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For Fiscal Year 1986,
Through October 31, 1985,
and Other Periods

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Monthly Treasury Statement of Receipts and Outlays of the United States Government

27 9 31 AM '85

DEPARTMENT OF THE TREASURY

Department of the Treasury
Financial Management Service

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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th 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; outlays

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 *U.S. Government Annual Report* 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 1985 and 1986, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/Surplus (-)
FY 1985			
October	\$52,251	¹ \$81,028	\$28,777
November	51,494	79,956	28,462
December	62,404	77,583	15,179
January	70,454	76,838	6,384
February	54,021	74,851	20,830
March	49,606	78,067	28,461
April	94,593	82,228	- 12,365
May	39,794	80,245	40,450
June	72,151	71,506	- 645
July	² 57,970	² 78,012	20,042
August	55,776	83,621	27,845
September	73,808	73,191	- 617
Year-to-Date	733,996	936,809	202,813
FY 1986			
October	57,881	85,074	27,193
Year-to-date	57,881	85,074	27,193

¹Includes an adjustment to prior reporting.

²Does not include a prior period adjustment of \$326 million. However, the current fiscal year to date figure does include the adjustment.

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

Source: Financial Management Service, Department of the Treasury.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, October 1985 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1986 ¹	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987) ¹
Total budget and off-budget results:					
Budget receipts	\$57,881	\$57,881	\$779,850	\$52,251	
Budget outlays	85,074	85,074	955,293	981,028	
Budget surplus (+) or deficit (-)	-27,193	-27,193	-175,444	-28,777	
Off-budget surplus (+) or deficit (-)	+106	+106	-2,384	+768	
Total surplus (+) or deficit (-)	-27,087	-27,087	-177,828	-28,009	
Means of financing:					
By Borrowing from the public	11,390	11,390	179,507	20,754	
By Reduction of Cash and Monetary assets, increase (-)	13,964	13,964	.....	7,555	
By Other means	1,733	1,733	-1,679	-299	
Total budget and off-budget financing	27,087	27,087	177,828	28,009	

¹Based on the Mid-Session review of the FY 1985 budget released by the Office of Management and Budget on August 30, 1985.

²Budget estimates for FY 1987 are not currently available.

³Includes an adjustment to prior reporting.

Source: Financial Management Service, Department of the Treasury.

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

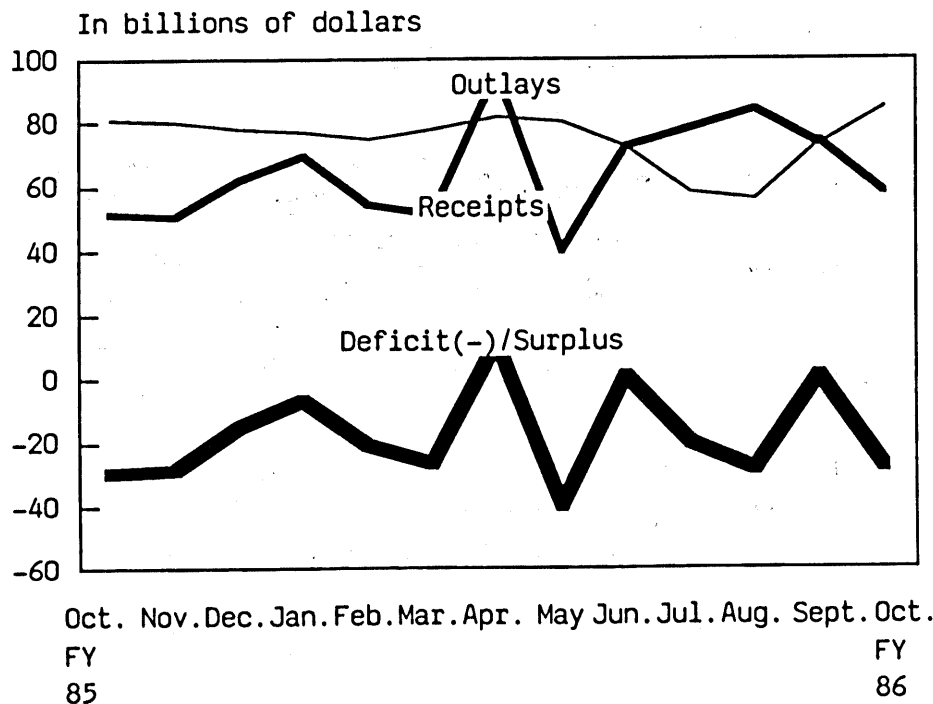


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

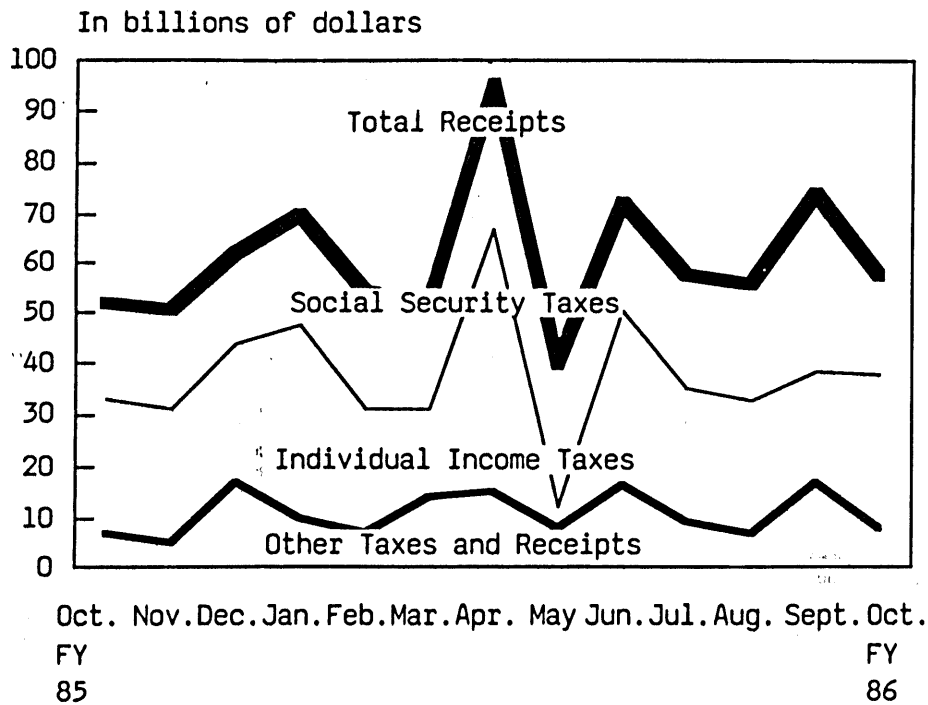


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

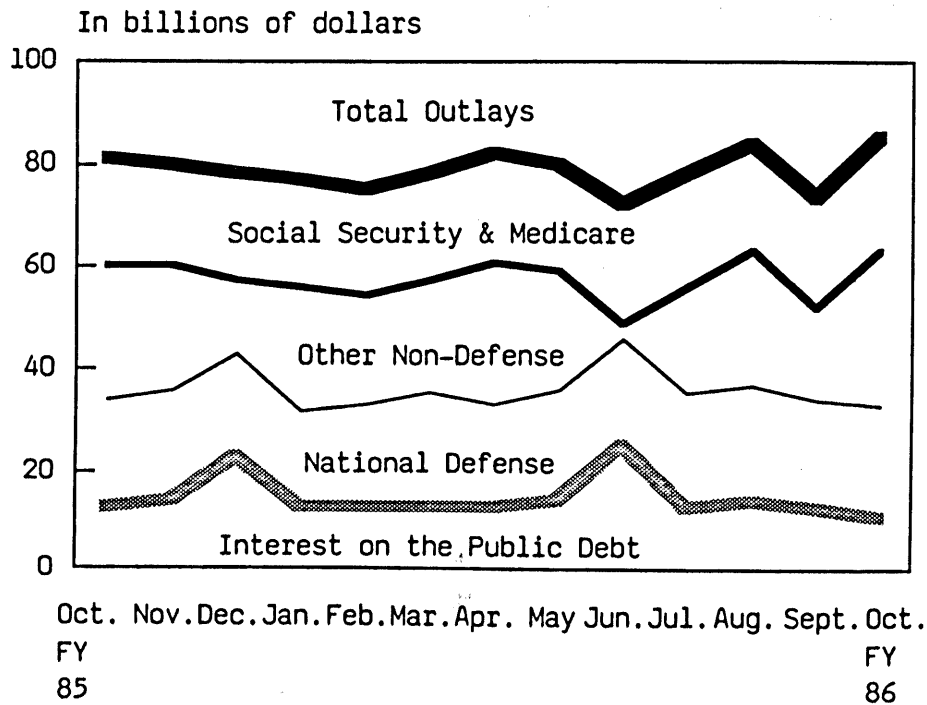


Table 3. Summary of Receipts and Outlays of the U.S. Government, October 1985 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$29,730	\$29,730	\$25,624	\$356,233
Corporation income taxes	1,181	1,181	937	68,033
Social insurance taxes and contributions:				
Employment taxes and contributions	18,708	18,708	17,418	258,392
Unemployment insurance	1,340	1,340	1,323	24,246
Other retirement contributions	382	382	366	4,526
Excise taxes	2,958	2,958	3,264	32,937
Estate and gift taxes	574	574	582	5,337
Customs duties	1,106	1,106	1,150	12,104
Miscellaneous receipts	1,902	1,902	1,586	18,042
Total	57,881	57,881	52,251	779,850
Budget Outlays				
Legislative Branch	140	140	148	1,715
The Judiciary	98	98	79	1,137
Executive Office of the President	11	11	11	112
Funds Appropriated to the President	1,849	1,849	1,671	14,604
Department of Agriculture ²	5,368	5,368	4,593	42,188
Department of Commerce	163	163	177	2,060
Department of Defense—Military	21,284	21,284	18,707	259,395
Department of Defense—Civil	1,721	1,721	1,608	20,724
Department of Education	1,501	1,501	1,390	17,879
Department of Energy ²	910	910	880	8,655
Department of Health and Human Services	27,278	27,278	26,343	329,277
Department of Housing and Urban Development	1,408	1,408	4,733	15,117
Department of the Interior	275	275	458	4,402
Department of Justice	309	309	146	3,950
Department of Labor	1,233	1,233	1,279	23,071
Department of State	383	383	486	3,340
Department of Transportation	2,603	2,603	2,399	25,388
Department of the Treasury:				
General revenue sharing	1,126	1,126	1,145	1,162
Interest on the public debt ³	11,411	11,411	12,507	194,000
Other ²	-1,054	-1,054	-1,803	-18,840
Environmental Protection Agency	504	504	407	4,600
General Services Administration	-159	-159	-301	118
National Aeronautics and Space Administration	889	889	801	7,847
Office of Personnel Management	2,071	2,071	1,964	24,412
Small Business Administration	176	176	216	150
Veterans Administration	2,126	2,126	2,097	26,589
Other independent agencies ²	2,458	2,458	2,470	9,283
Allowances, undistributed				24
Undistributed offsetting receipts:				
Other interest				-953
Employer share, employee retirement	-2,172	-2,172	-1,957	-29,284
Interest received by trust funds	1,457	1,457	-356	-29,243
Rents and royalties on the Outer Continental Shelf lands	-293	-293	-1,269	-6,387
Sale of Conrail				-1,200
Total	85,074	85,074	81,028	955,293
Budget surplus (+) or deficit (-)	-27,193	-27,193	-28,777	-175,444
Off-budget surplus (+) or deficit (-)	+106	+106	+768	-2,384
Total surplus (+) or deficit (-)	-27,087	-27,087	-28,009	-177,828

¹Based on the Mid-Session Review of the 1986 Budget estimates released by OMB on August 30, 1985. The 1986 Budget includes a proposal to abolish the off-budget status of off-budget entities and to include these entities in the on-budget totals. While the budget included the off-budget data on-budget (under proposed legislation), the *Monthly Treasury Statement* is continuing to show them off-budget in conformity with current law. This presentation will be retained until enactment of the legislation repealing the off-budget status of these entities. The estimates for 1985 and 1986 in this document have been adjusted from the published budget totals to show the currently off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

²The outlays of this agency will be effected when the reclassification of all off-budget agencies to on-budget takes place.

³Includes purchase of trust fund securities at a premium.

... No transactions.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, October 1985 and Other Periods (in 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
Individual income taxes:									
Withheld	\$29,360			\$29,360			\$24,721		
Presidential Election Campaign Fund	(**)			(**)					
Other	1,547			1,547			1,463		
Total—Individual income taxes	30,907	\$1,177	\$29,730	30,907	\$1,177	\$29,730	26,184	\$559	\$25,624
Corporation income taxes	3,383	2,202	1,181	3,383	2,202	1,181	3,307	2,371	937
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	11,257		11,257	11,257		11,257	10,105		10,105
Self-Employment Contributions Act taxes	109		109	109		109	107		107
Deposits by States	1,450		1,450	1,450		1,450	1,981		1,981
Taxes on benefits	747		747	747		747	692		692
Total—FOASI trust fund	13,564		13,564	13,564		13,564	12,885		12,885
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,080		1,080	1,080		1,080	960		960
Self-Employment Contributions Act taxes	15		15	15		15	18		18
Deposits by States	174		174	174		174	132		132
Taxes on benefits	50		50	50		50	46		46
Total—FDI trust fund	1,319		1,319	1,319		1,319	1,157		1,157
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	2,979		2,979	2,979		2,979	2,712		2,712
Self-Employment Contributions Act taxes	20		20	20		20	20		20
Deposits by States	469		469	469		469	352		352
Total—FHI trust fund	3,468		3,468	3,468		3,468	3,083		3,083
Railroad retirement accounts:									
Rail industry pension fund	129	-1	129	129	-1	129	87	4	83
Railroad social security equivalent benefit	160		160	160		160	142		142
Taxes on benefits	68		68	68		68	68		68
Total—Employment taxes and contributions	18,707	-1	18,708	18,707	-1	18,708	17,422	4	17,418
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	1,027		1,027	1,027		1,027	962		962
Federal Unemployment Tax Act taxes	265	5	260	265	5	260	363	3	360
Railroad Unemployment Ins. Act contributions	54		54	54		54	1		1
Total—Unemployment trust fund	1,346	5	1,340	1,346	5	1,340	1,326	3	1,323
Federal employees retirement contributions:									
Civil service retirement and disability fund	369		369	369		369	354		354
Foreign service retirement and disability fund	4		4	4		4	2		2
Other	(**)		(**)	(**)		(**)	(**)		(**)
Total—Federal employees retirement contributions	373		373	373		373	357		357
Other retirement contributions:									
Civil service retirement and disability fund	9		9	9		9	8		8
Total—Social insurance taxes and contributions	20,435	4	20,431	20,435	4	20,431	19,114	7	19,107
Excise taxes:									
Miscellaneous excise taxes ²	1,952	71	1,881	1,952	71	1,881	1,814	13	1,801
Airport and airway trust fund	270		270	270		270	237		237
Highway trust fund	777		777	777		777	1,180		1,180
Black lung disability trust fund	30		30	30		30	46		46
Total—Excise taxes	3,029	71	2,958	3,029	71	2,958	3,277	13	3,264
Estate and gift taxes	594	20	574	594	20	574	598	16	582
Customs duties	1,146	40	1,106	1,146	40	1,106	1,177	27	1,150
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,762		1,762	1,762		1,762	1,434		1,434
All other	142	2	139	142	2	139	153	1	153
Total—Miscellaneous receipts	1,904	2	1,902	1,904	2	1,902	1,587	1	1,586
Total—Budget receipts	61,398	3,517	57,881	61,398	3,517	57,881	55,244	2,994	52,251

¹In accordance with the provisions of the Social Security Act, as amended, "Individual Income Taxes Withheld" has been increased and "Federal Contribution Act Taxes" correspondingly decreased by \$290 million to correct estimates for the quarter ending December 31, 1984. "Individual Income Taxes-Other" has been decreased and "Self Employment Contribution Act Taxes" correspondingly increased by \$144 million to correct estimates for calendar year 1983 and prior.

²Includes amounts received for windfall profit tax pursuant to P.L. 96-223.

... No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in 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
Legislative Branch:									
Senate	\$24	\$1	\$23	\$24	\$1	\$23	\$20	\$1	\$20
House of Representatives	40	(**)	40	40	(**)	40	37	(**)	37
Joint items	1		1	1		1	16		16
Congressional Budget Office	1		1	1		1	1		1
Architect of the Capitol	10	1	9	10	1	9	9	1	9
Library of Congress	21		21	21		21	19		19
Government Printing Office:									
Revolving fund (net)	-1		-1	-1		-1	8		8
General fund appropriations	21		21	21		21	8		8
General Accounting Office	21		21	21		21	25		25
United States Tax Court	3		3	3		3	2		2
Other Legislative Branch agencies	1		1	1		1	3		3
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions	(**)		(**)	(**)		(**)	(**)		(**)
Total—Legislative Branch	143	2	140	143	2	140	150	2	148
The Judiciary:									
Supreme Court of the United States	1		1	1		1	2		2
Courts of appeals, district courts, and other judicial services	91		91	91		91	73		73
Other	5		5	5		5	5		5
Total—The Judiciary	98		98	98		98	79		79
Executive Office of the President:									
Compensation of the President and the White House Office	3		3	3		3	2		2
Office of Management and Budget	4		4	4		4	4		4
Other	4		4	4		4	4		4
Total—Executive Office of the President	11		11	11		11	11		11
Funds Appropriated to the President:									
Appalachian Regional Development programs	22		22	22		22	22		22
Disaster relief	14		14	14		14	24		24
International security assistance:									
Guarantee reserve fund	30	28	2	30	28	2	17	21	-4
Foreign military sales credit	206		206	206		206	98		98
Economic support fund	1,304		1,304	1,304		1,304	1,419		1,419
Military assistance	(**)		(**)	(**)		(**)	(**)		(**)
Peacekeeping operations	2		2	2		2	3		3
Other	3		3	3		3	3		3
Proprietary receipts from the public		(**)	(**)		(**)	(**)		21	-21
Total—International security assistance	1,545	29	1,517	1,545	29	1,517	1,540	42	1,498
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association									
Inter-American Development Bank	53		53	53		53	37		37
Other	65		65	65		65	42		42
International organizations and programs	11		11	11		11	7		7
Total—Multilateral assistance	129		129	129		129	86		86
Agency for International Development:									
Functional development assistance program	183	1	181	183	1	181	191	(**)	191
Operating expenses, Agency for International Development	48		48	48		48	25		25
Payment to Foreign Service retirement and disability fund									
Other	-14	1	-15	-14	1	-15	-8	2	-9
Proprietary receipts from the public		43	-43		43	-43		49	-49
Total—Agency for International Development	217	45	172	217	45	172	209	51	158
Trade and development program	2		2	2		2	1		1
Peace Corps	11		11	11		11	8		8
Overseas Private Investment Corporation	-14	2	-16	-14	2	-16	6	-6	12
Inter-American Foundation	1	2	(**)	1	2	(**)	2	1	2
African Development Foundation	(**)		(**)	(**)		(**)	(**)		(**)
Total—International development assistance	346	49	297	346	49	297	313	45	267

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

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
Funds Appropriated to the President:—Continued									
International monetary programs	-\$121	.....	-\$121	-\$121	.....	-\$121	\$29	.....	\$29
Military sales programs:									
Foreign military sales trust fund	817	.....	817	817	.....	817	802	.....	802
Other	7	.....	7	7	.....	7	(**)	\$6	-6
Proprietary receipts from the public		\$705	-705		\$705	-705		964	-964
Other	1	.....	1	1	.....	1	(**)	.....	(**)
Total—Funds Appropriated to the President	2,632	783	1,849	2,632	783	1,849	2,729	1,058	1,671
Department of Agriculture:									
Departmental administration	7	.....	7	7	.....	7	6	.....	6
Agricultural Research Service	42	.....	42	42	.....	42	37	.....	37
Cooperative State Research Service	19	.....	19	19	.....	19	16	.....	16
Extension Service	25	.....	25	25	.....	25	25	.....	25
Statistical Reporting Service	6	.....	6	6	.....	6	7	.....	7
Economic Research Service	1	.....	1	1	.....	1	1	.....	1
Foreign Agricultural Service	7	.....	7	7	.....	7	7	.....	7
Foreign Assistance Programs	137	.....	137	137	.....	137	39	.....	39
Agricultural Stabilization and Conservation Service .....	(**)	.....	(**)	(**)	.....	(**)	23	.....	23
Federal Crop Insurance Corporation	89	14	76	89	14	76	74	21	53
Commodity Credit Corporation	2,933	293	2,640	2,933	293	2,640	2,382	679	1,703
Rural Electrification Administration	4	(**)	4	4	(**)	4	3	(**)	3
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund									
Rural housing insurance fund	586	271	315	586	271	315	1,006	822	184
Agricultural credit insurance fund	606	401	205	606	401	205	708	318	390
Rural development insurance fund	699	603	96	699	603	96	799	598	202
Rural water and waste disposal grants	26	.....	26	26	.....	26	16	.....	16
Salaries and expenses	29	.....	29	29	.....	29	17	.....	17
Other	3	.....	3	3	.....	3	2	.....	2
Total—Farmers Home Administration	1,949	1,275	674	1,949	1,275	674	2,548	1,738	810
Soil Conservation Service:									
Conservation operations	28	.....	28	28	.....	28	20	.....	20
Watershed and flood prevention operations	23	.....	23	23	.....	23	26	.....	26
Other	7	.....	7	7	.....	7	7	.....	7
Animal and Plant Health Inspection Service	13	.....	13	13	.....	13	20	.....	20
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply .....	(**)	.....	(**)	(**)	.....	(**)	95	.....	95
Other	22	6	16	22	6	16	27	2	25
Food Safety and Inspection Service	26	.....	26	26	.....	26	26	.....	26
Food and Nutrition Service:									
Food stamp program	928	.....	928	928	.....	928	903	.....	903
Nutrition assistance for Puerto Rico	68	.....	68	68	.....	68	66	.....	66
Child nutrition programs	202	.....	202	202	.....	202	200	.....	200
Women, infants and children programs	127	.....	127	127	.....	127	125	.....	125
Other	14	.....	14	14	.....	14	15	.....	15
Total—Food and Nutrition Service	1,338	.....	1,338	1,338	.....	1,338	1,310	.....	1,310
Forest Service:									
Forest research	9	.....	9	9	.....	9	9	.....	9
National Forests system	117	.....	117	117	.....	117	121	.....	121
Construction	29	.....	29	29	.....	29	28	.....	28
Forest Service permanent appropriations	158	.....	158	158	.....	158	7	.....	7
Cooperative work	12	.....	12	12	.....	12	11	.....	11
Other	6	.....	6	6	.....	6	15	.....	15
Total—Forest Service	331	.....	331	331	.....	331	191	.....	191
Other	13	3	10	13	3	10	10	.....	10
Proprietary receipts from the public		58	-58		58	-58		-132	132
Intrabudgetary transactions									
Total—Department of Agriculture	7,018	1,649	5,368	7,018	1,649	5,368	6,901	2,308	4,593

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Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

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
Department of Commerce:									
General administration	\$1		\$1	\$1		\$1	\$4		\$4
Bureau of the Census	24		24	24		24	24		24
Economic and Statistical Analysis	5		5	5		5	6		6
Economic Development Assistance	32	\$6	25	32	\$6	25	33	\$5	28
Promotion of Industry and Commerce	16		16	16		16	23		23
Science and technology:									
National Oceanic and Atmospheric Administration	86	1	85	86	1	85	74	(**)	74
Patent and Trademark Office	8		8	8		8	10		10
National Bureau of Standards	2		2	2		2	8		8
National Telecommunications and Information Administration	12		12	12		12	3		3
Total—Science and technology	107	1	106	107	1	106	95	(**)	95
Proprietary receipts from the public		15	-15		15	-15		3	-3
Intrabudgetary transactions	2		2	2		2	-1		-1
Total—Department of Commerce	186	23	163	186	23	163	185	8	177
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,214		2,214	2,214		2,214	2,066		2,066
Department of the Navy	1,933		1,933	1,933		1,933	1,806		1,806
Department of the Air Force	1,676		1,676	1,676		1,676	1,594		1,594
Imputed accruals for retirement									
Total—Military personnel	5,822		5,822	5,822		5,822	5,466		5,466
Operation and maintenance:									
Department of the Army	1,739		1,739	1,739		1,739	1,492		1,492
Department of the Navy	2,006		2,006	2,006		2,006	2,056		2,056
Department of the Air Force	1,900		1,900	1,900		1,900	1,351		1,351
Defense agencies	628		628	628		628	554		554
Total—Operation and maintenance	6,273		6,273	6,273		6,273	5,452		5,452
Procurement:									
Department of the Army	1,143		1,143	1,143		1,143	983		983
Department of the Navy	2,231		2,231	2,231		2,231	2,075		2,075
Department of the Air Force	2,395		2,395	2,395		2,395	1,859		1,859
Defense agencies	84		84	84		84	85		85
Total—Procurement	5,853		5,853	5,853		5,853	5,002		5,002
Research, development, test, and evaluation:									
Department of the Army	291		291	291		291	308		308
Department of the Navy	886		886	886		886	576		576
Department of the Air Force	1,080		1,080	1,080		1,080	871		871
Defense agencies	264		264	264		264	209		209
Total—Research, development, test, and evaluation	2,521		2,521	2,521		2,521	1,963		1,963
Military construction:									
Department of the Army	122		122	122		122	89		89
Department of the Navy	113		113	113		113	119		119
Department of the Air Force	165		165	165		165	115		115
Defense agencies	11		11	11		11	14		14
Total—Military construction	410		410	410		410	337		337
Family housing	240		240	240		240	192		192
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Intragovernmental funds:									
Department of the Army	173		173	173		173	166		166
Department of the Navy	55		55	55		55	-141		-141
Department of the Air Force	82		82	82		82	132		132
Defense agencies	-184		-184	-184		-184	44		44
Other	30	26	4	30	26	4	28	26	2
Proprietary receipts from the public		171	-171		171	-171		83	-83
Intrabudgetary transactions	206		206	206		206	175		175
Total—Department of Defense—Military	21,482	197	21,284	21,482	197	21,284	18,817	110	18,707

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

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
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$10		\$10	\$10		\$10	\$9		\$9
Construction, general	81		81	81		81	93		93
Operation and maintenance, general	101		101	101		101	111		111
Flood control	50		50	50		50	35		35
Other	20		20	20		20	50		50
Proprietary receipts from the public		\$6	-6		\$6	-6		\$7	-7
Total—Corps of Engineers	263	6	257	263	6	257	297	7	291
Military retirement fund:									
Payments to military retirement fund	10,500		10,500	10,500		10,500	9,500		9,500
Military retirement fund	1,459		1,459	1,459		1,459	1,314		1,314
Intrabudgetary transactions	-10,500		-10,500	-10,500		-10,500	-9,500		-9,500
Other	5	(**)	5	5	(**)	5	3	(**)	3
Proprietary receipts from the public		1	-1		1	-1		1	-1
Total—Department of Defense—Civil	1,727	7	1,721	1,727	7	1,721	1,615	7	1,608
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	348		348	348		348	73		73
Impact aid	4		4	4		4	18		18
Special programs	62		62	62		62	377		377
Indian education	18		18	18		18	3		3
Total—Office of Elementary and Secondary Education	433		433	433		433	471		471
Office of Bilingual Education and Minority Languages									
Affairs	21		21	21		21	9		9
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	131		131	131		131	113		113
Rehabilitation services and handicapped research	120		120	120		120	19		19
Office of Vocational and Adult Education	98		98	98		98	34		34
Office of Postsecondary Education:									
College housing loans	(**)	32	-32	(**)	32	-32	2	95	-93
Student financial assistance	448		448	448		448	477		477
Guaranteed student loans	180		180	180		180	230		230
Higher education	51		51	51		51	50		50
Higher education facilities loans and insurance	-4		-4	-4		-4	-3		-3
Total—Office of Postsecondary Education	674	32	643	674	32	643	755	95	660
Office of Educational Research and Improvement									
Special institutions	15		15	15		15	11		11
Departmental management	23		23	23		23	56		56
Proprietary receipts from the public	20		20	20		20	21		21
		2	-2		2	-2		4	-4
Total—Department of Education	1,534	33	1,501	1,534	33	1,501	1,489	99	1,390
Department of Energy:									
Atomic energy defense activities									
Energy programs:	618		618	618		618	586		586
General science and research activities	41		41	41		41	47		47
Energy supply, R and D activities	247		247	247		247	220		220
Uranium supply and enrichment activities	147		147	147		147	166		166
Fossil energy research and development	15		15	15		15	16		16
Naval petroleum and oil shale reserves	19		19	19		19	14		14
Energy conservation	37		37	37		37	31		31
Strategic petroleum reserve	22		22	22		22	15		15
Nuclear waste disposal fund	21		21	21		21	20		20
Other	29		29	29		29	28		28
Total—Energy programs	577		577	577		577	558		558
Power Marketing Administration									
Departmental administration	102	97	5	102	97	5	114	138	-23
Proprietary receipts from the public	26		26	26		26	35		35
		316	-316		316	-316		276	-276
Total—Department of Energy	1,323	413	910	1,323	413	910	1,293	414	880

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

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
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$33	(**)	\$33	\$33	(**)	\$33	\$32	(**)	\$32
Health Resources and Services Administration:									
Public enterprise funds	8	.....	8	8	.....	8	1	.....	1
Health resources and services	111	.....	111	111	.....	111	111	.....	111
Indian health and facilities	71	.....	71	71	.....	71	110	.....	110
Centers for Disease Control	29	.....	29	29	.....	29	38	.....	38
National Institutes of Health:									
Cancer research	107	.....	107	107	.....	107	108	.....	108
Heart, lung, and blood research	74	.....	74	74	.....	74	76	.....	76
Arthritis, diabetes, and digestive and kidney diseases	47	.....	47	47	.....	47	55	.....	55
Neurological and communicative disorders and stroke	33	.....	33	33	.....	33	37	.....	37
Allergy and infectious diseases	31	.....	31	31	.....	31	38	.....	38
General medical sciences	36	.....	36	36	.....	36	34	.....	34
Child health and human development	26	.....	26	26	.....	26	28	.....	28
Other research institutes	51	.....	51	51	.....	51	53	.....	53
Research resources	26	.....	26	26	.....	26	21	.....	21
Other	2	.....	2	2	.....	2	-41	.....	-41
Total—National Institutes of Health	436	.....	436	436	.....	436	409	.....	409
Alcohol, Drug Abuse, and Mental Health Administration	81	.....	81	81	.....	81	92	.....	92
Office of Assistant Secretary for Health	15	.....	15	15	.....	15	12	.....	12
Total—Public Health Service	784	(**)	784	784	(**)	784	806	(**)	805
Health Care Financing Administration:									
Grants to States for Medicaid	2,189	.....	2,189	2,189	.....	2,189	1,929	.....	1,929
Payments to health care trust funds	1,521	.....	1,521	1,521	.....	1,521	1,429	.....	1,429
Program management	6	.....	6	6	.....	6	4	.....	4
Federal hospital insurance trust fund:									
Benefit payments	4,279	.....	4,279	4,279	.....	4,279	4,994	.....	4,994
Administrative expenses and construction	61	.....	61	61	.....	61	51	.....	51
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	4,340	.....	4,340	4,340	.....	4,340	5,044	.....	5,044
Federal supplementary medical ins. trust fund:									
Benefit payments	2,164	.....	2,164	2,164	.....	2,164	1,989	.....	1,989
Administrative expenses and construction	82	.....	82	82	.....	82	96	.....	96
Total—FSMI trust fund	2,245	.....	2,245	2,245	.....	2,245	2,085	.....	2,085
Total—Health Care Financing Administration	10,301	.....	10,301	10,301	.....	10,301	10,492	.....	10,492
Social Security Administration:									
Payments to social security trust funds	12	.....	12	12	.....	12	375	.....	375
Special benefits for disabled coal miners	84	.....	84	84	.....	84	87	.....	87
Supplemental security income program	815	.....	815	815	.....	815	783	.....	783
Assistance payments program	881	.....	881	881	.....	881	713	.....	713
Child support enforcement	57	.....	57	57	.....	57	51	.....	51
Low income home energy assistance	78	.....	78	78	.....	78	47	.....	47
Refugee and entrant assistance	31	.....	31	31	.....	31	51	.....	51
Payments to States from receipts for child support .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	13,970	.....	13,970	13,970	.....	13,970	13,116	.....	13,116
Administrative expenses and construction	135	.....	135	135	.....	135	127	.....	127
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings	119	.....	119	119	.....	119	159	.....	159
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	14,224	.....	14,224	14,224	.....	14,224	13,401	.....	13,401

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in 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
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,570	.....	\$1,570	\$1,570	.....	\$1,570	\$1,483	.....	\$1,483
Administrative expenses and construction	54	.....	54	54	.....	54	43	.....	43
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	1,625	.....	1,625	1,625	.....	1,625	1,526	.....	1,526
Total—Social Security Administration	17,808	.....	17,808	17,808	.....	17,808	17,035	.....	17,035
Human Development Services:									
Social services block grant	206	.....	206	206	.....	206	105	.....	105
Human development services	178	.....	178	178	.....	178	173	.....	173
Family social services	66	.....	66	66	.....	66	74	.....	74
Work incentives	9	.....	9	9	.....	9	10	.....	10
Community services	23	.....	23	23	.....	23	29	.....	29
Other	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Total—Human Development Services	482	(**)	482	482	(**)	482	390	(**)	390
Departmental management	28	.....	28	28	.....	28	29	.....	29
Proprietary receipts from the public .....	.....	\$473	-473	.....	\$473	-473	.....	\$445	-445
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund ..	-1,521	.....	-1,521	-1,521	.....	-1,521	-1,429	.....	-1,429
Payments for tax and other credits ¹ :									
Federal old-age and survivors insurance trust fund ...	-12	.....	-12	-12	.....	-12	-344	.....	-344
Federal disability insurance trust fund .....	.....	.....	.....	.....	.....	.....	-31	.....	-31
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-119	.....	-119	-119	.....	-119	-159	.....	-159
Total—Department of Health and Human Services	27,751	473	27,278	27,751	473	27,278	26,789	446	26,343
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	265	470	-205	265	470	-205	175	274	-98
Housing for the elderly or handicapped fund	40	36	4	40	36	4	258	33	225
Other	1	5	-4	1	5	-4	1	4	-3
Rent supplement payments	2	.....	2	2	.....	2	247	.....	247
Homeownership assistance	7	.....	7	7	.....	7	18	.....	18
Rental housing assistance	59	.....	59	59	.....	59	37	.....	37
Low-rent public housing	295	.....	295	295	.....	295	168	.....	168
College housing grants .....	.....	.....	.....	.....	.....	.....	1	.....	1
Lower income housing assistance	713	.....	713	713	.....	713	441	.....	441
Other	9	.....	9	9	.....	9	5	.....	5
Total—Housing Programs	1,391	511	880	1,391	511	880	1,351	311	1,040
Public and Indian Housing:									
Low-rent housing—loans and other expenses	-68	12	-80	-68	12	-80	3,024	29	2,996
Payments for operation of low-income housing projects ..	106	.....	106	106	.....	106	108	.....	108
Total—Public and Indian Housing	39	12	26	39	12	26	3,132	29	3,103
Government National Mortgage Association:									
Special assistance functions fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Emergency mortgage purchase assistance .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Management and liquidating functions fund	62	31	31	62	31	31	120	30	89
Guarantees of mortgage-backed securities	2	15	-13	2	15	-13	4	20	-16
Participation sales fund	16	.....	16	16	.....	16	-7	.....	-7
Total—Government National Mortgage Association	80	46	34	80	46	34	117	51	66
Community Planning and Development:									
Public enterprise fund	10	11	-1	10	11	-1	26	21	5
Community development grants	342	.....	342	342	.....	342	412	.....	412
Urban development action grants	55	.....	55	55	.....	55	37	.....	37
Other	7	.....	7	7	.....	7	5	.....	5
Total—Community Planning and Development	414	11	403	414	11	403	480	21	460
Management and administration	58	.....	58	58	.....	58	59	.....	59
Other	7	.....	7	7	.....	7	4	.....	4
Total—Department of Housing and Urban Development	1,989	580	1,408	1,989	580	1,408	5,143	410	4,733

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Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in 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
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$45	.....	\$45	\$45	.....	\$45	\$37	.....	\$37
Payments in lieu of taxes .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Payments to States and counties for general purpose fiscal assistance .....	.....	.....	.....	.....	.....	.....	59	.....	59
Other	7	.....	7	7	.....	7	5	.....	5
Minerals Management Service	60	.....	60	60	.....	60	51	.....	51
Office of Surface Mining Reclamation and Enforcement	27	.....	27	27	.....	27	21	.....	21
Total—Land and minerals management	139	.....	139	139	.....	139	173	.....	173
Water and science:									
Bureau of Reclamation:									
Construction program	37	\$5	32	37	\$5	32	67	\$5	62
Operation and maintenance	8	.....	8	8	.....	8	13	.....	13
Other	4	.....	4	4	.....	4	9	.....	9
Geological Survey	23	.....	23	23	.....	23	29	.....	29
Bureau of Mines	8	2	6	8	2	6	15	2	13
Total—Water and science	81	7	74	81	7	74	133	7	126
Fish and wildlife and parks:									
United States Fish and Wildlife Service	51	.....	51	51	.....	51	31	.....	31
National Park Service	66	.....	66	66	.....	66	89	.....	89
Total—Fish and wildlife and parks	118	.....	118	118	.....	118	120	.....	120
Bureau of Indian Affairs:									
Operation of Indian programs	76	.....	76	76	.....	76	104	.....	104
Construction	11	.....	11	11	.....	11	9	.....	9
Indian tribal funds	-17	.....	-17	-17	.....	-17	21	.....	21
Other	(**)	1	-1	(**)	1	-1	4	1	3
Total—Bureau of Indian Affairs	70	1	69	70	1	69	137	1	136
Territorial and International Affairs	16	.....	16	16	.....	16	19	.....	19
Departmental offices	7	.....	7	7	.....	7	27	.....	27
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	144	-144	.....	144	-144	.....	142	-142
Intrabudgetary transactions	-3	.....	-3	-3	.....	-3	(**)	.....	(**)
Total—Department of the Interior	427	152	275	427	152	275	608	150	458
Department of Justice:									
General administration	13	.....	13	13	.....	13	8	.....	8
United States Parole Commission	1	.....	1	1	.....	1	1	.....	1
Legal activities	60	.....	60	60	.....	60	60	.....	60
Interagency law enforcement	5	.....	5	5	.....	5	(**)	.....	(**)
Federal Bureau of Investigation	97	.....	97	97	.....	97	80	.....	80
Drug Enforcement Administration	24	.....	24	24	.....	24	50	.....	50
Immigration and Naturalization Service	51	.....	51	51	.....	51	47	.....	47
Federal Prison System	49	3	47	49	3	47	55	2	53
Office of Justice Programs	9	.....	9	9	.....	9	12	.....	12
Other	9	5	4	9	5	4	-165	.....	-165
Total—Department of Justice	317	8	309	317	8	309	148	2	146
Department of Labor:									
Employment and Training Administration:									
Program administration	4	.....	4	4	.....	4	4	.....	4
Training and employment services	273	.....	273	273	.....	273	240	.....	240
Community service employment for older Americans	23	.....	23	23	.....	23	25	.....	25
Federal unemployment benefits and allowances	9	.....	9	9	.....	9	4	.....	4
State unemployment insurance and employment service operation	-7	.....	-7	-7	.....	-7	51	.....	51
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	.....	.....	.....	205	.....	205
Other .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

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
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,074		\$1,074	\$1,074		\$1,074	\$1,092		\$1,092
State administrative expenses	200		200	200		200	150		150
Federal administrative expenses	8		8	8		8	3		3
Veterans employment and training	8		8	8		8			
Interest on refunds of taxes	1		1	1		1	(**)		(**)
Repayment of advances from the general fund									
Interest on advances to the Employment Security Administration account									
Railroad-unemployment insurance:									
Railroad unemployment benefits	16		16	16		16	13		13
Administrative expenses	2		2	2		2	2		2
Payment of interest on advances from railroad retirement account							5		5
Total—Unemployment trust fund	1,309		1,309	1,309		1,309	1,265		1,265
Total—Employment and Training Administration	1,611		1,611	1,611		1,611	1,794		1,794
Labor-Management Services	4		4	4		4	3		3
Pension Benefit Guaranty Corporation	18	\$9	8	18	\$9	8	15	\$5	10
Employment Standards Administration:									
Salaries and expenses	16		16	16		16	10		10
Special benefits	-443		-443	-443		-443	-430		-430
Black lung disability trust fund	42		42	42		42	51		51
Special workers' compensation expenses	7		7	7		7	7		7
Occupational Safety and Health Administration	13		13	13		13	12		12
Mine Safety and Health Administration	8		8	8		8	12		12
Bureau of Labor Statistics	9		9	9		9	8		8
Departmental management	6		6	6		6	16		16
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions	-47		-47	-47		-47	-215		-215
Total—Department of Labor	1,242	9	1,233	1,242	9	1,233	1,285	5	1,279
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	133		133	133		133	117		117
Acquisition, operation, and maintenance of buildings abroad	20		20	20		20	12		12
Payment to Foreign Service retirement and disability fund	15		15	15		15	107		107
Foreign Service retirement and disability fund	20		20	20		20	19		19
Other	3		3	3		3	(**)		(**)
Total—Administration of Foreign Affairs	190		190	190		190	255		255
International Organizations and Conferences	140		140	140		140	295		295
International Commissions	3		3	3		3	4		4
Migration and Refugee Assistance	58		58	58		58	28		28
International Narcotics Control	4		4	4		4	5		5
Other	2		2	2		2	6		6
Proprietary receipts from the public									
Intrabudgetary transactions	-15		-15	-15		-15	-107		-107
Total—Department of State	383		383	383		383	486		486
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,529		1,529	1,529		1,529	1,407		1,407
Other	3	1	1	3	1	1	-5		-5
Other programs	23		23	23		23	47		47
Total—Federal Highway Administration	1,554	1	1,553	1,554	1	1,553	1,450		1,450
National Highway Traffic Safety Administration:									
Operations and research	6		6	6		6	6		6
Trust fund share of highway safety programs	9		9	9		9			
Other	(**)		(**)	(**)		(**)	(**)		(**)

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

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
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	(**)	(**)	(**)	(**)	(**)	(**)	\$13	\$8	\$5
Northeast corridor improvement program	\$15	.....	\$15	\$15	.....	\$15	16	.....	16
Grants to National Railroad Passenger Corporation	88	.....	88	88	.....	88	16	.....	16
Other	7	.....	7	7	.....	7	8	.....	8
Total—Federal Railroad Administration	110	(**)	109	110	(**)	109	54	8	46
Urban Mass Transportation Administration:									
Formula grants	79	.....	79	79	.....	79	98	.....	98
Discretionary grants	104	.....	104	104	.....	104	19	.....	19
Other	83	.....	83	83	.....	83	161	.....	161
Federal Aviation Administration:									
Operations	197	.....	197	197	.....	197	219	.....	219
Other	8	.....	8	8	.....	8	9	.....	9
Airport and airway trust fund:									
Grants-in-aid for airports	73	.....	73	73	.....	73	81	.....	81
Facilities and equipment	35	.....	35	35	.....	35	26	.....	26
Research, engineering and development	32	.....	32	32	.....	32	17	.....	17
Operations .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—Airport and airway trust fund	139	.....	139	139	.....	139	124	.....	124
Total—Federal Aviation Administration	344	.....	344	344	.....	344	352	.....	352
Coast Guard:									
Operating expenses	145	.....	145	145	.....	145	155	.....	155
Acquisition, construction, and improvements	41	.....	41	41	.....	41	39	.....	39
Retired pay	26	.....	26	26	.....	26	27	.....	27
Other	12	(**)	12	12	(**)	12	21	(**)	20
Total—Coast Guard	224	(**)	223	224	(**)	223	242	(**)	241
Maritime Administration:									
Public enterprise funds	88	\$40	48	88	\$40	48	5	21	-16
Ship construction .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Operating-differential subsidies	29	.....	29	29	(**)	29	32	.....	32
Other	5	.....	5	5	.....	5	8	.....	8
Other	15	1	14	15	1	14	7	1	6
Proprietary receipts from the public .....	.....	5	-5	.....	5	-5	.....	4	-4
Intrabudgetary transactions .....	(**)	.....	(**)	(**)	.....	(**)	-1	.....	-1
Total—Department of Transportation	2,651	48	2,603	2,651	48	2,603	2,433	34	2,399
Department of the Treasury:									
Office of the Secretary	-43	.....	-43	-43	.....	-43	-24	.....	-24
Office of Revenue Sharing:									
Salaries and expenses	1	.....	1	1	.....	1	1	.....	1
General revenue sharing	1,126	.....	1,126	1,126	.....	1,126	1,145	.....	1,145
Federal Law Enforcement Training Center	-1	.....	-1	-1	.....	-1	2	.....	2
Financial Management Service:									
Salaries and expenses	18	.....	18	18	.....	18	19	.....	19
Claims, judgements, and relief acts	22	.....	22	22	.....	22	18	.....	18
Advances to the railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Payments to Synthetic Fuels Corporation	2	.....	2	2	.....	2	2	.....	2
Other	25	.....	25	25	.....	25	-1	.....	-1
Total—Financial Management Service	66	.....	66	66	.....	66	39	.....	39
Bureau of Alcohol, Tobacco and Firearms	13	.....	13	13	.....	13	15	.....	15
United States Customs Service	51	.....	51	51	.....	51	51	.....	51
Bureau of Engraving and Printing	-7	.....	-7	-7	.....	-7	-2	.....	-2
Bureau of the Mint	9	.....	9	9	.....	9	14	.....	14
Bureau of the Public Debt	11	.....	11	11	.....	11	14	.....	14

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

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
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$9		\$9	\$9		\$9	\$10		\$10
Processing tax returns	87		87	87		87	189		189
Examinations and appeals	111		111	111		111	280		280
Investigation, collection and taxpayer service	85		85	85		85	211		211
Payment where credit exceeds liability for tax							5		5
Refunding internal revenue collections, interest	187		187	187		187	109		109
Internal revenue collections for Puerto Rico	27		27	27		27	37		37
Other	1		1	1		1	5	(**)	5
Total—Internal Revenue Service	506		506	506		506	847	(**)	847
United States Secret Service	25		25	25		25	33		33
Comptroller of the Currency	14	\$1	13	14	\$1	13	13	\$1	11
Interest on the public debt:									
Public issues (accrual basis)	12,632		12,632	12,632		12,632	11,828		11,828
Special issues (cash basis)	-1,221		² -1,221	-1,221		-1,221	679		679
Total—Interest on the public debt	11,411		11,411	11,411		11,411	12,507		12,507
Proprietary receipts from the public		329	-329		329	-329		354	-354
Receipts from off-budget Federal entities		727	-727		727	-727		1,266	-1,266
Intrabudgetary transactions	-643		-643	-643		-643	-1,183		-1,183
Total—Department of the Treasury	12,541	1,057	11,484	12,541	1,057	11,484	13,471	1,622	11,849
Environmental Protection Agency:									
Salaries and expenses	52		52	52		52	53		53
Research and development	15		15	15		15	11		11
Abatement, control, and compliance	31		31	31		31	31		31
Construction grants	368		368	368		368	290		290
Hazardous substance response trust fund	38		38	38		38	22		22
Other	(**)	(**)	(**)	(**)	(**)	(**)	44	(**)	44
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions							-44		-44
Total—Environmental Protection Agency	504	(**)	504	504	(**)	504	407	(**)	407
General Services Administration:									
Real property activities	-192		-192	-192		-192	-317		-317
Personal property activities	40		40	40		40	13		13
Office of Information Resources Management	-5		-5	-5		-5	-66		-66
Federal property resources activities	9		9	9		9	2		2
General activities	14		14	14		14	11		11
Proprietary receipts from the public		2	-2		2	-2		8	-8
Other		23	-23		23	-23		-63	63
Total—General Services Administration	-134	25	-159	-134	25	-159	-357	-55	-301
National Aeronautics and Space Administration:									
Research and development	265		265	265		265	182		182
Space flight, control, and data communications	512		512	512		512	503		503
Construction of facilities	12		12	12		12	14		14
Research and program management	100		100	100		100	102		102
Other									
Total—National Aeronautics and Space Administration	889		889	889		889	801		801
Office of Personnel Management:									
Salaries and expenses	11		11	11		11	9		9
Government payment for annuitants, employees health benefits	127		127	127		127	121		121
Payment to civil service retirement and disability fund	(**)		(**)	(**)		(**)	(**)		(**)
Civil service retirement and disability fund	1,974		1,974	1,974		1,974	1,867		1,867
Employees health benefits fund	517	547	-30	517	547	-30	517	541	-23
Employees life insurance fund	63	76	-13	63	76	-13	60	70	-10
Retired employees health benefits fund	1	1	(**)	1	1	(**)	1	1	(**)
Other	3		3	3		3	2		2
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)		(**)	(**)		(**)	(**)		(**)
Other	-3		-3	-3		-3	-3		-3
Total—Office of Personnel Management	2,695	624	2,071	2,695	624	2,071	2,576	612	1,964

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

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
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$84	\$80	\$3	\$84	\$80	\$3	\$82	\$51	\$31
Disaster loan fund	196	53	143	196	53	143	209	53	156
Other	7	1	5	7	1	5	3	1	2
Salaries and expenses	24	.....	24	24	.....	24	27	.....	27
Other .....	(**)	.....	(**)	(**)	.....	(**)	.....	(**)	(**)
Total—Small Business Administration	310	134	176	310	134	176	321	105	216
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	158	204	-46	158	204	-46	127	180	-53
Direct loan revolving fund	2	5	-3	2	5	-3	3	7	-4
Other	39	30	9	39	30	9	32	35	-3
Compensation and pensions	1,174	.....	1,174	1,174	.....	1,174	1,162	.....	1,162
Readjustment benefits	62	.....	62	62	.....	62	85	.....	85
Medical care	698	.....	698	698	.....	698	723	.....	723
Medical and prosthetic research	15	.....	15	15	.....	15	14	.....	14
General operating expenses	140	.....	140	140	.....	140	71	.....	71
Construction projects	49	.....	49	49	.....	49	45	.....	45
Post-Vietnam era veterans education account	15	.....	15	15	.....	15	14	.....	14
Insurance funds:									
National service life	88	.....	88	88	.....	88	75	.....	75
United States government life	4	.....	4	4	.....	4	3	.....	3
Veterans special life	5	5	(**)	5	5	(**)	5	5	(**)
Other	13	.....	13	13	.....	13	19	.....	19
Proprietary receipts from the public:									
National service life .....	.....	39	-39	.....	39	-39	.....	38	-38
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other	-3	19	-22	-3	19	-22	.....	15	-15
Intrabudgetary transactions	-31	.....	-31	-31	.....	-31	-1	.....	-1
Total—Veterans Administration	2,428	302	2,126	2,428	302	2,126	2,376	280	2,097
Independent agencies:									
Action	12	.....	12	12	.....	12	8	.....	8
Board for International Broadcasting .....	(**)	.....	(**)	(**)	.....	(**)	11	.....	11
Consumer Product Safety Commission	3	.....	3	3	.....	3	.....	.....	.....
Corporation for Public Broadcasting	160	.....	160	160	.....	160	151	.....	151
District of Columbia:									
Federal payment	491	.....	491	491	.....	491	485	.....	485
Loans and repayable advances .....	.....	35	-35	.....	35	-35	.....	34	-34
Equal Employment Opportunity Commission	13	.....	13	13	.....	13	13	.....	13
Export-Import Bank of the United States	285	253	31	285	253	31	278	478	-200
Federal Communications Commission	8	.....	8	8	.....	8	9	.....	9
Federal Deposit Insurance Corporation	993	205	788	993	205	788	444	261	183
Federal Emergency Management Agency:									
Public enterprise funds	34	27	7	34	27	7	33	28	5
Salaries and expenses	9	.....	9	9	.....	9	12	.....	12
Emergency management and planning assistance	28	.....	28	28	.....	28	29	.....	29
Emergency food distribution and shelter program	20	.....	20	20	.....	20	35	.....	35
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	3	3	(**)	3	3	(**)	7	9	-1
Federal Savings and Loan Insurance Corp. fund	48	336	-288	48	336	-288	297	52	245
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal Trade Commission	5	.....	5	5	.....	5	8	.....	8
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Other	1	(**)	(**)	1	(**)	(**)	1	(**)	1
Interstate Commerce Commission	3	.....	3	3	.....	3	6	.....	6
Legal Services Corporation	26	.....	26	26	.....	26	24	.....	24
Merit Systems Protection Board	1	.....	1	1	.....	1	1	.....	1
National Archives and Record Administration	13	.....	13	13	.....	13	9	.....	9
National Credit Union Administration:									
Central liquidity facility	17	20	-3	17	20	-3	162	167	-5
Other	-1	11	-11	-1	11	-11	6	1	4

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (In millions)—Continued

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
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$21		\$21	\$21		\$21	\$14		\$14
National Endowment for the Humanities	11		11	11		11	14		14
Institute of Museum Services	(**)		(**)	(**)		(**)	5	(**)	5
National Labor Relations Board	12	(**)	12	12	(**)	12	17	(**)	17
National Science Foundation	100	(**)	100	100		100	112		112
National Transportation Safety Board	2		2	2		2	2		2
Nuclear Regulatory Commission	34		34	34		34	41		41
Panama Canal Commission	30	\$37	-7	30	\$37	-7	29	\$36	-7
Postal Service (payment to the Postal Service fund)	196		196	196		196	409		409
Railroad Retirement Board:									
Federal windfall subsidy	33		33	33		33	34		34
Payment to railroad unemployment insurance trust fund	(**)		(**)	(**)		(**)			
Milwaukee railroad restructuring, administration	1		1	1		1	1		1
Railroad retirement accounts:									
Social security equivalent benefit account	310		310	310		310	302		302
Benefits payments and claims	180		180	180		180	175		175
Advances to the railroad retirement account from the FOASI trust fund									
Advances to the railroad retirement account from the FDI trust fund	(**)		(**)	(**)		(**)	(**)		(**)
Disbursements for the payment of FOASI benefits	56		56	56		56	(**)		(**)
Disbursements for the payment of FDI benefits	4		4	4		4	(**)		(**)
Administrative expenses	3		3	3		3	4	(**)	4
Interest on refunds of taxes	(**)		(**)	(**)		(**)	3		3
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds							-15		-15
Interest on advances to railroad unemployment insurance account							-5		-5
Total—Railroad Retirement Board	587		587	587		587	498		498
Securities and Exchange Commission	7		7	7		7	10		10
Smithsonian Institution	21		21	21		21	12		12
Tennessee Valley Authority	497	406	91	497	406	91	650	386	265
United States Information Agency	63	(**)	63	63	(**)	63	45		45
United States Railway Association	(**)		(**)	(**)		(**)	(**)		(**)
Other independent agencies	40	2	37	40	2	37	38	1	36
Total—Independent agencies	3,794	1,336	2,458	3,794	1,336	2,458	3,923	1,453	2,470
Undistributed offsetting receipts:									
Other interest		(**)	(**)		(**)	(**)		(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	(**)		(**)	(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	(**)		(**)	(**)		(**)
Department of Defense—Military:									
Education Benefits fund	-19		-19	-19		-19			
Department of Defense—Civil:									
Military retirement fund	-1,427		-1,427	-1,427		-1,427	-1,294		-1,294
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-199		-199	-199		-199	-174		-174
Federal disability insurance trust fund	-19		-19	-19		-19	-16		-16
Federal hospital insurance trust fund	-117		-117	-117		-117	-109		-109
Department of State:									
Foreign Service retirement and disability fund	-4		-4	-4		-4	-2		-2
Office of Personnel Management:									
Civil Service retirement and disability fund	-298		-298	-298		-298	-291		-291
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-89		-89	-89		-89	-71		-71
Subtotal	-2,172		-2,172	-2,172		-2,172	-1,957		-1,957

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

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
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund									
Department of Defense—Civil:									
Education benefits fund	\$3		\$3	\$3		\$3			
Military retirement fund	1,758		21,758	1,758		1,758	(**)		(**)
Soldiers' and Airmen's Home permanent fund									
Corps of Engineers	-6		-6	-6		-6	-\$6		-\$6
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund ...	-157		-157	-157		-157	-226		-226
Federal disability insurance trust fund	-26		-26	-26		-26	-28		-28
Federal hospital insurance trust fund	-6		-6	-6		-6	-7		-7
Federal supplementary medical insurance trust fund ..	-37		-37	-37		-37	-16		-16
Department of Labor:									
Unemployment trust fund	13		13	13		13	-10		-10
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	(**)		(**)	(**)		(**)
Department of Transportation:									
Airport and airway trust fund	(**)		(**)	(**)		(**)	-3		-3
Highway trust fund	-8		-8	-8		-8	-23		-23
Environmental Protection Agency:									
Post-closure liability trust fund	-1		-1	-1		-1	-1		-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-49		-49	-49		-49	-4		-4
Veterans Administration:									
United States government life insurance fund	(**)		(**)	(**)		(**)	(**)		(**)
National service life insurance fund	-2		-2	-2		-2	-2		-2
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-22		-22	-22		-22	-23		-23
Other	-1		-1	-1		-1	-6		-6
Subtotal	1,458		1,458	1,458		1,458	-356		-356
Unrealized Discount on trust fund investments	-1		-1	-1		-1			
Rents and royalties on the Outer Continental Shelf lands ..		\$293	-293		\$293	-293		\$1,269	-1,269
Total—Undistributed offsetting receipts	-715	293	-1,008	-715	293	-1,008	-2,313	1,269	-3,582
Total—Budget outlays	93,224	8,150	85,074	93,224	8,150	85,074	91,367	10,339	81,028
Off-budget Federal entities:									
Federal Financing Bank	1,435	1,521	-86	1,435	1,521	-86	3,032	3,186	-154
Petroleum acquisition and transportation, strategic petroleum reserve	114		114	114		114	61		61
Postal Service	2,844	2,960	-116	2,844	2,960	-116	1,706	2,376	-670
Rural electrification and telephone revolving fund	61	76	-15	61	76	-15	79	78	1
Rural Telephone Bank	4	7	-3	4	7	-3	4	10	-5
Synthetic Fuels Corporation fund	2	2		2	2		2	2	
U.S. Railway Association									
Total—Off-budget Federal entities	4,460	4,566	-106	4,460	4,566	-106	4,884	5,652	-768
Total—Outlays	97,683	12,716	84,968	97,683	12,716	84,968	96,251	15,991	80,260

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$2,724	\$3,559
Receipts from off-budget Federal entities	727	1,266
Intrabudgetary transactions	13,393	19,907
Total receipts offset against outlays	16,844	24,732

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

²Includes purchase of trust fund securities at a premium.

... No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, October 1985 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and 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	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	-\$1	-\$1	\$39,270	\$1,823,103	\$1,823,103	\$1,823,102
Federal Financing Bank	8,747	8,747	.....	(**)	(**)	8,747
Total public debt securities	8,746	8,746	39,270	1,823,103	1,823,103	1,831,849
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)						
.....	-5	-5	-8	4,366	4,366	4,362
Total federal securities	8,741	8,741	39,262	1,827,470	1,827,470	1,836,210
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)						
.....	-2,649	-2,649	18,508	317,612	317,612	314,963
Total borrowing from the public	11,390	11,390	20,754	1,509,857	1,509,857	1,521,247
Accrued interest payable to the public	4,562	4,562	-95	26,709	26,709	31,271
Allocations of special drawing rights	60	60	23	5,191	5,191	5,251
Deposit funds	-530	-530	-143	14,385	14,385	13,855
Miscellaneous liability accounts (includes checks outstanding etc.)	-2,022	-2,022	-2,636	11,639	11,639	9,617
Total liability accounts	13,461	13,461	17,903	1,567,780	1,567,780	1,581,241
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	-2,645	-2,645	-4,722	4,174	4,174	1,528
Tax and loan note accounts	-12,592	-12,592	-3,359	12,886	12,886	294
Balance	-15,237	-15,237	-8,082	17,060	17,060	1,823
Special drawing rights:						
Total holdings	79	79	27	6,847	6,847	6,926
SDR certificates issued to Federal Reserve Banks	-100	-100	.....	-4,618	-4,618	-4,718
Balance	-21	-21	27	2,229	2,229	2,208
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	220	220	-50	-717	-717	-497
Letter of credit issued to IMF	17	17	39	-7,946	-7,946	-7,929
Dollar deposits with the IMF	8	8	-1	-51	-51	-43
Receivable/payable (-) for interim maintenance of value adjustments	-99	-99	21	-543	-543	-642
Balance	147	147	10	10,442	10,442	10,588
Loans to International Monetary Fund	12	12	-7	1,236	1,236	1,248
Other cash and monetary assets	1,135	1,135	498	8,872	8,872	10,007
Total cash and monetary assets	-13,964	-13,964	-7,555	39,839	39,839	25,875
Miscellaneous asset accounts	382	382	-2,511	15,366	15,366	15,747
Total asset accounts	-13,582	-13,582	-10,066	55,204	55,204	41,622
Excess of liabilities (+) or assets (-)	+27,043	+27,043	+27,969	+1,512,576	+1,512,576	+1,539,619
Transactions not applied to current year's surplus or deficit (See Schedule A for details)						
.....	44	44	40	.....	.....	44
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (-)]	+27,087	+27,087	+28,009	+1,512,576	+1,512,576	+1,539,663

¹Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received; and withdrawals are reflected as processed.

.....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, October 1985 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,512,576	\$1,512,576	\$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	<u>1,512,576</u>	<u>1,512,576</u>	<u>1,301,228</u>
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	27,193	27,193	28,777
Changes in composition of unified budget			
Budget surplus (-) or deficit (Table 3)	<u>27,193</u>	<u>27,193</u>	<u>28,777</u>
Off-budget surplus (-) or deficit (Table 3)	-106	-106	-768
Total budget surplus (-) or deficit (Table 3)	<u>27,087</u>	<u>27,087</u>	<u>28,009</u>
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-44	-44	-40
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	<u>-44</u>	<u>-44</u>	<u>-40</u>
Excess of liabilities close of period	<u>1,539,619</u>	<u>1,539,619</u>	<u>1,329,197</u>

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, October 1985 and Other Periods (In millions)

Classification	Net Transactions (-) denotes net reduction of liability 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	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	(**)	(**)	-\$3	\$9	\$9	\$8
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-\$3	-\$3	-4	82	82	79
Department of Housing and Urban Development:						
Federal Housing Administration	-1	-1	-1	117	117	116
Department of the Interior:						
Bureau of Land Management	(**)	(**)		17	17	17
Department of Transportation:						
Coast Guard:						
Family housing mortgages			(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	(**)	(**)	(**)	1	1	1
Department of Housing and Urban Development:						
Government National Mortgage Association	(**)	(**)	(**)	2,165	2,165	2,165
Independent agencies:						
Postal Service	(**)	(**)	(**)	250	250	250
Tennessee Valley Authority				1,725	1,725	1,725
Total agency securities	-5	-5	-8	4,366	4,366	4,362

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, October 1985 and Other Periods (in 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	
Borrowing from the Treasury:						
Commodity Credit Corporation	-\$6,638	-6,638	-\$8,037	\$23,811	\$23,811	\$17,173
Commerce, Fishing Vessels, NOAA						
Federal Emergency Management Agency:						
National insurance development fund			1	69	69	69
Federal Financing Bank	-8,696	-8,696	157	153,075	153,075	144,380
Federal Housing Administration:						
General insurance				1,530	1,530	1,530
Special risk insurance				1,909	1,909	1,909
General Services Administration:						
Pennsylvania Avenue Development Corporation				58	58	58
Rural Communication Development Fund	1	1	1	23	23	25
Rural Electrification Administration	62	62	56	7,865	7,865	7,927
Rural Telephone Bank				759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	-1,700	-1,700	-1,825	3,786	3,786	2,086
Agricultural credit insurance fund	-815	-815	-581	6,220	6,220	5,405
Rural development insurance fund	-210	-210		1,726	1,726	1,516
Federal Crop Ins. Corp				113	113	113
Secretary of Education:						
Alternative Fuel Production, DOE				1,170	1,170	1,170
College housing loans				2,625	2,625	2,625
Secretary of Energy:						
Bonneville Power Administration				1,340	1,340	1,340
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped	250	250	175	4,801	4,801	5,051
Low-Rent Public housing	96	96	2,978	14,727	14,727	14,823
Urban renewal fund						
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account				1,335	1,335	1,335
Railroad retirement social security equivalent fund	168	168	148	1,717	1,717	1,885
Secretary of Transportation:						
Aircraft purchase loan guarantee program	1	1		13	13	13
Federal ship revolving fund	70	70		130	130	200
Railroad revitalization and improvement						
Rail service assistance						
Regional Rail Reorganization						
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of Public Debt Securities	-17,411	-17,411	-6,927	230,954	230,954	213,544
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States			1,015	15,410	15,410	15,410
National Credit Union Administration	-3	-3	226	222	222	219
Postal Service			-67	1,690	1,690	1,690
Tennessee Valley Authority	-87	-87	320	14,561	14,561	14,474
U.S. Railway Association			-73	74	74	74
Total borrowing from the Federal Financing Bank	-90	-90	1,421	31,957	31,957	31,867

Note: Includes only amounts loaned to Federal agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. 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.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, October 1985 and Other Periods (in 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	
Federal funds:						
Department of Agriculture				\$6	\$6	\$6
Department of Commerce	\$5	\$5	\$5	108	108	113
Department of Energy	41	41		1,366	1,366	1,408
Department of Health and Human Services	(**)	(**)	1	9	9	9
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	127	127	28	3,783	3,783	3,910
Agency securities			-1	135	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities						
Special assistance function fund:						
Public debt securities						
Agency securities						
Management and liquidating functions fund:						
Public debt securities	-128	-128	21	766	766	638
Agency securities	-2	-2	(**)	85	85	83
Guarantees of mortgage-backed securities:						
Public debt securities	12	12	16	1,015	1,015	1,028
Agency securities				3	3	3
Participation sales fund:						
Public debt securities	-13	-13	52	2,088	2,088	2,075
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities						
Other			(**)			
Department of the Interior	(**)	(**)	59	7,422	7,422	7,422
Department of Labor	-8	-8	-13	303	303	295
Department of Transportation	2	2	8	129	129	131
Department of the Treasury	-2,071	-2,071	-103	2,080	2,080	9
Veterans Administration:						
Veterans reopened insurance fund	-4	-4	-1	635	635	631
Independent agencies:						
Export-Import Bank of the United States	-8	-8	201	73	73	65
Federal Emergency Management Agency:						
National insurance development fund	-14	-14		150	150	136
Federal Savings and Loan Insurance Corporation:						
Public debt securities	286	286	-244	5,758	5,758	6,044
Agency securities				67	67	67
National Credit Union Administration	13	13	-4	1,131	1,131	1,145
Tennessee Valley Authority:						
Agency securities						
Other	23	23	3	1,134	1,134	1,157
Total public debt securities	-1,737	-1,737	30	27,956	27,956	26,219
Total agency securities	-2	-2	-1	302	302	300
Total Federal funds	-1,739	-1,739	29	28,258	28,258	26,520
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	2	2	2
Library of Congress			(**)	1	1	1
The Judiciary:						
Judicial survivors annuity fund	(**)	(**)	(**)	102	102	102
Funds Appropriated to the President	(**)	(**)		1	1	1
Department of Agriculture	(**)	(**)	-20	4	4	4
Department of Commerce	(**)	(**)		(**)	(**)	
Department of Defense—Military	1	1	1	10	10	10
Department of Defense—Civil	6,682	6,682	9,444	11,635	11,635	18,316
Other	15	15	4	250	250	265
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	-11,957	-11,957	-577	30,968	30,968	19,010
Agency securities						
Federal disability insurance trust fund	-1,366	-1,366	-246	5,704	5,704	4,338
Federal hospital insurance trust fund:						
Public debt securities	-574	-574	-1,124	20,721	20,721	20,147
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	-1,170	-1,170	-704	10,736	10,736	9,566
Other	(**)	(**)		31	31	31

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, October 1985 and Other Periods (In millions)—Continued

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	
Trust funds:—Continued						
Department of the Interior	-9	-9	(**)	\$195	\$195	\$186
Department of Labor:						
Unemployment trust fund	-183	-183	\$67	17,009	17,009	16,826
Other	-1	-1	-5	24	24	23
Department of State:						
Foreign service retirement and disability fund	13	13	98	2,462	2,462	2,475
Other				(**)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	237	237	144	7,410	7,410	7,647
Highway trust fund	94	94	512	11,942	11,942	12,036
Other	(**)	(**)	(**)	(**)	(**)	(**)
Department of the Treasury	-7	-7	29	265	265	259
Environmental Protection Agency	(**)	(**)	26	701	701	701
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	7,433	7,433	10,668	127,278	127,278	134,711
Agency securities				175	175	175
Employees health benefits fund	34	34	28	1,174	1,174	1,208
Employees life insurance fund	14	14	10	6,640	6,640	6,653
Retired employees health benefits fund	(**)	(**)		4	4	4
Veterans Administration:						
Government life insurance fund	-3	-3	-3	269	269	266
National service life insurance:						
Public debt securities	-34	-34	-39	9,296	9,296	9,262
Agency securities				135	135	135
Veterans special life insurance fund	(**)	(**)	(**)	942	942	942
General Post Fund National Homes	1	1	-2	17	17	18
Independent agencies:						
Federal Deposit Insurance Corporation	-768	-768	-220	16,130	16,130	15,361
Harry S. Truman Memorial Scholarship Trust Fund			(**)	47	47	47
Japan-United States Friendship Commission	-3	-3		18	18	15
Railroad Retirement Board	66	66	39	4,232	4,232	4,298
Other	-1	-1	1	6	6	5
Total public debt securities	-1,487	-1,487	18,132	286,226	286,226	284,738
Total agency securities				765	765	765
Total trust funds	-1,487	-1,487	18,132	286,991	286,991	285,503
Off-budget Federal entities:						
Federal Financing Bank	578	578	347	2,362	2,362	2,940
Postal Service				1	1	1
Rural electrification and telephone revolving fund						
Total public debt securities	578	578	347	2,363	2,363	2,941
Total off-budget Federal entities	578	578	347	2,363	2,363	2,941
Grand total	-2,649	-2,649	18,508	317,612	317,612	314,963

....No transactions

(**)Less than \$500,000

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1985 (in millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$29,730												\$29,730	\$25,624
Corporation income taxes	1,181												1,181	937
Social insurance taxes and contributions:														
Employment taxes and contributions	18,708												18,708	17,418
Unemployment insurance	1,340												1,340	1,323
Other retirement contributions	382												382	366
Excise taxes	2,958												2,958	3,264
Estate and gift taxes	574												574	582
Customs duties	1,106												1,106	1,150
Miscellaneous receipts	1,902												1,902	1,586
Total—budget receipts this year ..	57,881												57,881	.....
<i>Total—budget receipts prior year</i>	<i>52,251</i>												<i>.....</i>	<i>52,251</i>
Outlays														
Legislative Branch	140												140	148
The Judiciary	98												98	79
Executive Office of the President	11												11	11
Funds Appropriated to the President:														
International security assistance ..	1,517												1,517	1,498
International development assistance	297												297	267
Other	36												36	-94
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777												2,777	1,742
Other	2,592												2,592	2,851
Department of Commerce	163												163	177
Department of Defense:														
Military:														
Department of the Army	5,643												5,643	5,121
Department of the Navy	7,301												7,301	6,547
Department of the Air Force	7,294												7,294	5,938
Defense agencies	1,046												1,046	1,101
Total Military	21,284												21,284	18,707
Civil	1,721												1,721	1,608
Department of Education	1,501												1,501	1,390
Department of Energy	910												910	880
Department of Health and Human Services:														
Human Development Services	482												482	390
Health Care Financing Administration:														
Grants to States for Medicaid ..	2,189												2,189	1,929
Federal hospital ins. trust fund ..	4,340												4,340	5,044
Federal supp. med. ins. trust fund	2,245												2,245	2,085
Other	1,528												1,528	1,433
Social Security Administration:														
Assistant Payments Program	881												881	713
Federal old-age and survivors ins. trust fund	14,224												14,224	13,401
Federal disability ins. trust fund	1,625												1,625	1,526
Other	1,078												1,078	1,394
Other	-1,313												-1,313	-1,574

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1985 (In millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$1,408												\$1,408	\$4,733
Department of the Interior	275												275	458
Department of Justice	309												309	146
Department of Labor:														
Unemployment trust fund	1,309												1,309	1,265
Other	-76												-76	14
Department of State	383												383	486
Department of Transportation:														
Highway trust fund	1,530												1,530	1,402
Other	1,072												1,072	997
Department of the Treasury:														
Interest on the public debt ¹	11,411												11,411	12,507
General revenue sharing	1,126												1,126	1,145
Other	-1,054												-1,054	-1,803
Environmental Protection Agency ..	504												504	407
General Services Administration	-159												-159	-301
National Aeronautics and Space Administration	889												889	801
Office of Personnel Management	2,071												2,071	1,964
Small Business Administration	176												176	216
Veterans Administration:														
Compensation and pensions	1,174												1,174	1,162
National service life	49												49	37
Government service life	4												4	3
Other	899												899	894
Independent agencies:														
Postal Service	196												196	409
Tennessee Valley Authority	91												91	265
Other independent agencies	2,171												2,171	1,797
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,172												-2,172	-1,957
Interest received by trust funds ¹ ..	1,458												1,458	-356
Rents and royalties on Outer Continental Shelf lands	-293												-293	-1,269
Other	-1												-1	.....
Totals this year:														
Budget outlays	85,074												85,074	.....
Budget surplus (+) or deficit (-)	-27,193												-27,193	.....
Off-budget surplus (+) or deficit (-)	+106												+106	.....
Total surplus (+) or deficit (-) ...	-27,087												-27,087	.....
Totals prior year:														
Budget outlays	81,028												.....	81,028
Budget surplus (+) or deficit (-)	-28,777												.....	-28,777
Off-budget surplus (+) or deficit (-) ..	+768												.....	+768
Total surplus (+) or deficit (-)	-28,009												.....	-28,009

¹ Includes purchase of trust fund securities at a premium.
No transactions.
 (*) Less than \$500,000.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

Table 8. Effects of Federal Trust Fund Transactions on Budget Results, and Securities Held as Investments, October 1985 and Other Periods (in millions)

Classification	Current 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	
Trust receipts, outlays, and investments held:									
Airport and airway	\$270	\$139	\$131	\$270	\$139	\$131	\$7,410	\$7,410	\$7,647
Black lung disability	30	42	-12	30	42	-12			
FDIC		788	-788		788	-788	16,130	16,130	15,361
Federal disability insurance	1,319	1,557	-238	1,319	1,557	-238	5,704	5,704	4,338
Federal employees life and health		-42	42		-42	42	7,819	7,819	7,866
Federal employees retirement	384	1,536	-1,152	384	1,536	-1,152	130,016	130,016	137,463
Federal hospital insurance	3,468	4,118	-650	3,468	4,118	-650	21,176	21,176	20,602
Federal old-age and survivors insurance	13,564	13,856	-292	13,564	13,856	-292	30,968	30,968	19,010
Federal supplementary medical insurance	(**)	218	-218	(**)	218	-218	10,736	10,736	9,566
Revenue sharing		1,126	-1,126		1,126	-1,126			
Highways	777	1,523	-746	777	1,523	-746	11,942	11,942	12,036
Military advances		113	-113		113	-113			
Railroad retirement	373	532	-159	373	532	-159	4,232	4,232	4,298
Military retirement		-8,711	8,711		-8,711	8,711	11,635	11,635	18,316
Unemployment	1,340	1,266	75	1,340	1,266	75	17,009	17,009	16,826
Veterans life insurance		52	-52		52	-52	10,642	10,642	10,605
All other trust	14	56	-42	14	56	-42	1,573	1,573	1,569
Trust fund receipts and outlays on the basis of Table 3 and investments held from Table 4-D	21,539	18,168	3,371	21,539	18,168	3,371	286,991	286,991	285,503
Interfund receipts offset against trust fund outlays	12,833	12,833	.....	12,833	12,833	.....		
Total trust fund receipts and outlays ...	34,372	31,001	3,371	34,372	31,001	-3,371			
Federal fund receipts and outlays on the basis of Table 3	36,342	66,906	-30,564	36,342	66,906	-30,564			
Interfund receipts offset against Federal fund outlays	37	37	.....	37	37	.....		
Total Federal fund receipts and outlays .	36,379	66,943	-30,564	36,379	66,943	-30,564			
Total interfund receipts and outlays	-12,870	-12,870	.....	-12,870	-12,870	.....		
Net budget receipts and outlays	57,881	85,074	-27,193	57,881	85,074	-27,193			

....No transactions.

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

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 receipt 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.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, October 1985 and Other Periods (In millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$29,730	\$29,730	\$25,624
Corporation income taxes	1,181	1,181	937
Social insurance taxes and contributions:			
Employment taxes and contributions	18,708	18,708	17,418
Unemployment insurance	1,340	1,340	1,323
Other retirement contributions	382	382	366
Excise taxes	2,958	2,958	3,264
Estate and gift taxes	574	574	582
Customs	1,106	1,106	1,150
Miscellaneous	1,902	1,902	1,586
Total	57,881	57,881	52,251
NET OUTLAYS			
National defense	21,942	21,942	19,328
International affairs	2,387	2,387	1,993
General science, space, and technology	1,029	1,029	961
Energy	384	384	563
Natural resources and environment	1,363	1,363	1,400
Agriculture	3,048	3,048	2,306
Commerce and housing credit	954	954	1,388
Transportation	2,602	2,602	2,401
Community and regional development	898	898	1,133
Education, training, employment and social services	2,581	2,581	2,377
Health	3,125	3,125	2,885
Social security and medicare	21,843	21,843	21,457
Income security	9,340	9,340	11,807
Veterans benefits and services	2,132	2,132	2,100
Administration of justice	538	538	369
General government	265	265	553
General purpose fiscal assistance	1,667	1,667	1,735
Net Interest	11,440	11,440	9,497
Undistributed offsetting receipts	-2,465	-2,465	-3,226
Total	85,074	85,074	81,028

Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

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 fund 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 by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law,

refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

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

- *Guide to the Monthly Treasury Statement*, May 1983 (Available from the Financial Management Service, U.S. Department of Treasury, Washington, D.C. 20226). This publication describes and explains each element within the *MTS*, including how data are prepared, a brief history of the publication, and other information.
- *Federal Financial Transactions* (Available from GPO, Washington, D.C. 20402). This publication provides a detailed description of the Department of the Treasury's financial operations.
- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). 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 from GPO, Washington, D.C. 20402, on a subscription basis only). *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). This publication provides detailed information concerning the public debt.
- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.
- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:
 - The Budget of the United States Government, FY 19__*
 - Appendix, The Budget of the United States Government, FY 19__*
 - The United States Budget in Brief, FY 19__*
 - Special Analyses*
 - Historical Tables*
- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

The release date of the November 1985
Statement is scheduled for December 20, 1985.

For sale by the Superintendent of Documents, U.S. Government Printing
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For Fiscal Year 1986,
Through November 30, 1985,
and Other Periods

Monthly Treasury Statement of Receipts and Outlays of the United States Government

Department of the Treasury
Financial Management Service

Summary - page 2	Receipts - page 6	Outlays - page 7	Deficit Financing - page 20	
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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th 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; outlays

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 *U.S. Government Annual Report* 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 1985 and 1986, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/Surplus (-)
FY 1985			
October	\$52,251	\$81,028	\$28,777
November	51,494	79,950	28,456
December	62,404	77,583	15,179
January	70,454	76,838	6,384
February	54,021	74,851	20,830
March	49,606	78,067	28,461
April	94,593	82,228	-12,365
May	39,794	80,245	40,450
June	72,151	71,506	-645
July	² 57,970	² 78,012	20,042
August	55,776	83,621	27,845
September	73,808	73,191	-617
Year-to-Date	\$733,996	\$936,809	\$202,813
FY 1986			
October	\$57,881	\$85,074	\$27,193
November	51,163	84,763	33,601
Year-to-date	\$109,043	\$169,837	\$60,794

¹Includes an adjustment to prior reporting.

²Does not include a prior period adjustment of \$326 million. However, the current fiscal year to date figure does include the adjustment.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, November 1985 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1986 ¹	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987) ²
Total budget and off-budget results:					
Budget receipts	\$51,163	\$109,043	\$779,850	\$103,744	
Budget outlays	84,763	169,837	955,293	³ 160,978	
Budget surplus (+) or deficit (-)	-33,601	-60,794	-175,444	-57,234	
Off-budget surplus (+) or deficit (-)	+215	+321	-2,384	+328	
Total surplus (+) or deficit (-)	-33,386	-60,472	-177,828	-56,906	
Means of financing:					
By Borrowing from the public	45,863	57,253	179,507	40,107	
By Reduction of Cash and Monetary assets, increase (-)	-8,671	5,293	.....	22,334	
By Other means	-3,806	-2,073	-1,679	-5,535	
Total budget and off-budget financing	33,386	60,472	177,828	56,906	

¹Based on the Mid-Session review of the FY 1985 budget released by the Office of Management and Budget on August 30, 1985.

²Budget estimates for FY 1987 are not currently available.

³Includes an adjustment to prior reporting.

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal years 1985 and 1986

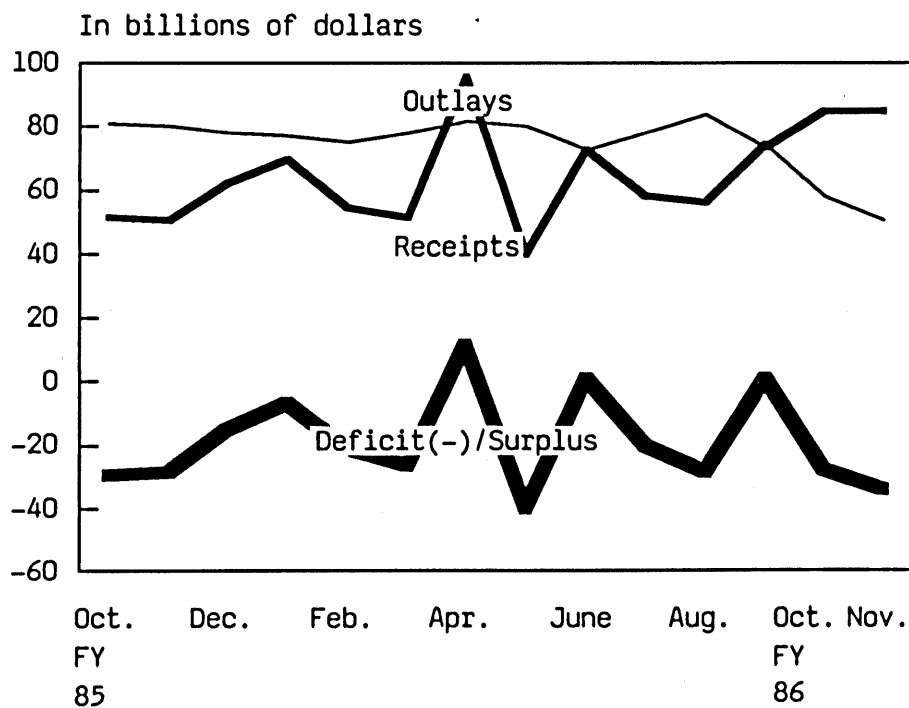


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

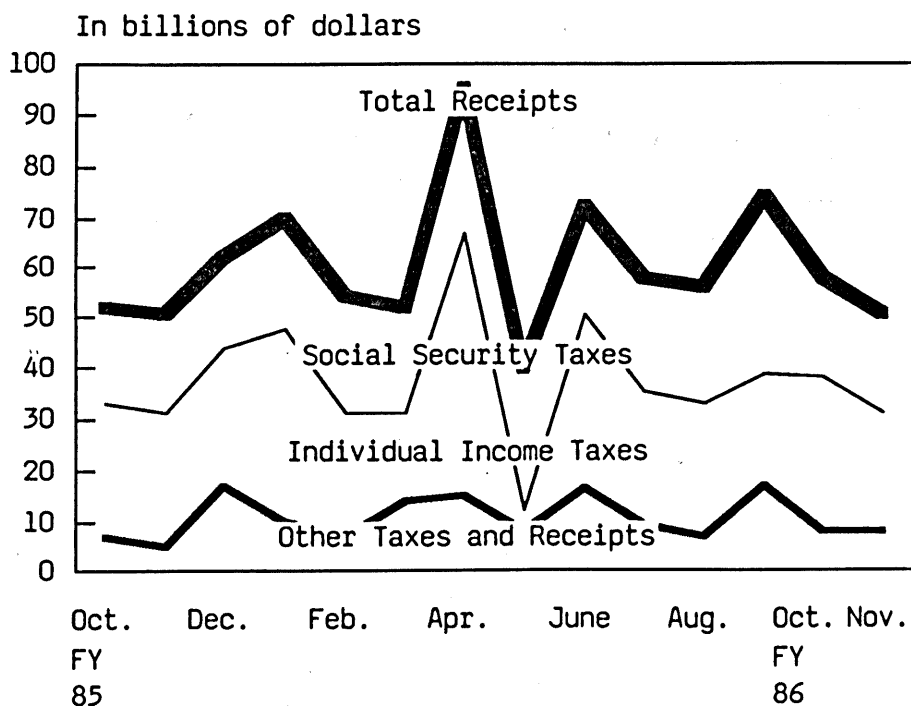


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

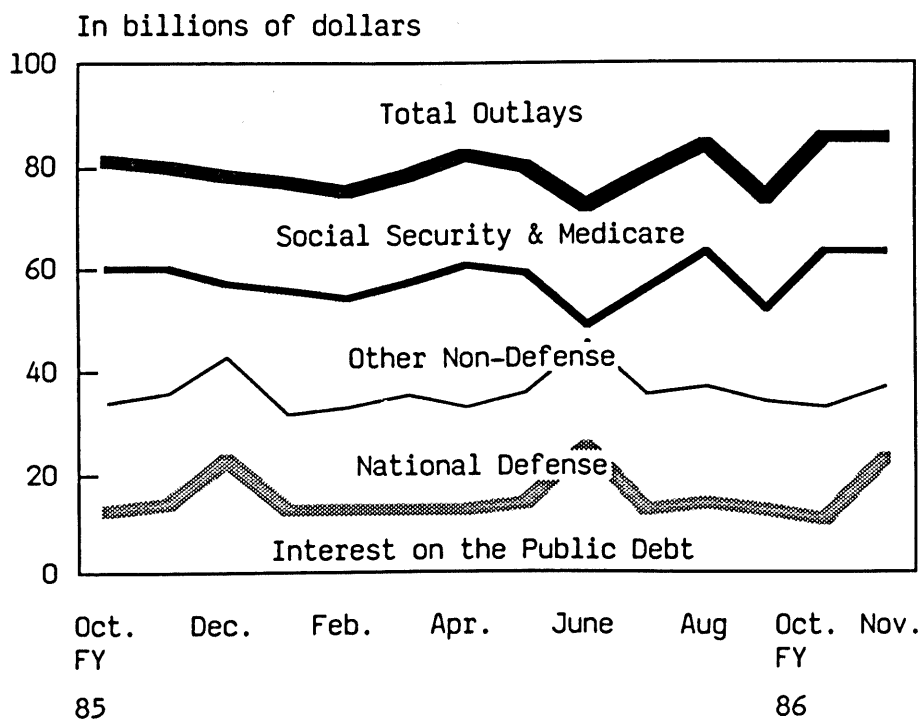


Table 3. Summary of Receipts and Outlays of the U.S. Government, November 1985 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$23,399	\$53,129	\$50,416	\$356,233
Corporation income taxes	1,390	2,571	2,058	68,033
Social insurance taxes and contributions:				
Employment taxes and contributions	17,478	36,187	34,171	258,392
Unemployment insurance	2,241	3,582	3,669	24,246
Other retirement contributions	432	814	792	4,526
Excise taxes	3,211	6,169	6,415	32,937
Estate and gift taxes	564	1,138	1,077	5,337
Customs duties	1,028	2,134	2,138	12,104
Miscellaneous receipts	1,419	3,321	3,007	18,042
Total	51,163	109,043	103,744	779,850
Budget Outlays				
Legislative Branch	129	269	264	1,715
The Judiciary	74	172	145	1,137
Executive Office of the President	8	19	20	112
Funds Appropriated to the President	583	2,432	2,920	14,604
Department of Agriculture ²	6,115	11,484	8,770	42,188
Department of Commerce	223	386	340	2,060
Department of Defense—Military	21,388	42,672	38,956	259,395
Department of Defense—Civil	1,728	3,449	2,953	20,724
Department of Education	1,901	3,402	3,124	17,879
Department of Energy ²	934	1,844	1,745	8,655
Department of Health and Human Services	27,173	54,451	51,691	329,277
Department of Housing and Urban Development	1,518	2,926	7,765	15,117
Department of the Interior	498	773	819	4,402
Department of Justice	267	576	595	3,950
Department of Labor	1,679	2,912	2,979	23,071
Department of State	320	703	698	3,340
Department of Transportation	2,560	5,163	4,556	25,388
Department of the Treasury:				
General revenue sharing		1,126	1,146	1,162
Interest on the public debt ³	14,746	26,157	26,014	194,000
Other ²	-848	-1,902	-2,909	-18,840
Environmental Protection Agency	401	905	799	4,600
General Services Administration	41	-118	-188	118
National Aeronautics and Space Administration	603	1,491	1,432	7,847
Office of Personnel Management	1,855	3,926	3,680	24,412
Small Business Administration	-24	151	203	150
Veterans Administration	3,296	5,422	5,443	26,589
Other independent agencies ²	851	3,309	3,366	9,283
Allowances, undistributed				24
Undistributed offsetting receipts:				
Other interest				-953
Employer share, employee retirement	-2,172	-4,344	-4,078	-29,284
Interest received by trust funds	-1,109	348	-721	-29,243
Rents and royalties on the Outer Continental Shelf lands	26	-266	-1,550	-6,387
Sale of Conrail				-1,200
Total	84,763	169,837	160,978	955,293
Budget surplus (+) or deficit (-)	-33,601	-60,794	³-57,234	-175,444
Off-budget surplus (+) or deficit (-)	+215	+321	+328	-2,384
Total surplus (+) or deficit (-)	-33,386	-60,472	-56,906	-177,828

¹Based on estimates released by OMB on August 30, 1985. The 1986 Budget includes a proposal to abolish the off-budget status of off-budget entities and to include these entities in the on-budget totals. While the budget included the off-budget data on-budget (under proposed legislation), the *Monthly Treasury Statement* is continuing to show them off-budget in conformity with current law. This presentation will be retained until enactment of the legislation repealing the off-budget status of these entities. The estimates for 1986 in this document have been adjusted from the published budget totals to show the currently off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

²The outlays of this agency will be effected when the reclassification of all off-budget agencies to on-budget takes place.

³Includes an adjustment to the prior reporting.

Table 4. Receipts of the U.S. Government, November 1985 and Other Periods (in 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
Individual income taxes:									
Withheld	\$23,416			\$52,776			\$49,293		
Presidential Election Campaign Fund	(**)			1			(**)		
Other	1,269			2,816			2,499		
Total—Individual income taxes	24,686	\$1,286	\$23,399	55,593	\$2,463	\$53,129	51,792	\$1,376	\$50,416
Corporation income taxes	2,364	973	1,390	5,746	3,176	2,571	5,195	3,137	2,058
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	11,741		11,741	22,998		22,998	20,912		20,912
Self-Employment Contributions Act taxes				109		109	107		107
Deposits by States	484		484	1,934		1,934	3,335		3,335
Taxes on benefits	6		6	754		754	698		698
Total—FOASI trust fund	12,231		12,231	25,795		25,795	25,052		25,052
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,129		1,129	2,209		2,209	1,999		1,999
Self-Employment Contributions Act taxes				15		15	18		18
Deposits by States	197		197	371		371	235		235
Taxes on benefits	(**)		(**)	51		51	47		47
Total—FDI trust fund	1,327		1,327	2,646		2,646	2,300		2,300
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,113		3,113	6,092		6,092	5,554		5,554
Self-Employment Contributions Act taxes				20		20	20		20
Deposits by States	532		532	1,001		1,001	628		628
Total—FHI trust fund	3,645		3,645	7,113		7,113	6,202		6,202
Railroad retirement accounts:									
Rail industry pension fund	100	5	95	228	4	224	269	4	265
Railroad social security equivalent benefit	181		181	341		341	284		284
Taxes on benefits				68		68	68		68
Total—Employment taxes and contributions	17,483	5	17,478	36,190	4	36,187	34,175	4	34,171
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	1,920		1,920	2,947		2,947	2,864		2,864
Federal Unemployment Tax Act taxes	327	12	315	592	17	575	791	8	784
Railroad Unemployment Ins. Act contributions	6		6	60		60	21		21
Total—Unemployment trust fund	2,253	12	2,241	3,599	17	3,582	3,677	8	3,669
Federal employees retirement contributions:									
Civil service retirement and disability fund	421		421	790		790	770		770
Foreign service retirement and disability fund	3		3	7		7	6		6
Other	(**)		(**)	(**)		(**)	(**)		(**)
Total—Federal employees retirement contributions ..	425		425	798		798	777		777
Other retirement contributions:									
Civil service retirement and disability fund	7		7	16		16	15		15
Total—Social insurance taxes and contributions	20,168	16	20,151	40,603	21	40,582	38,643	11	38,632
Excise taxes:									
Miscellaneous excise taxes ¹	1,877	24	1,853	3,829	95	3,734	3,581	115	3,467
Airport and airway trust fund	260		260	529		529	473	2	471
Highway trust fund	1,046		1,046	1,823		1,823	2,293	-99	2,392
Black lung disability trust fund	52		52	83		83	85		85
Total—Excise taxes	3,235	24	3,211	6,264	95	6,169	6,433	18	6,415
Estate and gift taxes	574	10	564	1,168	30	1,138	1,102	25	1,077
Customs duties	1,054	27	1,028	2,201	67	2,134	2,193	55	2,138
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,322		1,322	3,084		3,084	2,765		2,765
All other	98	(**)	98	240	3	237	243	(**)	242
Total—Miscellaneous receipts	1,419	(**)	1,419	3,324	3	3,321	3,007	(**)	3,007
Total—Budget receipts	53,500	2,337	51,163	114,898	5,854	109,043	108,366	4,622	103,744

¹Includes amounts received for windfall profit tax pursuant to P.L. 96-223.

... No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, November 1985 and Other Periods (in 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
Legislative Branch:									
Senate	\$20	\$1	\$20	\$44	\$1	\$43	\$41	\$1	\$40
House of Representatives	41	1	41	83	2	81	76	1	75
Joint items	9		9	10		10	17		17
Congressional Budget Office	1		1	3		3	3		3
Architect of the Capitol	(**)		(**)	9		9	20		20
Library of Congress	18		18	39		39	36		36
Government Printing Office:									
Revolving fund (net)	8		8	7		7	10		10
General fund appropriations	5		5	26		26	15		15
General Accounting Office	25		25	47		47	43		43
United States Tax Court	2		2	4		4	3		3
Other Legislative Branch agencies	1		1	3		3	4		4
Proprietary receipts from the public		(**)	(**)		1	-1		1	-1
Intrabudgetary transactions	-1		-1	-1		-1	(**)		(**)
Total—Legislative Branch	130	2	129	273	4	269	267	3	264
The Judiciary:									
Supreme Court of the United States	2		2	3		3	3		3
Courts of appeals, district courts, and other judicial services	68		68	160		160	134		134
Other	4		4	10		10	9		9
Total—The Judiciary	74		74	172		172	145		145
Executive Office of the President:									
Compensation of the President and the White House Office									
White House Office	2		2	4		4	4		4
Office of Management and Budget	3		3	7		7	7		7
Other	4		4	8		8	8		8
Total—Executive Office of the President	8		8	19		19	20		20
Funds Appropriated to the President:									
Appalachian Regional Development programs	17		17	39		39	42		42
Disaster relief	33		33	47		47	49		49
International security assistance:									
Guarantee reserve fund	68	82	-14	98	111	-12	79	51	28
Foreign military sales credit	151		151	358		358	329		329
Economic support fund	124		124	1,427		1,427	1,569		1,569
Military assistance	102		102	102		102	15		15
Peacekeeping operations	4		4	6		6	6		6
Other	3		3	6		6	6		6
Proprietary receipts from the public		16	-16		16	-16		22	-22
Total—International security assistance	452	98	354	1,998	127	1,871	2,003	73	1,931
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	127		127	127		127	233		233
Inter-American Development Bank	5		5	58		58	57		57
Other	5		5	70		70	57		57
International organizations and programs	2		2	12		12	17		17
Total—Multilateral assistance	139		139	268		268	365		365
Agency for International Development:									
Functional development assistance program	101	(**)	101	284	1	283	241	1	240
Operating expenses, Agency for International Development	25		25	73		73	52		52
Payment to Foreign Service retirement and disability fund							41		41
Other	29	1	28	16	3	13	22	3	19
Proprietary receipts from the public		79	-79		122	-122		126	-126
Total—Agency for International Development	156	80	76	373	125	247	356	130	226
Trade and development program	1		1	3		3	2		2
Peace Corps	12		12	23		23	22	(**)	22
Overseas Private Investment Corporation	4	4	(**)	-10	7	-16	-27	1	-29
Inter-American Foundation	4	1	3	5	3	2	5	3	2
African Development Foundation	(**)		(**)	1		1	(**)		(**)
Total—International development assistance	316	86	230	662	135	527	721	133	588

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1985 and Other Periods (in millions)—Continued

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
Funds Appropriated to the President:—Continued									
International monetary programs	-\$208	.....	-\$208	-\$329	.....	-\$329	\$106	.....	\$106
Military sales programs:									
Foreign military sales trust fund	777	.....	777	1,594	.....	1,594	1,657	.....	1,657
Other	12	-\$3	15	19	-\$3	22	5	\$9	-4
Proprietary receipts from the public .....	.....	639	-639	.....	1,343	-1,343	.....	1,448	-1,448
Other	3	.....	3	3	.....	3	(**)	.....	(**)
Total—Funds Appropriated to the President	1,402	820	583	4,034	1,602	2,432	4,583	1,663	2,920
Department of Agriculture:									
Departmental administration	-1	.....	-1	5	.....	5	9	.....	9
Agricultural Research Service	41	.....	41	83	.....	83	74	.....	74
Cooperative State Research Service	19	.....	19	38	.....	38	40	.....	40
Extension Service	26	.....	26	50	.....	50	54	.....	54
Statistical Reporting Service	4	.....	4	10	.....	10	7	.....	7
Economic Research Service	-10	.....	-10	-9	.....	-9	6	.....	6
Foreign Agricultural Service	6	.....	6	13	.....	13	13	.....	13
Foreign Assistance Programs	75	.....	75	212	.....	212	63	.....	63
Agricultural Stabilization and Conservation Service	21	.....	21	21	.....	21	25	.....	25
Federal Crop Insurance Corporation	101	18	84	190	31	159	126	41	85
Commodity Credit Corporation	4,629	243	4,386	7,562	536	7,026	4,574	1,077	3,497
Rural Electrification Administration	2	(**)	2	6	(**)	6	6	(**)	6
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund .....	(**)	.....	(**)	(**)	.....	(**)	.....	.....	.....
Rural housing insurance fund	529	475	54	1,115	746	369	1,829	1,614	215
Agricultural credit insurance fund	111	452	-341	717	854	-136	1,214	639	574
Rural development insurance fund	96	39	57	795	642	153	1,120	627	493
Rural water and waste disposal grants	14	.....	14	40	.....	40	30	.....	30
Salaries and expenses	34	.....	34	63	.....	63	50	.....	50
Other	3	.....	3	6	.....	6	5	.....	5
Total—Farmers Home Administration	787	966	-179	2,736	2,241	495	4,249	2,881	1,368
Soil Conservation Service:									
Conservation operations	29	.....	29	56	.....	56	48	.....	48
Watershed and flood prevention operations	25	.....	25	48	.....	48	48	.....	48
Other	6	.....	6	13	.....	13	13	.....	13
Animal and Plant Health Inspection Service	15	.....	15	28	.....	28	44	.....	44
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	13	.....	13	14	.....	14	131	.....	131
Other	16	3	12	38	9	29	39	5	34
Food Safety and Inspection Service	30	.....	30	56	.....	56	53	.....	53
Food and Nutrition Service:									
Food stamp program	951	.....	951	1,879	.....	1,879	1,906	.....	1,906
Nutrition assistance for Puerto Rico	68	.....	68	136	.....	136	134	.....	134
Child nutrition programs	354	.....	354	556	.....	556	507	.....	507
Women, infants and children programs	128	.....	128	254	.....	254	248	.....	248
Other	22	.....	22	36	.....	36	39	.....	39
Total—Food and Nutrition Service	1,523	.....	1,523	2,861	.....	2,861	2,834	.....	2,834
Forest Service:									
Forest research	9	.....	9	18	.....	18	19	.....	19
National Forests system	234	.....	234	351	.....	351	213	.....	213
Construction	26	.....	26	55	.....	55	54	.....	54
Forest Service permanent appropriations	5	.....	5	163	.....	163	171	.....	171
Cooperative work	-126	.....	-126	-114	.....	-114	20	.....	20
Other	13	.....	13	18	.....	18	26	.....	26
Total—Forest Service	161	.....	161	492	.....	492	502	.....	502
Other	15	1	14	28	4	24	18	.....	18
Proprietary receipts from the public .....	.....	188	-188	.....	246	-246	.....	202	-202
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Agriculture	7,534	1,419	6,115	14,552	3,068	11,484	12,977	4,207	8,770

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1985 and Other Periods (in millions)—Continued

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
Department of Commerce:									
General administration	\$8		\$8	\$9		\$9	\$9		\$9
Bureau of the Census	10		10	34		34	35		35
Economic and Statistical Analysis	8		8	13		13	19		19
Economic Development Assistance	65	\$7	58	97	\$13	84	60	\$15	46
Promotion of Industry and Commerce	20		20	36		36	37		37
Science and technology:									
National Oceanic and Atmospheric Administration	107	1	105	192	3	190	168	1	167
Patent and Trademark Office	7		7	15		15	15		15
National Bureau of Standards	19		19	21		21	19		19
National Telecommunications and Information Administration	-5		-5	7		7	6		6
Total—Science and technology	128	1	127	235	3	233	208	1	207
Proprietary receipts from the public		4	-4		19	-19		6	-6
Intrabudgetary transactions	-5		-5	-3		-3	-6		-6
Total—Department of Commerce	235	12	223	421	35	386	362	22	340
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,336		2,336	4,550		4,550	4,130		4,130
Department of the Navy	1,973		1,973	3,906		3,906	3,574		3,574
Department of the Air Force	1,698		1,698	3,374		3,374	3,140		3,140
Total—Military personnel	6,007		6,007	11,830		11,830	10,844		10,844
Operation and maintenance:									
Department of the Army	1,594		1,594	3,333		3,333	3,133		3,133
Department of the Navy	2,020		2,020	4,026		4,026	4,055		4,055
Department of the Air Force	1,788		1,788	3,687		3,687	3,255		3,255
Defense agencies	499		499	1,127		1,127	1,172		1,172
Total—Operation and maintenance	5,901		5,901	12,173		12,173	11,614		11,614
Procurement:									
Department of the Army	1,282		1,282	2,425		2,425	1,678		1,678
Department of the Navy	1,972		1,972	4,202		4,202	4,237		4,237
Department of the Air Force	2,702		2,702	5,097		5,097	4,517		4,517
Defense agencies	81		81	165		165	188		188
Total—Procurement	6,036		6,036	11,889		11,889	10,620		10,620
Research, development, test, and evaluation:									
Department of the Army	319		319	611		611	598		598
Department of the Navy	630		630	1,516		1,516	1,240		1,240
Department of the Air Force	1,190		1,190	2,270		2,270	2,192		2,192
Defense agencies	384		384	649		649	431		431
Total—Research, development, test, and evaluation ..	2,524		2,524	5,045		5,045	4,460		4,460
Military construction:									
Department of the Army	112		112	234		234	172		172
Department of the Navy	105		105	218		218	224		224
Department of the Air Force	138		138	302		302	239		239
Defense agencies	70		70	80		80	65		65
Total—Military construction	425		425	835		835	700		700
Family housing	205		205	444		444	386		386
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Intragovernmental funds:									
Department of the Army	-159		-159	14		14	140		140
Department of the Navy	185		185	240		240	-80		-80
Department of the Air Force	-75		-75	7		7	101		101
Defense agencies	27		27	-156		-156	212		212
Other	25	22	3	55	48	7	49	51	-2
Proprietary receipts from the public		-175	175		-4	4		189	-189
Intrabudgetary transactions	133		133	339		339	147		147
Total—Department of Defense—Military	21,235	-153	21,388	42,717	45	42,672	39,195	240	38,956

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1985 and Other Periods (In millions)—Continued

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
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$10		\$10	\$20		\$20	19		\$19
Construction, general	72		72	153		153	201		201
Operation and maintenance, general	111		111	212		212	211		211
Flood control	32		32	82		82	97		97
Other	38		38	59		59	52		52
Proprietary receipts from the public		\$2	-2		\$8	-8		\$14	-14
Total—Corps of Engineers	263	2	261	526	8	518	580	14	566
Military retirement fund:									
Payments to military retirement fund				10,500		10,500	9,500		9,500
Military retirement fund	1,462		1,462	2,922		2,922	2,382		2,382
Intrabudgetary transactions				-10,500		-10,500	-9,500		-9,500
Other	5	(**)	5	10	(**)	10	7	(**)	7
Proprietary receipts from the public		1	-1		1	-1		1	-1
Total—Department of Defense—Civil	1,731	3	1,728	3,458	9	3,449	2,969	15	2,953
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	322		322	670		670	839		839
Impact aid	168		168	171		171	252		252
Special programs	56		56	119		119	431		431
Indian education	6		6	24		24	14		14
Total—Office of Elementary and Secondary Education	551		551	984		984	1,537		1,537
Office of Bilingual Education and Minority Languages									
Affairs	19		19	40		40	18		18
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	94		94	225		225	130		130
Rehabilitation services and handicapped research	89		89	209		209	39		39
Office of Vocational and Adult Education	72		72	170		170	39		39
Office of Postsecondary Education:									
College housing loans	1	23	-22	(**)	54	-54	9	146	-137
Student financial assistance	369		369	817		817	591		591
Guaranteed student loans	648		648	828		828	741		741
Higher education	41		41	92		92	63		63
Higher education facilities loans and insurance	-8		-8	-12		-12	-13		-13
Total—Office of Postsecondary Education	1,051	23	1,028	1,725	54	1,671	1,392	146	1,246
Office of Educational Research and Improvement									
Special institutions	9		9	25		25	13		13
Departmental management	17		17	39		39	63		63
Proprietary receipts from the public	25		25	44		44	47		47
		3	-3		5	-5		7	-7
Total—Department of Education	1,927	26	1,901	3,461	59	3,402	3,277	153	3,124
Department of Energy:									
Atomic energy defense activities	573		573	1,192		1,192	1,188		1,188
Energy programs:									
General science and research activities	76		76	117		117	113		113
Energy supply, R and D activities	173		173	420		420	388		388
Uranium supply and enrichment activities	46		46	193		193	257		257
Fossil energy research and development	43		43	57		57	44		44
Naval petroleum and oil shale reserves	6		6	25		25	25		25
Energy conservation	45		45	82		82	73		73
Strategic petroleum reserve	12		12	35		35	33		33
Nuclear waste disposal fund	30		30	51		51	48		48
Other	11		11	39		39	49		49
Total—Energy programs	441		441	1,017		1,017	1,030		1,030
Power Marketing Administration	126	90	37	229	187	41	229	263	-34
Departmental administration	70		70	95		95	59		59
Proprietary receipts from the public		187	-187		502	-502		497	-497
Intrabudgetary transactions	(**)		(**)	(**)		(**)			
Total—Department of Energy	1,210	276	934	2,533	690	1,844	2,505	760	1,745

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1985 and Other Periods (In millions)—Continued

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
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$40	(**)	\$40	\$74	(**)	\$73	\$54	(**)	\$54
Health Resources and Services Administration:									
Public enterprise funds .....	(**)	.....	(**)	7	.....	7	1	.....	1
Health resources and services	105	.....	105	216	.....	216	216	.....	216
Indian health and facilities	73	.....	73	145	.....	145	183	.....	183
Centers for Disease Control	31	.....	31	60	.....	60	35	.....	35
National Institutes of Health:									
Cancer research	86	.....	86	193	.....	193	197	.....	197
Heart, lung, and blood research	56	.....	56	130	.....	130	127	.....	127
Arthritis, diabetes, and digestive and kidney diseases	31	.....	31	78	.....	78	85	.....	85
Neurological and communicative disorders and stroke	26	.....	26	59	.....	59	60	.....	60
Allergy and infectious diseases	24	.....	24	55	.....	55	61	.....	61
General medical sciences	35	.....	35	71	.....	71	67	.....	67
Child health and human development	24	.....	24	50	.....	50	50	.....	50
Other research institutes	42	.....	42	93	.....	93	96	.....	96
Research resources	22	.....	22	48	.....	48	44	.....	44
Other	17	.....	17	20	.....	20	-22	.....	-22
Total—National Institutes of Health	361	.....	361	796	.....	796	764	.....	764
Alcohol, Drug Abuse, and Mental Health Administration	83	.....	83	164	.....	164	170	.....	170
Office of Assistant Secretary for Health	11	.....	11	26	.....	26	31	.....	31
Total—Public Health Service	704	(**)	704	1,488	(**)	1,487	1,455	(**)	1,454
Health Care Financing Administration:									
Grants to States for Medicaid	1,938	.....	1,938	4,127	.....	4,127	3,698	.....	3,698
Payments to health care trust funds	1,528	.....	1,528	3,049	.....	3,049	2,948	.....	2,948
Program management	-10	.....	-10	-4	.....	-4	23	.....	23
Federal hospital insurance trust fund:									
Benefit payments	3,834	.....	3,834	8,112	.....	8,112	8,579	.....	8,579
Administrative expenses and construction	58	.....	58	119	.....	119	100	.....	100
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	3,892	.....	3,892	8,231	.....	8,231	8,679	.....	8,679
Federal supplementary medical ins. trust fund:									
Benefit payments	2,056	.....	2,056	4,220	.....	4,220	3,546	.....	3,546
Administrative expenses and construction	90	.....	90	171	.....	171	177	.....	177
Total—FSMI trust fund	2,146	.....	2,146	4,391	.....	4,391	3,723	.....	3,723
Total—Health Care Financing Administration	9,493	.....	9,493	19,795	.....	19,795	19,071	.....	19,071
Social Security Administration:									
Payments to social security trust funds	-19	.....	-19	-8	.....	-8	734	.....	734
Special benefits for disabled coal miners	85	.....	85	169	.....	169	174	.....	174
Supplemental security income program	1,659	.....	1,659	2,474	.....	2,474	2,253	.....	2,253
Assistance payments program	749	.....	749	1,630	.....	1,630	1,525	.....	1,525
Child support enforcement	57	.....	57	114	.....	114	99	.....	99
Low income home energy assistance	185	.....	185	263	.....	263	287	.....	287
Refugee and entrant assistance	27	.....	27	58	.....	58	102	.....	102
Payments to States from receipts for child support .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	14,036	.....	14,036	28,006	.....	28,006	26,268	.....	26,268
Administrative expenses and construction	128	.....	128	263	.....	263	248	.....	248
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vocational Rehabilitation Services .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings	115	.....	115	234	.....	234	159	.....	159
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	14,280	.....	14,280	28,504	.....	28,504	26,675	.....	26,675

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1985 and Other Periods (in 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
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,552		\$1,552	\$3,122		\$3,122	\$2,970		\$2,970
Administrative expenses and construction	45		45	99		99	96		96
Payment to railroad retirement account									
Vocational Rehabilitation Services									
Interest on normalized tax transfers									
Total—FDI trust fund	1,597		1,597	3,222		3,222	3,065		3,065
Total—Social Security Administration	18,618		18,618	36,426		36,426	34,914		34,914
Human Development Services:									
Social services block grant	173		173	379		379	380		380
Human development services	180		180	358		358	348		348
Family social services	54		54	120		120	138		138
Work incentives	8		8	17		17	19		19
Community services	24		24	47		47	64		64
Other	(**)	\$1	-1	(**)	\$1	-1	1	(**)	(**)
Total—Human Development Services	439	1	438	921	1	920	949	(**)	949
Departmental management	17		17	45		45	42		42
Proprietary receipts from the public		474	-474		947	-947		\$899	-899
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund									
Federal supplementary medical insurance trust fund ..	-1,528		-1,528	-3,049		-3,049	-2,896		-2,896
Payments for tax and other credits ¹ :									
Federal old-age and survivors insurance trust fund ...	18		18	7		7	-670		-670
Federal disability insurance trust fund	1		1	1		1	-64		-64
Federal hospital insurance trust fund							-52		-52
Other	-115		-115	-234		-234	-159		-159
Total—Department of Health and Human Services	27,648	475	27,173	55,399	948	54,451	52,590	899	51,691
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	123	242	-118	388	712	-324	378	600	-222
Housing for the elderly or handicapped fund	276	35	241	316	72	245	305	72	233
Other	8	5	3	9	9	(**)	7	9	-2
Rent supplement payments	7		7	9		9	824		824
Homeownership assistance	19		19	26		26	19		19
Rental housing assistance	55		55	115		115	44		44
Low-rent public housing	292		292	587		587	280		280
College housing grants							2		2
Lower income housing assistance	546		546	1,259		1,259	681		681
Other	(**)		(**)	8		8	8		8
Total—Housing Programs	1,327	282	1,045	2,718	793	1,925	2,548	681	1,867
Public and Indian Housing:									
Low-rent housing—loans and other expenses	309	9	300	241	22	220	5,006	50	4,955
Payments for operation of low-income housing projects ..	99		99	206		206	189		189
Total—Public and Indian Housing	408	9	399	447	22	425	5,195	50	5,144
Government National Mortgage Association:									
Special assistance functions fund									
Emergency mortgage purchase assistance									
Management and liquidating functions fund	13	202	-189	75	232	-158	153	231	-78
Guarantees of mortgage-backed securities	1	33	-33	3	49	-46	6	46	-40
Participation sales fund	-49		-49	-33		-33	-33		-33
Total—Government National Mortgage Association	-35	235	-270	44	281	-236	126	277	-151
Community Planning and Development:									
Public enterprise fund	10	10	(**)	20	21	-1	34	30	4
Community development grants	293		293	635		635	757		757
Urban development action grants	41		41	96		96	72		72
Other	6		6	13		13	6		6
Total—Community Planning and Development	351	10	341	765	21	743	869	30	839
Management and administration	(**)		(**)	58		58	58		58
Other	4		4	10		10	8		8
Total—Department of Housing and Urban Development	2,054	536	1,518	4,043	1,116	2,926	8,803	1,037	7,765

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1985 and Other Periods (In 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
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$29		\$29	\$73		\$73	\$74		\$74
Payments in lieu of taxes	(**)		(**)	(**)		(**)	1		1
Payments to States and counties for general purpose fiscal assistance	10		10	10		10	77		77
Other	7		7	14		14	13		13
Minerals Management Service	57		57	117		117	119		119
Office of Surface Mining Reclamation and Enforcement	29		29	56		56	48		48
Total—Land and minerals management	132		132	271		271	331		331
Water and science:									
Bureau of Reclamation:									
Construction program	139	\$8	131	176	\$13	163	117	\$11	105
Operation and maintenance	17		17	25		25	26		26
Other	19		19	23		23	24		24
Geological Survey	35		35	57		57	62		62
Bureau of Mines	14	2	12	22	4	18	29	4	24
Total—Water and science	223	10	213	304	17	287	257	16	241
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	18		18	70		70	73		73
	78		78	144		144	163		163
Total—Fish and wildlife and parks	96		96	214		214	236		236
Bureau of Indian Affairs:									
Operation of Indian programs	74		74	150		150	181		181
Construction	10		10	20		20	37		37
Indian tribal funds	54		54	38		38	51		51
Other	6	1	5	6	1	5	12	1	11
Total—Bureau of Indian Affairs	144	1	143	214	1	213	281	1	280
Territorial and International Affairs	16		16	31		31	29		29
Departmental offices	29		29	35		35	12		12
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska									
Other		-1	1		-1	1		-1	1
		129	-129		273	-273		310	-310
Intrabudgetary transactions	-3		-3	-7		-7	-2		-2
Total—Department of the Interior	636	138	498	1,063	290	773	1,145	326	819
Department of Justice:									
General administration	-2		-2	14		14	13		13
United States Parole Commission	1		1	1		1	1		1
Legal activities	64		64	122		122	131		131
Interagency law enforcement	(**)		(**)	5		5	1		1
Federal Bureau of Investigation	84		84	181		181	190		190
Drug Enforcement Administration	20		20	44		44	70		70
Immigration and Naturalization Service	44		44	95		95	84		84
Federal Prison System	54	2	51	103	5	98	92	4	88
Office of Justice Programs	12	(**)	12	20	(**)	20	22		22
Other	-5	3	-8	4	8	-4	-3		-3
Total—Department of Justice	272	6	267	589	13	576	599	4	595
Department of Labor:									
Employment and Training Administration:									
Program administration	5		5	9		9	9		9
Training and employment services	239		239	513		513	437		437
Community service employment for older Americans	26		26	49		49	52		52
Federal unemployment benefits and allowances	5		5	14		14	(**)		(**)
State unemployment insurance and employment service operation	15		15	8		8	74		74
Advances to the unemployment trust fund and other funds							330		330
Other	-2		-2	-2		-2	(**)		(**)

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1985 and Other Periods (in millions)—Continued

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
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,003		\$1,003	\$2,077		\$2,077	\$2,263		\$2,263
State administrative expenses	160		160	360		360	334		334
Federal administrative expenses	6		6	14		14	7		7
Veterans employment and training	7		7	15		15			
Interest on refunds of taxes	1		1	2		2	1		1
Repayment of advances from the general fund									
Interest on advances to the Employment Security Administration account									
Railroad-unemployment insurance:									
Railroad unemployment benefits	13		13	29		29	27		27
Administrative expenses	4		4	6		6	5		5
Payment of interest on advances from railroad retirement account							5		5
Total—Unemployment trust fund	1,193		1,193	2,502		2,502	2,642		2,642
Total—Employment and Training Administration	1,482		1,482	3,093		3,093	3,544		3,544
Labor-Management Services	4		4	8		8	8		8
Pension Benefit Guaranty Corporation	18	\$21	-3	35	\$30	5	28	\$28	1
Employment Standards Administration:									
Salaries and expenses	17		17	32		32	26		26
Special benefits	97		97	-346		-346	-433		-433
Black lung disability trust fund	44		44	87		87	101		101
Special workers' compensation expenses	5		5	11		11	12		12
Occupational Safety and Health Administration	18		18	31		31	31		31
Mine Safety and Health Administration	14		14	22		22	22		22
Bureau of Labor Statistics	11		11	20		20	20		20
Departmental management	15		15	20		20	14		14
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions	-24		-24	-71		-71	-366		-366
Total—Department of Labor	1,700	21	1,679	2,942	30	2,912	3,007	28	2,979
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	69		69	203		203	223		223
Acquisition, operation, and maintenance of buildings abroad	21		21	41		41	22		22
Payment to Foreign Service retirement and disability fund				15		15	107		107
Foreign Service retirement and disability fund	20		20	39		39	37		37
Other	4		4	7		7	2		2
Total—Administration of Foreign Affairs	114		114	304		304	390		390
International Organizations and Conferences	181		181	320		320	367		367
International Commissions	2		2	6		6	6		6
Migration and Refugee Assistance	18		18	76		76	68		68
International Narcotics Control	3		3	7		7	9		9
Other	2		2	4		4	6		6
Proprietary receipts from the public		-1	1		-1	1		(**)	(**)
Intrabudgetary transactions	-1		-1	-15		-15	-148		-148
Total—Department of State	319	-1	320	702	-1	703	699	(**)	698
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,347		1,347	2,876		2,876	2,426		2,426
Other	5		5	7	1	6	-3		-3
Other programs	21		21	44		44	77		77
Total—Federal Highway Administration	1,374		1,374	2,928	1	2,927	2,501		2,501
National Highway Traffic Safety Administration:									
Operations and research	7		7	13		13	10		10
Trust fund share of highway safety programs	11		11	20		20	9		9
Other	(**)		(**)	(**)		(**)	(**)		(**)

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1985 and Other Periods (in millions)—Continued

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
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	(**)	(**)	(**)	(**)	\$1	-\$1	\$16	\$15	\$2
Northeast corridor improvement program	\$13		\$13	\$27		27	29		29
Grants to National Railroad Passenger Corporation	48		48	136		136	202		202
Other	10		10	17		17	15		15
Total—Federal Railroad Administration	71	(**)	71	181	1	180	262	15	248
Urban Mass Transportation Administration:									
Formula grants	89		89	169		169	190		190
Discretionary grants	56		56	160		160	44		44
Other	83		83	166		166	280		280
Federal Aviation Administration:									
Operations	272		272	469		469	372		372
Other	9		9	17		17	18	(**)	18
Airport and airway trust fund:									
Grants-in-aid for airports	78		78	151		151	153		153
Facilities and equipment	55		55	89		89	58		58
Research, engineering and development	19		19	50		50	35		35
Operations				(**)		(**)	105		105
Total—Airport and airway trust fund	151		151	290		290	350		350
Total—Federal Aviation Administration	432		432	776		776	740	(**)	740
Coast Guard:									
Operating expenses	142		142	288		288	298		298
Acquisition, construction, and improvements	43		43	84		84	70		70
Retired pay	30		30	55		55	54		54
Other	13	(**)	13	25	1	24	31	1	30
Total—Coast Guard	228	(**)	228	452	1	451	453	1	452
Maritime Administration:									
Public enterprise funds	197	\$8	189	285	48	237	11	22	-11
Ship construction							1		1
Operating-differential subsidies	14		14	43		43	67		67
Other	8		8	13		13	18		18
Other	8	1	7	23	2	21	22	2	20
Proprietary receipts from the public		6	-6		10	-10		11	-11
Intrabudgetary transactions	-1		-1	-2		-2	-2		-2
Total—Department of Transportation	2,575	15	2,560	5,226	63	5,163	4,606	50	4,556
Department of the Treasury:									
Office of the Secretary	-84		-84	-127		-127	-65		-65
Office of Revenue Sharing:									
Salaries and expenses	(**)		(**)	1		1	1		1
General revenue sharing	(**)		(**)	1,126		1,126	1,146		1,146
Federal Law Enforcement Training Center	2		2	(**)		(**)	3		3
Financial Management Service:									
Salaries and expenses	16		16	33		33	39		39
Claims, judgements, and relief acts	26		26	48		48	54		54
Advances to the railroad retirement account									
Payments to Synthetic Fuels Corporation	5		5	7		7	7		7
Other	16		16	40		40	-1		-1
Total—Financial Management Service	62		62	128		128	99		99
Bureau of Alcohol, Tobacco and Firearms	15		15	28		28	28		28
United States Customs Service	43		43	95		95	112		112
Bureau of Engraving and Printing	-8		-8	-15		-15	-9		-9
Bureau of the Mint	5		5	14		14	22		22
Bureau of the Public Debt	24		24	35		35	34		34

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1985 and Other Periods (in millions)—Continued

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
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$8		\$8	\$17		\$17	\$19		\$19
Processing tax returns	100		100	187		187	145		145
Examinations and appeals	116		116	227		227	229		229
Investigation, collection and taxpayer service	80		80	165		165	159		159
Payment where credit exceeds liability for tax	9		9	9		9	9		9
Refunding internal revenue collections, interest	122		122	309		309	241		241
Internal revenue collections for Puerto Rico	20		20	47		47	70		70
Other	1	(**)	(**)	1	(**)	1	(**)	(**)	(**)
Total—Internal Revenue Service	455	(**)	455	962	(**)	962	872	(**)	872
United States Secret Service	21		21	47		47	59		59
Comptroller of the Currency	23	\$11	12	37	\$12	25	26	\$3	24
Interest on the public debt:									
Public issues (accrual basis)	12,981		12,981	25,612		25,612	23,917		23,917
Special issues (cash basis)	1,765		1,765	544		544	2,098		2,098
Total—Interest on the public debt	14,746		14,746	26,157		26,157	26,014		26,014
Proprietary receipts from the public		161	-161		491	-491		647	-647
Receipts from off-budget Federal entities		786	-786		1,513	-1,513		2,209	-2,209
Intrabudgetary transactions		-449	-449		-1,091	-1,091		-1,234	-1,234
Total—Department of the Treasury	14,856	959	13,897	27,397	2,016	25,381	27,110	2,859	24,251
Environmental Protection Agency:									
Salaries and expenses	54		54	105		105	96		96
Research and development	14		14	29		29	26		26
Abatement, control, and compliance	28		28	60		60	59		59
Construction grants	270		270	637		637	572		572
Hazardous substance response trust fund	43		43	81		81	47		47
Other	(**)	(**)	(**)	(**)	(**)	(**)	43	(**)	43
Proprietary receipts from the public		7	-7		7	-7		1	-1
Intrabudgetary transactions							-44		-44
Total—Environmental Protection Agency	408	7	401	913	7	905	800	1	799
General Services Administration:									
Real property activities	160		160	-32		-32	-172		-172
Personal property activities	-120		-120	-80		-80	-28		-28
Office of Information Resources Management	11		11	6		6	-20		-20
Federal property resources activities	-36		-36	-28		-28	-36		-36
General activities	10		10	24		24	21	(**)	21
Proprietary receipts from the public		1	-1		3	-3		13	-13
Other	(**)	-18	18	(**)	4	-4		-60	60
Total—General Services Administration	24	-17	41	-110	8	-118	-235	-47	-188
National Aeronautics and Space Administration:									
Research and development	209		209	474		474	358		358
Space flight, control, and data communications	263		263	775		775	841		841
Construction of facilities	17		17	30		30	27		27
Research and program management	113		113	213		213	206		206
Other									
Total—National Aeronautics and Space Administration	603		603	1,491		1,491	1,432		1,432
Office of Personnel Management:									
Salaries and expenses	14		14	26		26	23		23
Government payment for annuitants, employees health benefits	128		128	255		255	242		242
Payment to civil service retirement and disability fund	(**)		(**)	(**)		(**)	(**)		(**)
Civil service retirement and disability fund	1,965		1,965	3,939		3,939	3,714		3,714
Employees health benefits fund	593	636	-43	1,110	1,183	-73	1,041	1,163	-122
Employees life insurance fund	79	263	-183	143	339	-196	144	311	-166
Retired employees health benefits fund	1	1	(**)	2	2	(**)	3	3	(**)
Other	-22		-22	-19		-19	-3		-3
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)		(**)	(**)		(**)	-2		-2
Other	-3		-3	-5		-5	-6		-6
Total—Office of Personnel Management	2,755	900	1,855	5,450	1,524	3,926	5,156	1,476	3,680

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1985 and Other Periods (in millions)—Continued

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
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$67	\$72	-\$5	\$150	\$152	-\$1	\$149	\$111	\$38
Disaster loan fund	19	61	-41	215	113	102	229	112	117
Other	-1	1	-2	6	3	3	5	3	2
Salaries and expenses	24		24	48		48	46		46
Other				(**)		(**)		(**)	(**)
Total—Small Business Administration	109	134	-24	420	268	151	430	227	203
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	157	121	36	315	325	-10	253	223	30
Direct loan revolving fund	3	4	-1	5	10	-5	6	11	-5
Other	34	31	3	73	61	12	64	64	(**)
Compensation and pensions	2,306		2,306	3,480		3,480	3,423		3,423
Readjustment benefits	158		158	219		219	264		264
Medical care	660		660	1,358		1,358	1,385		1,385
Medical and prosthetic research	14		14	30		30	58		58
General operating expenses	57		57	198		198	123		123
Construction projects	46		46	95		95	88		88
Post-Vietnam era veterans education account	30		30	46		46	35		35
Insurance funds:									
National service life	69		69	157		157	142		142
United States government life	3		3	8		8	7		7
Veterans special life	4	4	(**)	9	9	1	9	9	(**)
Other	2		2	15		15	27		27
Proprietary receipts from the public:									
National service life		32	-32		71	-71		67	-67
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other		25	-25		48	-48		30	-30
Intrabudgetary transactions	-31		-31	-62		-62	-38		-38
Total—Veterans Administration	3,514	218	3,296	5,946	524	5,422	5,847	404	5,443
Independent agencies:									
Action	27		27	39		39	20		20
Board for International Broadcasting	7		7	7		7	20		20
Consumer Product Safety Commission	2		2	6		6	6		6
Corporation for Public Broadcasting				160		160	153		153
District of Columbia:									
Federal payment				491		491	490		490
Loans and repayable advances					35	-35		34	-34
Equal Employment Opportunity Commission	11		11	24		24	24		24
Export-Import Bank of the United States	102	203	-101	386	456	-70	513	762	-251
Federal Communications Commission	6		6	14		14	17		17
Federal Deposit Insurance Corporation	199	371	-172	1,193	576	617	677	579	98
Federal Emergency Management Agency:									
Public enterprise funds	40	18	22	74	45	29	54	52	1
Salaries and expenses	10		10	18		18	23		23
Emergency management and planning assistance	22		22	50		50	65		65
Emergency food distribution and shelter program	(**)		(**)	20		20	35		35
Other									
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	4	4	1	7	6	1	15	14	1
Federal Savings and Loan Insurance Corp. fund	60	117	-57	108	453	-345	376	191	185
Other									
Federal Trade Commission	4		4	10		10	11		11
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority							(**)		(**)
Other	1	(**)	1	1	(**)	1	1	(**)	1
Interstate Commerce Commission	5		5	8		8	9		9
Legal Services Corporation	1		1	28		28	24		24
Merit Systems Protection Board	2		2	3		3	2		2
National Archives and Record Administration	5		5	17		17	14		14
National Credit Union Administration:									
Central liquidity facility	12	12	(**)	29	32	-3	256	235	22
Other	23	9	14	22	19	2	17	3	14

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1985 and Other Periods (in millions)—Continued

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
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$12		\$12	\$33		\$33	\$26		\$26
National Endowment for the Humanities	10		10	21		21	26		26
Institute of Museum Services	5		5	5		5	5		5
National Labor Relations Board	10		10	22		22	23		23
National Science Foundation	120		120	220		220	197		197
National Transportation Safety Board	2		2	3		3	3		3
Nuclear Regulatory Commission	32		32	66		66	81		81
Panama Canal Commission	35	\$35	(**)	65	\$72	-7	60	\$67	-7
Postal Service (payment to the Postal Service fund)				196		196	409		409
Railroad Retirement Board:									
Federal windfall subsidy	33		33	66		66	68		68
Payment to railroad unemployment insurance trust fund	25		25	25		25			
Milwaukee railroad restructuring, administration	-2		-2	-1		-1	1		1
Railroad retirement accounts:									
Social security equivalent benefit account	309		309	619		619	598		598
Benefits payments and claims	177		177	357		357	356		356
Advances to the railroad retirement account from the FOASI trust fund									
Advances to the railroad retirement account from the FDI trust fund	-8		-8	-8		-8	(**)		(**)
Disbursements for the payment of FOASI benefits	56		56	112		112	(**)		(**)
Disbursements for the payment of FDI benefits	4		4	8		8	(**)		(**)
Administrative expenses	3		3	7		7	7		7
Interest on refunds of taxes	(**)		(**)	(**)		(**)	3		3
Other									
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds	-25		-25	-25		-25	-15		-15
Interest on advances to railroad unemployment insurance account							-5		-5
Total—Railroad Retirement Board	573		573	1,160		1,160	1,011		1,011
Securities and Exchange Commission	10		10	17		17	18		18
Smithsonian Institution	17		17	38		38	29		29
Tennessee Valley Authority	480	326	154	977	732	245	1,082	739	343
United States Information Agency	59		59	123	(**)	123	95	(**)	95
United States Railway Association	(**)		(**)	1		1	(**)		(**)
Other independent agencies	42	2	39	81	5	76	159	2	156
Total—Independent agencies	1,948	1,097	851	5,742	2,433	3,309	6,046	2,681	3,366
Undistributed offsetting receipts:									
Other interest					(**)	(**)		(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
 United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	(**)		(**)	(**)		(**)
Department of Defense—Military:									
Education Benefits fund	-10		-10	-29		-29			
Department of Defense—Civil:									
Military retirement fund	-1,541		-1,541	-2,968		-2,968	-2,621		-2,621
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-199		-199	-398		-398	-348		-348
Federal disability insurance trust fund	-19		-19	-38		-38	-33		-33
Federal hospital insurance trust fund	-117		-117	-234		-234	-218		-218
Department of State:									
Foreign Service retirement and disability fund	-3		-3	-7		-7	-6		-6
Office of Personnel Management:									
Civil Service retirement and disability fund	-151		-151	-448		-448	-675		-675
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-133		-133	-222		-222	-177		-177
Subtotal	-2,172		-2,172	-4,344		-4,344	-4,078		-4,078

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1985 and Other Periods (In millions)—Continued

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
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	- \$2		- \$2	- \$2		- \$2	- \$1		- \$1
Department of Defense—Civil:									
Education benefits fund	- 2		- 2	1		1			
Military retirement fund	- 303		- 303	1,455		1,455	- 106		- 106
Soldiers' and Airmen's Home permanent fund									
Corps of Engineers				- 6		- 6	- 6		- 6
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund ...	- 449		- 449	- 606		- 606	- 285		- 285
Federal disability insurance trust fund	- 44		- 44	- 70		- 70	- 37		- 37
Federal hospital insurance trust fund	- 14		- 14	- 20		- 20	- 46		- 46
Federal supplementary medical insurance trust fund ..	- 23		- 23	- 59		- 59	- 28		- 28
Department of Labor:									
Unemployment trust fund	- 14		- 14	- 2		- 2	- 89		- 89
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	- 1		- 1	(**)		(**)
Department of Transportation:									
Airport and airway trust fund	- 1		- 1	- 1		- 1	- 15		- 15
Highway trust fund	- 22		- 22	- 30		- 30	- 66		- 66
Environmental Protection Agency:									
Post-closure liability trust fund				- 1		- 1	- 1		- 1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	- 198		- 198	- 247		- 247	- 20		- 20
Veterans Administration:									
United States government life insurance fund	(**)		(**)	(**)		(**)	(**)		(**)
National service life insurance fund	- 1		- 1	- 3		- 3	- 3		- 3
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	- 32		- 32	- 54		- 54	- 7		- 7
Other	- 2		- 2	- 3		- 3	- 9		- 9
Subtotal	- 1,106		- 1,106	352		352	- 721		- 721
Unrealized Discount on trust fund investments	- 3		- 3	- 4		- 4			
Rents and royalties on the Outer Continental Shelf lands ..		- \$26	26		\$266	- 266		\$1,550	- 1,550
Total—Undistributed offsetting receipts	- 3,281	- 26	- 3,255	- 3,997	266	- 4,263	- 4,799	1,550	- 6,350
Total—Budget outlays	91,628	6,865	84,763	184,855	15,018	169,837	179,537	18,559	2160,978
Off-budget Federal entities:									
Federal Financing Bank	1,595	1,273	322	3,030	2,794	236	5,121	5,227	- 106
Petroleum acquisition and transportation, strategic petroleum reserve	17		17	130		130	231		231
Postal Service	2,359	2,865	³ - 506	5,203	5,825	- 621	4,795	5,262	- 467
Rural electrification and telephone revolving fund	43	85	- 42	104	161	- 57	186	159	27
Rural Telephone Bank	6	12	- 6	10	19	- 9	10	22	- 12
Synthetic Fuels Corporation fund	5	5		7	7		7	7	
U.S. Railway Association									
Total—Off-budget Federal entities	4,025	4,241	- 215	8,485	8,806	- 321	10,348	10,676	- 328
Total—Outlays	95,654	11,106	84,548	193,340	23,824	169,516	189,885	29,236	160,650

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$4,550	\$6,082
Receipts from off-budget Federal entities	1,513	2,209
Intrabudgetary transactions	18,717	24,432
Total receipts offset against outlays	24,780	32,723

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

²Includes an adjustment to prior reporting.

³The Postal Service figure represents reporting for the full calendar month of November and is partially estimated. This estimate includes \$24 million for postal money orders issued between November 23 and 30, and is derived from the Postal Service consolidated reporting system.

... No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, November 1985 and Other Periods (In millions)

Assets and Liabilities Directly Related to Budget and 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	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$62,890	\$62,889	\$58,775	\$1,823,103	\$1,823,102	\$1,885,992
Federal Financing Bank	5,447	14,194	.....	(**)	8,747	14,194
Total public debt securities	68,337	77,083	58,775	1,823,103	1,831,849	1,900,186
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)						
Total federal securities	-6	-10	-12	4,366	4,362	4,356
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	22,469	19,820	18,655	317,612	314,963	337,432
Total borrowing from the public	45,863	57,253	40,107	1,509,857	1,521,247	1,567,110
Accrued interest payable to the public	-7,288	-2,726	-8,658	26,709	31,271	23,983
Allocations of special drawing rights	106	166	-47	5,191	5,251	5,356
Deposit funds	316	-214	34	14,385	13,855	14,171
Miscellaneous liability accounts (includes checks outstanding etc.)	1,851	-171	-1,160	11,639	9,617	11,468
Total liability accounts	40,847	54,308	30,275	1,567,780	1,581,241	1,622,088
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	765	-1,880	-6,298	4,174	1,528	2,294
Tax and loan note accounts	7,463	-5,129	-18,563	12,886	294	7,757
Balance	8,228	-7,009	-24,860	17,060	1,823	10,051
Special drawing rights:						
Total holdings	327	406	139	6,847	6,926	7,253
SDR certificates issued to Federal Reserve Banks .....	.....	-100	.....	-4,618	-4,718	-4,718
Balance	327	306	139	2,229	2,208	2,535
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	386	605	-173	-717	-497	-111
Letter of credit issued to IMF	-89	-72	210	-7,946	-7,929	-8,018
Dollar deposits with the IMF	-8	1	-2	-51	-43	-50
Receivable/payable (-) for interim maintenance of value adjustments	-175	-273	72	-543	-642	-817
Balance	115	261	108	10,442	10,588	10,703
Loans to International Monetary Fund	-5	7	-35	1,236	1,248	1,243
Other cash and monetary assets	7	1,142	2,314	8,872	10,007	10,014
Total cash and monetary assets	8,671	-5,293	-22,334	39,839	25,875	34,546
Miscellaneous asset accounts	-1,167	-786	-4,208	15,365	15,747	14,579
Total asset accounts	7,504	-6,078	-26,542	55,204	41,622	49,126
Excess of liabilities (+) or assets (-)	+33,343	+60,386	+56,817	+1,512,576	+1,539,619	+1,572,962
Transactions not applied to current year's surplus or deficit (See Schedule A for details)						
	43	86	89	.....	44	86
Total budget and off-budget financing						
[Financing of deficit (+) or disposition of surplus (-)]	+33,386	+60,472	+56,906	+1,512,576	+1,539,663	+1,573,049

¹Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received; and withdrawals are reflected as processed.

.....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, November 1985 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,539,619	\$1,512,576	\$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,539,619	1,512,576	1,301,228
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	33,601	60,794	57,234
Changes in composition of unified budget			
Budget surplus (-) or deficit (Table 3)	33,601	60,794	57,234
Off-budget surplus (-) or deficit (Table 3)	-215	-321	-328
Total budget surplus (-) or deficit (Table 3)	33,386	60,472	56,906
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-43	-86	-89
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	-43	-86	-89
Excess of liabilities close of period	1,572,962	1,572,962	1,358,045

See footnotes on page 3.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, November 1985 and Other Periods (in millions)

Classification	Net Transactions (-) denotes net reduction of liability 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	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	(**)	-\$1	-\$3	\$9	\$8	\$8
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-\$4	-7	-8	82	79	75
Department of Housing and Urban Development:						
Federal Housing Administration	-1	-2	-2	117	116	115
Department of the Interior:						
Bureau of Land Management		(**)	(**)	17	17	17
Department of Transportation:						
Coast Guard:						
Family housing mortgages			(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	(**)	(**)	(**)	1	1	1
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority				1,725	1,725	1,725
Total agency securities	-6	-10	-12	4,366	4,362	4,356

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, November 1985 and Other Periods (in 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	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$4,357	-\$2,281	-\$6,540	\$23,811	\$17,173	\$21,530
Commerce, Fishing Vessels, NOAA						
Export-Import Bank of United States						
Federal Emergency Management Agency:						
National Insurance Development Fund	1	1	1	69	69	70
Federal Financing Bank	-4,867	-13,562	856	153,075	144,380	139,513
Federal Housing Administration:						
General insurance				1,530	1,530	1,530
Special risk insurance				1,909	1,909	1,909
General Services Administration:						
Pennsylvania Avenue Development Corporation				58	58	58
Rural Communication Development Fund		2	2	23	25	25
Rural Electrification Administration		62	94	7,865	7,927	7,927
Rural Telephone Bank				759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	75	-1,625	-1,795	3,786	2,086	2,161
Agricultural credit insurance fund		-815	-521	6,220	5,405	5,405
Rural development insurance fund		-210		1,726	1,516	1,516
Federal Crop Ins. Corp				113	113	113
Secretary of Education:						
College housing loans				1,170	1,170	1,170
Secretary of Energy:						
Alternative Fuel Production, DOE				2,625	2,625	2,625
Bonneville Power Administration				1,340	1,340	1,340
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped		250	225	4,801	5,051	5,051
Low-Rent Public housing		96	4,832	14,727	14,823	14,823
Urban renewal fund						
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account				1,335	1,335	1,335
Railroad retirement social security equivalent fund	165	333	301	1,717	1,885	2,050
Secretary of Transportation:						
Aircraft purchase loan guarantee program				13	13	13
Federal ship revolving fund	175	245		130	200	375
Rail Passenger Service Act						
Railroad revitalization and improvement						
Rail service assistance						
Regional Rail Reorganization						
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury						
Financed through Issues of Public Debt Securities	-94	-17,504	-2,545	230,954	213,544	213,450
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States				15,410	15,410	15,410
National Credit Union Administration		-3	-5	222	219	219
Postal Service				1,690	1,690	1,690
Tennessee Valley Authority	136	49	290	14,561	14,474	14,610
U.S. Railway Association				74	74	74
Total borrowing from the Federal Financing Bank	136	46	285	31,957	31,867	32,003

Note: Includes only amounts loaned to Federal Agencies in lieu of Agency Debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal Agencies. 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.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, November 1985 and Other Periods (In 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	
Federal funds:						
Department of Agriculture				\$6	\$6	\$6
Department of Commerce	\$10	\$15	\$72	108	113	123
Department of Energy	17	58		1,366	1,408	1,424
Department of Health and Human Services	-1	-1	1	9	9	8
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	109	235	153	3,783	3,910	4,019
Agency securities			-1	135	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities						
Special assistance function fund:						
Public debt securities						
Agency securities						
Management and liquidating functions fund:						
Public debt securities	187	59	217	766	638	824
Agency securities	-2	-4	(**)	85	83	81
Guarantees of mortgage-backed securities:						
Public debt securities	33	45	36	1,015	1,028	1,060
Agency securities			4	3	3	3
Participation sales fund:						
Public debt securities	53	40	81	2,088	2,075	2,128
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities						
Other			(**)			
Department of the Interior	61	61	202	7,422	7,422	7,483
Department of Labor	3	-5	-1	303	295	298
Department of Transportation	2	4	10	129	131	133
Department of the Treasury	421	-1,650	-276	2,080	9	431
Veterans Administration:						
Veterans reopened insurance fund	-5	-9	-3	635	631	626
Independent agencies:						
Export-Import Bank of the United States	111	104	252	73	65	177
Federal Emergency Management Agency:						
National insurance development fund	-15	-29	30	150	136	121
Federal Savings and Loan Insurance Corporation:						
Public debt securities	59	345	-184	5,758	6,044	6,103
Agency securities				67	67	67
National Credit Union Administration	-14	(**)	-14	1,131	1,145	1,131
Tennessee Valley Authority:						
Agency securities						
Other	1	24	42	1,134	1,157	1,158
Total public debt securities	1,032	-704	618	27,956	26,219	27,252
Total agency securities	-2	-4	2	302	300	298
Total Federal funds	1,030	-709	620	28,258	26,520	27,550
Trust funds:						
Legislative Branch:						
United States Tax Court		(**)	(**)	2	2	2
Library of Congress	2	2	(**)	1	1	3
The Judiciary:						
Judicial survivors annuity fund	2	2	2	102	102	104
Funds Appropriated to the President		(**)	(**)	1	1	1
Department of Agriculture		(**)	-26	4	4	4
Department of Commerce		(**)	(**)	(**)		
Department of Defense—Military	(**)	1	1	10	10	10
Department of Defense—Civil	2,413	9,095	9,854	11,635	18,316	20,729
Other	19	35	14	250	265	285
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	12,882	924	-861	30,968	19,010	31,892
Agency securities						
Federal disability insurance trust fund	1,153	-213	-530	5,704	4,338	5,490
Federal hospital insurance trust fund:						
Public debt securities	-159	-733	-1,701	20,721	20,147	19,988
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	916	-255	-342	10,736	9,566	10,482
Other	3	3	(**)	31	31	33

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, November 1985 and Other Periods (in millions)—Continued

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	
Trust funds:—Continued						
Department of the Interior	-9	-19	-8	195	186	177
Department of Labor:						
Unemployment trust fund	897	714	763	17,009	16,826	17,723
Other	-3	-5	-10	24	23	19
Department of State:						
Foreign service retirement and disability fund	-16	-4	125	2,462	2,475	2,458
Other				(**)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	-2	235	117	7,410	7,647	7,645
Highway trust fund	-268	-174	726	11,942	12,036	11,768
Other	(**)			(**)	(**)	(**)
Department of the Treasury	10	3	30	265	259	269
Environmental Protection Agency	-43	-43	55	701	701	658
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	3,890	11,324	9,725	127,278	134,711	138,602
Agency securities				175	175	175
Employees health benefits fund	39	73	127	1,174	1,208	1,247
Employees life insurance fund	184	198	167	6,640	6,653	6,837
Retired employees health benefits fund		(**)	(**)	4	4	4
Veterans Administration:						
Government life insurance fund	-4	-7	-7	269	266	262
National service life insurance:						
Public debt securities	-35	-69	-76	9,296	9,262	9,227
Agency securities				135	135	135
Veterans special life insurance fund	(**)	(**)	(**)	942	942	942
General Post Fund National Homes		1	7	17	18	18
Independent agencies:						
Federal Deposit Insurance Corporation	150	-618	-98	16,130	15,361	15,512
Harry S. Truman Memorial Scholarship Trust Fund	1	1	1	47	47	48
Japan-United States Friendship Commission		-3		18	15	15
Railroad Retirement Board	-48	18	-14	4,232	4,298	4,250
Other	2	1	1	6	5	7
Total public debt securities	21,974	20,486	18,041	286,226	284,738	306,712
Total agency securities				765	765	765
Total trust funds	21,974	20,486	18,041	286,991	285,503	307,477
Off-budget Federal entities:						
Federal Financing Bank						
Postal Service	-535	43	-6	2,362	2,940	2,405
Rural electrification and telephone revolving fund				1	1	1
Total public debt securities	-535	43	-6	2,363	2,941	2,406
Total off-budget Federal entities	-535	43	-6	2,363	2,941	2,406
Grand total	22,469	19,820	18,655	317,612	314,963	337,432

....No transactions

(**)Less than \$500,000

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1985 (in millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$29,730	\$23,399											\$53,129	\$50,416
Corporation income taxes	1,181	1,390											2,571	2,058
Social insurance taxes and contributions:														
Employment taxes and contributions	18,708	17,478											36,187	34,171
Unemployment insurance	1,340	2,241											3,582	3,669
Other retirement contributions	382	432											814	792
Excise taxes	2,958	3,211											6,169	6,415
Estate and gift taxes	574	564											1,138	1,077
Customs duties	1,106	1,028											2,134	2,138
Miscellaneous receipts	1,902	1,419											3,321	3,007
Total—budget receipts this year ..	57,881	51,163											109,043	.....
<i>Total—budget receipts prior year</i>	<i>52,251</i>	<i>51,493</i>											<i>.....</i>	<i>103,744</i>
Outlays														
Legislative Branch	140	129											269	264
The Judiciary	98	74											172	145
Executive Office of the President ..	11	8											19	20
Funds Appropriated to the President:														
International security assistance ..	1,517	354											1,871	1,931
International development assistance	297	230											527	588
Other	36	-2											34	402
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462											7,238	3,559
Other	2,592	1,654											4,245	5,211
Department of Commerce	163	223											386	340
Department of Defense:														
Military:														
Department of the Army	5,643	5,578											11,221	9,798
Department of the Navy	7,301	7,096											14,397	13,266
Department of the Air Force	7,294	7,451											14,745	13,439
Defense agencies	1,046	1,263											2,309	2,452
Total Military	21,284	21,388											42,672	38,956
Civil	1,721	1,728											3,449	2,953
Department of Education	1,501	1,901											3,402	3,124
Department of Energy	910	934											1,844	1,745
Department of Health and Human Services:														
Human Development Services	482	438											920	949
Health Care Financing Administration:														
Grants to States for Medicaid ..	2,189	1,938											4,127	3,698
Federal hospital ins. trust fund ..	4,340	3,892											8,231	8,679
Federal supp. med. ins. trust fund	2,245	2,146											4,391	3,723
Other	1,528	1,518											3,046	2,971
Social Security Administration:														
Assistant Payments Program	881	749											1,630	1,525
Federal old-age and survivors ins. trust fund	14,224	14,280											28,504	26,675
Federal disability ins. trust fund	1,625	1,597											3,222	3,065
Other	1,078	1,993											3,071	3,648
Other	-1,313	-1,377											-2,690	-3,243

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1985 (in millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$1,408	\$1,518											\$2,926	\$7,765
Department of the Interior	275	498											773	819
Department of Justice	309	267											576	595
Department of Labor:														
Unemployment trust fund	1,309	1,193											2,502	2,642
Other	-76	486											410	337
Department of State	383	320											703	698
Department of Transportation:														
Highway trust fund	1,530	1,352											2,882	2,423
Other	1,072	1,208											2,280	2,133
Department of the Treasury:														
Interest on the public debt	11,411	14,746											26,157	26,014
General revenue sharing	1,126	.....											1,126	1,146
Other	-1,054	-848											-1,902	-2,909
Environmental Protection Agency ..	504	401											905	799
General Services Administration	-159	41											-118	-188
National Aeronautics and Space Administration	889	603											1,491	1,432
Office of Personnel Management	2,071	1,855											3,926	3,680
Small Business Administration	176	-24											151	203
Veterans Administration:														
Compensation and pensions	1,174	2,306											3,480	3,423
National service life	49	37											86	75
Government service life	4	3											8	7
Other	899	949											1,848	1,938
Independent agencies:														
Postal Service	196	.....											196	409
Tennessee Valley Authority	91	154											245	343
Other independent agencies	2,171	697											2,868	2,614
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,172	-2,172											-4,344	-4,078
Interest received by trust funds ..	1,458	-1,106											352	-721
Rents and royalties on Outer Continental Shelf lands	-293	26											-266	-1,550
Other	-1	-3											-4	.....
Totals this year:														
Budget outlays	85,074	84,763											169,837	.....
Budget surplus (+) or deficit (-)	-27,192	-33,600											-60,793	.....
Off-budget surplus (+) or deficit (-)	+106	+215											+321	.....
Total surplus (+) or deficit (-) ...	-27,087	-33,386											-60,472	.....
Totals prior year:														
Budget outlays	81,028	79,950											.....	160,978
Budget surplus (+) or deficit (-)	-28,777	-28,456											.....	-57,234
Off-budget surplus (+) or deficit (-) ..	+768	-440											.....	+328
Total surplus (+) or deficit (-)	-28,009	-28,896											.....	-56,906

¹ Includes purchase of trust fund securities at a premium.

.....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Effects of Federal Trust Fund Transactions on Budget Results, and Securities Held as Investments, November 1985 and Other Periods (in millions)

Classification	Current 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	
Trust receipts, outlays, and investments held:									
Airport and airway	\$260	\$151	\$109	\$529	\$290	\$240	\$7,410	\$7,647	\$7,645
Black lung disability	52	44	8	83	86	-4			
FDIC		-172	172		617	-617	16,130	15,361	15,512
Federal disability insurance	1,327	1,513	-186	2,646	3,070	-424	5,704	4,338	5,490
Federal employees life and health		-227	227		-269	269	7,819	7,866	8,089
Federal employees retirement	434	1,494	-1,060	819	3,029	-2,210	130,016	137,463	141,339
Federal hospital insurance	3,645	3,666	-20	7,113	7,783	-670	21,176	20,602	20,443
Federal old-age and survivors insurance	12,231	13,650	-1,419	25,795	27,506	-1,711	30,968	19,010	31,892
Federal supplementary medical insurance		125	-125		343	-343	10,736	9,566	10,482
Revenue sharing		(**)	(**)		1,126	-1,126			
Highways	1,046	1,330	-284	1,823	2,853	-1,030	11,942	12,036	11,768
Military advances		138	-138		251	-251			
Railroad retirement	276	484	-209	648	1,016	-368	4,232	4,298	4,250
Military retirement		-383	383		-9,093	9,093	11,635	18,316	20,729
Unemployment	2,241	1,148	1,093	3,582	2,414	1,168	17,009	16,826	17,723
Veterans life insurance		39	-39		91	-91	10,642	10,605	10,566
All other trust	37	-33	70	51	24	27	1,573	1,569	1,549
Trust fund receipts and outlays on the basis of Table 3 and investments held from Table 4-D	21,549	22,968	-1,420	43,088	41,137	1,951	286,991	285,503	307,477
Interfund receipts offset against trust fund outlays	4,878	4,878		17,710	17,710				
Total trust fund receipts and outlays ...	26,427	27,846	-1,420	60,798	58,847	1,951			
Federal fund receipts and outlays on the basis of Table 3	29,614	61,795	-32,181	65,956	128,700	-62,745			
Interfund receipts offset against Federal fund outlays	19	19		56	56				
Total Federal fund receipts and outlays .	29,633	61,814	-32,181	66,012	128,756	-62,745			
Total interfund receipts and outlays	-4,897	-4,897		-17,766	-17,766				
Net budget receipts and outlays	51,163	84,763	-33,601	109,043	169,837	-60,794			

....No transactions.
(**)Less than \$500,000.

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 receipt 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.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, November 1985 and Other Periods (In millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$23,399	\$53,129	\$50,416
Corporation income taxes	1,390	2,571	2,058
Social insurance taxes and contributions:			
Employment taxes and contributions	17,478	36,187	34,171
Unemployment insurance	2,241	3,582	3,669
Other retirement contributions	432	814	792
Excise taxes	3,211	6,169	6,415
Estate and gift taxes	564	1,138	1,077
Customs	1,028	2,134	2,138
Miscellaneous	1,419	3,321	3,007
Total	51,163	109,043	103,744
NET OUTLAYS			
National defense	21,971	43,912	40,278
International affairs	831	3,218	3,418
General science, space, and technology	697	1,726	1,630
Energy	480	864	890
Natural resources and environment	1,088	2,451	2,350
Agriculture	4,307	7,355	4,451
Commerce and housing credit	-194	759	1,116
Transportation	2,667	5,270	4,677
Community and regional development	661	1,559	2,008
Education, training, employment and social services	2,776	5,357	5,030
Health	2,780	5,905	5,405
Social security and medicare	21,326	43,169	41,089
Income security	10,791	20,131	23,748
Veterans benefits and services	3,302	5,434	5,450
Administration of justice	441	979	999
General government	600	865	701
General purpose fiscal assistance	74	1,741	1,854
Net Interest	12,312	23,752	21,512
Undistributed offsetting receipts	-2,146	-4,611	-5,628
Total	84,763	169,837	160,978

¹Includes an adjustment to prior reporting.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

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 fund 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 by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law,

refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

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:

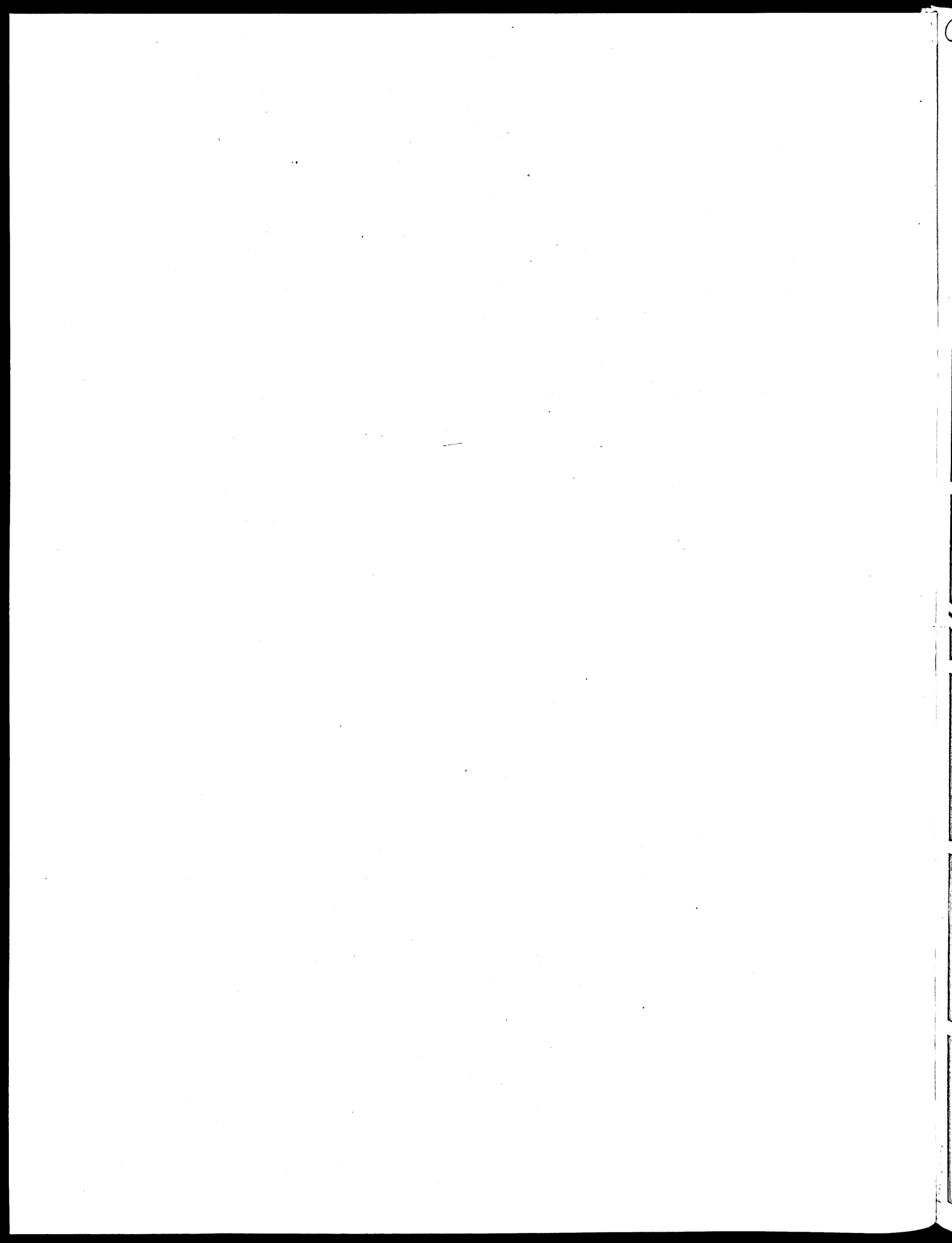
1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of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

5. Other Sources of Information About Federal Government Financial Activities

- *Guide to the Monthly Treasury Statement*, May 1983 (Available from the Financial Management Service, U.S. Department of Treasury, Washington, D.C. 20226). This publication describes and explains each element within the *MTS*, including how data are prepared, a brief history of the publication, and other information.
- *Federal Financial Transactions* (Available from GPO, Washington, D.C. 20402). This publication provides a detailed description of the Department of the Treasury's financial operations.
- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). 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 from GPO, Washington, D.C. 20402, on a subscription basis only). *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). This publication provides detailed information concerning the public debt.
- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.
- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:
 - The Budget of the United States Government, FY 19__*
 - Appendix, The Budget of the United States Government, FY 19__*
 - The United States Budget in Brief, FY 19__*
 - Special Analyses*
 - Historical Tables*
- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

**The release date of the December 1985
Statement is scheduled for January 23, 1986.**

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402, (202)783-3238. The subscription price:
\$27 per year (domestic), \$33.75 per year (foreign).
No single copies are sold.



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J U 3 1 For Fiscal Year 1986,
Through December 31, 1985,
and Other Periods

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DEPARTMENT OF THE TREASURY

Monthly Treasury Statement of Receipts and Outlays of the United States Government

Department of the Treasury
Financial Management Service

Summary - page 2	Receipts - page 6	Outlays - page 7	Deficit Financing - page 20	
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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th 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; outlays

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 *U.S. Government Annual Report* 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 1985 and 1986, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/Surplus (-)
FY 1985			
October	\$52,251	¹ \$81,028	\$28,777
November	51,494	179,950	28,456
December	62,404	¹ 177,587	15,183
January	70,454	76,838	6,384
February	54,021	74,851	20,830
March	49,606	78,067	28,461
April	94,593	82,228	-12,365
May	39,794	80,245	40,450
June	72,151	71,506	-645
July	² 57,970	² 78,012	20,042
August	55,776	83,621	27,845
September	73,808	73,191	-617
Year-to-Date	\$733,996	\$936,809	\$202,813
FY 1986			
October	\$57,881	\$85,074	\$27,193
November	51,163	84,763	33,601
December	68,193	84,079	15,886
Year-to-date	\$177,237	\$253,916	\$76,679

¹Includes an adjustment to prior reporting.

²Does not include a prior period adjustment of \$326 million. However, the current fiscal year to date figure does include the adjustment.

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

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, December 1985 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1986 ¹	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987) ²
Total budget and off-budget results:					
Budget receipts	\$68,193	\$177,236	\$779,850	\$166,148	
Budget outlays	84,079	253,916	955,293	³ 238,565	
Budget surplus (+) or deficit (-)	-15,886	-76,679	-175,444	-72,417	
Off-budget surplus (+) or deficit (-)	+1,230	+1,551	-2,384	+944	
Total surplus (+) or deficit (-)	-14,656	-75,129	-177,828	-71,473	
Means of financing:					
By Borrowing from the public	33,261	90,514	179,507	64,162	
By Reduction of Cash and Monetary assets, increase (-)	-21,020	-15,728	.....	11,843	
By Other means	2,415	342	-1,679	-4,532	
Total budget and off-budget financing	14,656	75,129	177,828	71,473	

¹Based on the Mid-Session review of the FY 1985 budget released by the Office of Management and Budget on August 30, 1985.

²Budget estimates for FY 1987 are not currently available.

³Includes an adjustment to prior reporting.

... No transactions

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

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal years 1985 and 1986

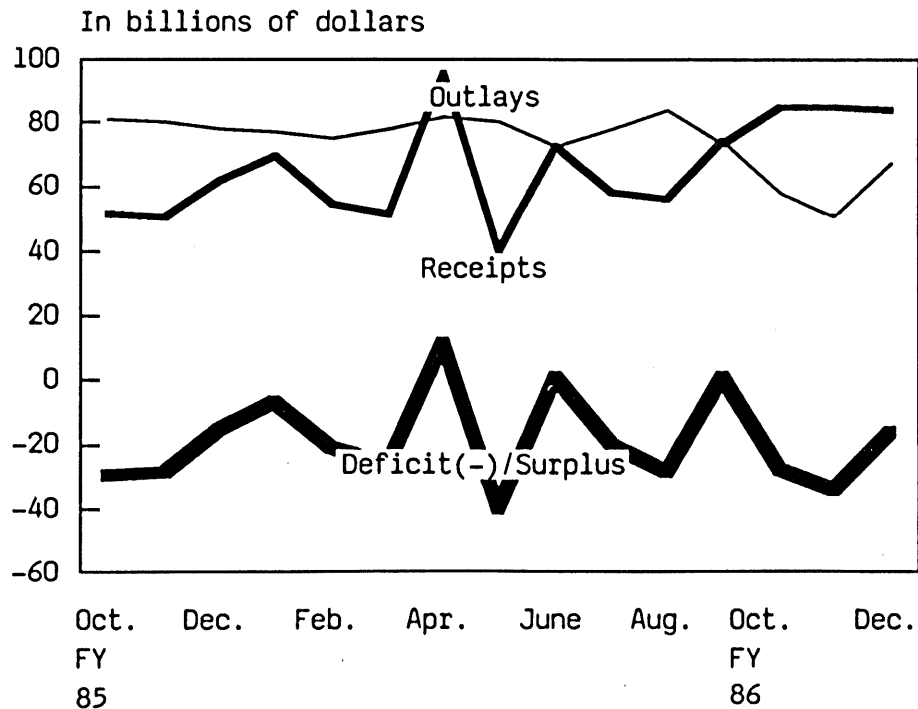


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

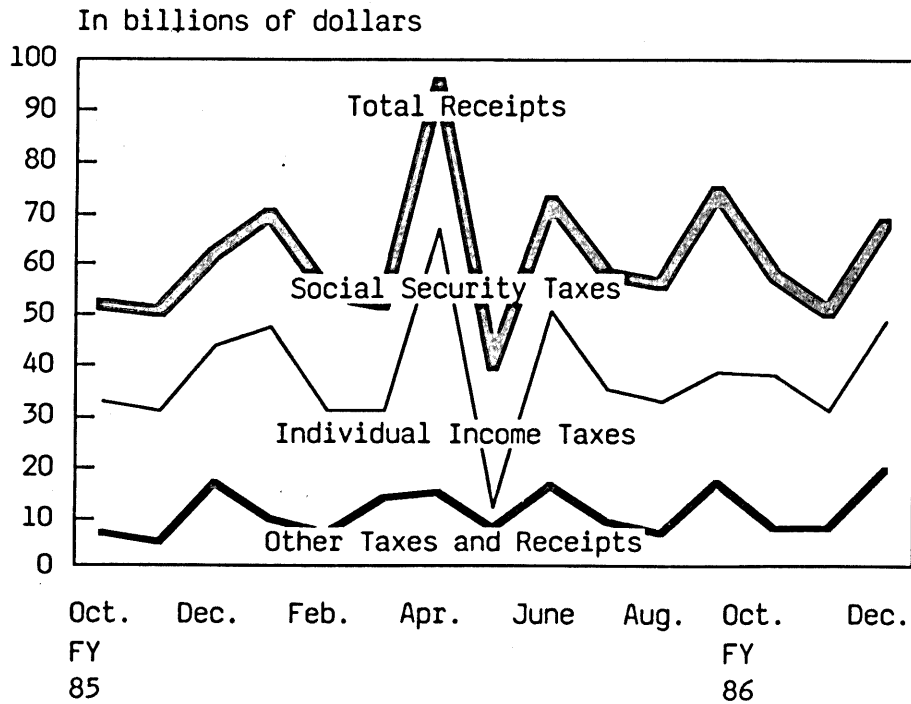


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

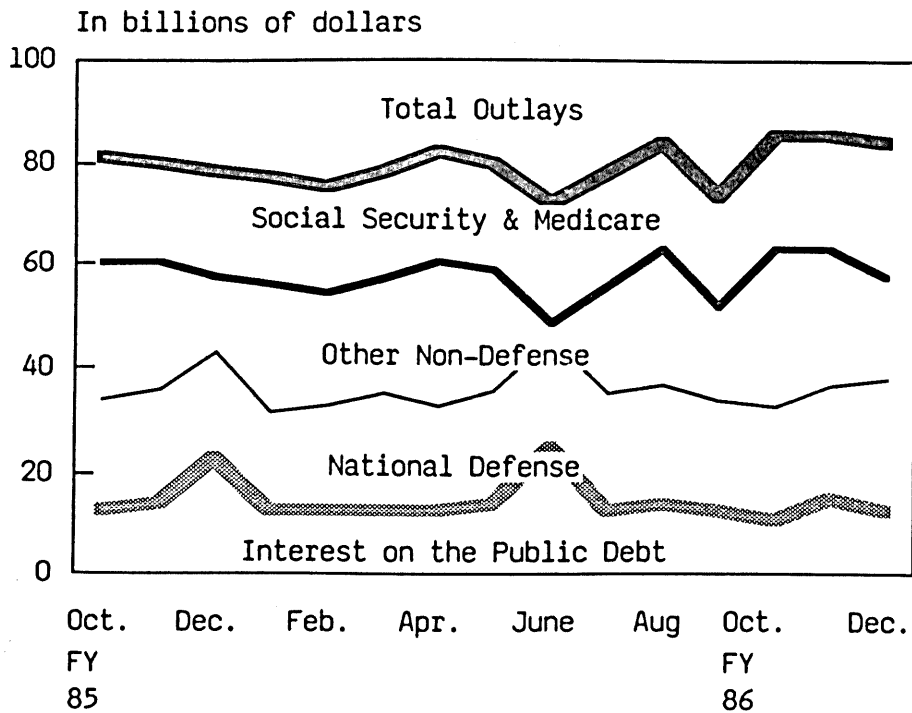


Table 3. Summary of Receipts and Outlays of the U.S. Government, December 1985 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$30,193	\$83,323	\$77,470	\$356,233
Corporation income taxes	12,287	14,858	13,589	68,033
Social insurance taxes and contributions:				
Employment taxes and contributions	19,012	55,199	51,499	258,392
Unemployment insurance	221	3,803	4,066	24,246
Other retirement contributions	429	1,243	1,194	4,526
Excise taxes	3,017	9,186	9,322	32,937
Estate and gift taxes	514	1,651	1,546	5,337
Customs duties	1,008	3,141	3,060	12,104
Miscellaneous receipts	1,511	4,832	4,402	18,042
Total	68,193	177,236	166,148	779,850
Budget Outlays				
Legislative Branch	171	440	359	1,715
The Judiciary	102	275	241	1,137
Executive Office of the President	10	29	30	112
Funds Appropriated to the President	1,094	3,526	3,883	14,604
Department of Agriculture ²	6,265	17,748	13,914	42,188
Department of Commerce	202	588	521	2,060
Department of Defense—Military	23,206	65,878	58,475	259,395
Department of Defense—Civil	1,738	5,187	3,644	20,724
Department of Education	1,204	4,607	4,326	17,879
Department of Energy ²	1,020	2,864	2,745	8,655
Department of Health and Human Services	26,628	81,079	77,532	329,277
Department of Housing and Urban Development	1,329	4,256	10,882	15,117
Department of the Interior	376	1,150	1,229	4,402
Department of Justice	283	859	834	3,950
Department of Labor	2,035	4,947	4,999	23,071
Department of State	210	913	791	3,340
Department of Transportation	2,305	7,468	6,520	25,388
Department of the Treasury:				
General revenue sharing		1,126	1,146	1,162
Interest on the public debt ³	24,702	50,859	49,387	194,000
Other ²	-936	-2,838	-5,081	-18,840
Environmental Protection Agency	462	1,367	1,290	4,600
General Services Administration	360	242	-61	118
National Aeronautics and Space Administration	749	2,241	2,044	7,847
Office of Personnel Management	1,781	5,707	5,666	24,412
Small Business Administration	-42	109	169	150
Veterans Administration	2,407	7,829	7,827	26,589
Other independent agencies ²	1,075	4,384	5,162	9,283
Allowances, undistributed				24
Undistributed offsetting receipts:				
Other interest				-953
Employer share, employee retirement	-2,388	-6,733	-6,072	-29,284
Interest received by trust funds	-11,777	-11,430	-11,913	-29,243
Rents and royalties on the Outer Continental Shelf lands	-493	-759	-1,925	-6,387
Sale of Conrail				-1,200
Total	84,079	253,916	238,565	955,293
Budget surplus (+) or deficit (-)	-15,886	-76,679	-72,417	-175,444
Off-budget surplus (+) or deficit (-)	+1,230	+1,551	+944	-2,384
Total surplus (+) or deficit (-)	-14,656	-75,129	-71,473	-177,828

¹Based on estimates released by OMB on August 30, 1985. The 1986 Budget includes a proposal to abolish the off-budget status of off-budget entities and to include these entities in the off-budget totals. While the budget included the off-budget data on-budget (under proposed legislation), the *Monthly Treasury Statement* is continuing to show them off-budget in conformity with current law. This presentation will be retained until enactment of the legislation repealing the off-budget status of these entities. The estimates for 1986 in this document have been adjusted from the published budget totals to show the currently off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

²The outlays of this agency will be effected when the reclassification of all off-budget agencies to on-budget takes place.

³Includes an adjustment to the prior reporting.

... No transactions.

Note: Details may not add to totals because of rounding.

Source: Bureau of Government Financial Operations, Department of the Treasury.

Table 4. Receipts of the U.S. Government, December 1985 and Other Periods (in 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
Individual income taxes:									
Withheld	\$28,568			\$81,343			\$75,273		
Presidential Election Campaign Fund	(**)			1			1		
Other	2,448			5,264			4,501		
Total—Individual income taxes	31,015	\$822	\$30,193	86,608	\$3,285	\$83,323	79,775	\$2,305	\$77,470
Corporation income taxes									
	13,108	821	12,287	18,854	3,997	14,858	17,546	3,957	13,589
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	12,194		12,194	35,192		35,192	32,148		32,148
Self-Employment Contributions Act taxes				109		109	107		107
Deposits by States	1,858		1,858	3,792		3,792	4,753		4,753
Taxes on benefits	6		6	760		760	703		703
Total—FOASI trust fund	14,058		14,058	39,853		39,853	37,711		37,711
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,172		1,172	3,381		3,381	3,080		3,080
Self-Employment Contributions Act taxes				15		15	18		18
Receipts from Railroad Retirement Account									
Deposits by States	85		85	455		455	349		349
Taxes on benefits	(**)		(**)	51		51	47		47
Total—FDI trust fund	1,257		1,257	3,903		3,903	3,494		3,494
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,230		3,230	9,322		9,322	8,506		8,506
Self-Employment Contributions Act taxes				20		20	20		20
Receipts from Railroad Retirement Board									
Deposits by States	229		229	1,229		1,229	932		932
Total—FHI trust fund	3,459		3,459	10,572		10,572	9,458		9,458
Railroad retirement accounts:									
Rail industry pension fund	98	(**)	99	327	4	323	351	8	342
Railroad social security equivalent benefit	139		139	480		480	425		425
Taxes on benefits				68		68	68		68
Total—Employment taxes and contributions	19,012	(**)	19,012	55,203	4	55,199	51,507	8	51,499
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	194		194	3,141		3,141	3,119		3,119
Federal Unemployment Tax Act taxes	32	5	27	624	22	602	896	10	886
Railroad Unemployment Ins. Act contributions	(**)		(**)	60		60	61		61
Total—Unemployment trust fund	226	5	221	3,825	22	3,803	4,076	10	4,066
Federal employees retirement contributions:									
Civil service retirement and disability fund	419		419	1,209		1,209	1,163		1,163
Foreign service retirement and disability fund	3		3	10		10	8		8
Other	(**)		(**)	1		1	1		1
Total—Federal employees retirement contributions	422		422	1,220		1,220	1,172		1,172
Other retirement contributions:									
Civil service retirement and disability fund	7		7	23		23	22		22
	429		429	1,243		1,243	1,194		1,194
Total—Social insurance taxes and contributions	19,667	4	19,662	60,270	25	60,244	56,777	19	56,759
Excise taxes:									
Miscellaneous excise taxes ¹	1,554	40	1,513	5,383	135	5,247	5,128	136	4,993
Airport and airway trust fund	131	4	126	660	4	656	713	2	711
Highway trust fund	1,298	-43	1,341	3,121	-43	3,164	3,394	-96	3,490
Black lung disability trust fund	36		36	119		119	129		129
Total—Excise taxes	3,019	2	3,017	9,283	97	9,186	9,364	42	9,322
Estate and gift taxes	531	17	514	1,699	48	1,651	1,580	34	1,546
Customs duties	1,068	60	1,008	3,268	127	3,141	3,148	88	3,060
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,423		1,423	4,507		4,507	4,096		4,096
All other	89	1	88	329	3	326	311	5	306
Total—Miscellaneous receipts	1,512	1	1,511	4,836	3	4,832	4,407	5	4,402
Total—Budget receipts	69,920	1,727	68,193	184,818	7,582	177,236	172,596	6,449	166,148

¹Includes amounts received for windfall profit tax pursuant to P.L. 96-223.

... No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, December 1985 and Other Periods (in 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
Legislative Branch:									
Senate	\$22	\$1	\$21	\$65	\$2	\$64	\$63	\$1	\$62
House of Representatives	40	1	39	123	3	120	114	2	113
Joint items	20		20	31		31	18		18
Congressional Budget Office	2		2	4		4	3		3
Architect of the Capitol	16		16	25		25	30		30
Library of Congress	35		35	74		74	36		36
Government Printing Office:									
Revolving fund (net)	3		3	10		10	(**)		(**)
General fund appropriations	8		8	34		34	22		22
General Accounting Office	24		24	70		70	69		69
United States Tax Court	2		2	6		6	4		4
Other Legislative Branch agencies	2		2	4		4	4		4
Proprietary receipts from the public		(**)	(**)		1	-1		1	-1
Intrabudgetary transactions	(**)		(**)	-1		-1	-1		-1
Total—Legislative Branch	173	2	171	446	6	440	363	4	359
The Judiciary:									
Supreme Court of the United States	1		1	4		4	4		4
Courts of appeals, district courts, and other judicial services	97		97	257		257	224		224
Other	4		4	14		14	13		13
Total—The Judiciary	102		102	275		275	241		241
Executive Office of the President:									
Compensation of the President and the White House Office									
White House Office	2		2	6		6	7		7
Office of Management and Budget	4		4	10		10	12		12
Other	5		5	13		13	11		11
Total—Executive Office of the President	10		10	29		29	30		30
Funds Appropriated to the President:									
Appalachian Regional Development programs	11		11	50		50	60		60
Disaster relief	39		39	86		86	61		61
International security assistance:									
Guarantee reserve fund	151	58	93	250	169	81	147	52	96
Foreign military sales credit	412		412	769		769	335		335
Economic support fund	397		397	1,825		1,825	2,157		2,157
Military assistance	4		4	106		106	83		83
Peacekeeping operations	6		6	12		12	8		8
Other	2		2	9		9	7		7
Proprietary receipts from the public		12	-12		28	-28		23	-23
Total—International security assistance	973	70	903	2,971	197	2,774	2,738	74	2,664
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association				127		127	233		233
Inter-American Development Bank	35		35	93		93	100		100
Other	(**)		(**)	70		70	67		67
International organizations and programs	4		4	16		16	62		62
Total—Multilateral assistance	38		38	306		306	463		463
Agency for International Development:									
Functional development assistance program	66	(**)	66	350	1	349	293	1	292
Operating expenses, Agency for International Development	34		34	107		107	88		88
Payment to Foreign Service retirement and disability fund							41		41
Other	56	2	54	72	5	67	61	8	53
Proprietary receipts from the public		74	-74		196	-196		181	-181
Total—Agency for International Development	157	77	80	530	202	327	482	190	292
Trade and development program	1		1	4		4	3		3
Peace Corps	10		10	33		33	30	(**)	30
Overseas Private Investment Corporation	16	16	(**)	6	23	-17	-20	12	-32
Inter-American Foundation	3	1	3	8	3	5	7	3	4
African Development Foundation	(**)		(**)	1		1	(**)		(**)
Total—International development assistance	226	93	133	888	228	660	965	204	760

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1985 and Other Periods (In millions)—Continued

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
Funds Appropriated to the President:—Continued									
International monetary programs	-\$45		-\$45	-\$374		-\$374	\$213		\$213
Military sales programs:									
Foreign military sales trust fund	840		840	2,435		2,435	2,431		2,431
Other	16	(**)	16	35	-\$3	38	24	\$21	3
Proprietary receipts from the public		\$804	-\$804		2,148	-\$2,148		2,310	-\$2,310
Other	2		2	5		5	(**)		(**)
Total—Funds Appropriated to the President	2,062	968	1,094	6,096	2,570	3,526	6,493	2,610	3,883
Department of Agriculture:									
Departmental administration	23		23	29		29	17		17
Agricultural Research Service	43		43	125		125	113		113
Cooperative State Research Service	25		25	63		63	61		61
Extension Service	33		33	84		84	78		78
Statistical Reporting Service	5		5	15		15	12		12
Economic Research Service	17		17	8		8	10		10
Foreign Agricultural Service	8		8	21		21	19		19
Foreign Assistance Programs	-\$144		-\$144	68		68	147		147
Agricultural Stabilization and Conservation Service	11		11	32		32	38		38
Federal Crop Insurance Corporation	46	66	-\$20	236	97	140	191	90	101
Commodity Credit Corporation	5,361	498	4,863	12,923	1,034	11,889	7,941	1,588	6,353
Rural Electrification Administration	2	(**)	2	8	(**)	7	9	(**)	9
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	(**)	(**)	(**)	(**)	(**)	(**)			
Rural housing insurance fund	295	312	-\$17	1,410	1,058	352	2,221	1,960	261
Agricultural credit insurance fund	156	724	-\$568	873	1,577	-\$704	1,653	1,173	480
Rural development insurance fund	101	107	-\$5	896	748	147	1,409	867	543
Rural water and waste disposal grants	19		19	59		59	45		45
Salaries and expenses	28		28	91		91	78		78
Other	3		3	9		9	8		8
Total—Farmers Home Administration	602	1,142	-\$541	3,338	3,383	-\$46	5,415	3,999	1,415
Soil Conservation Service:									
Conservation operations	27		27	84		84	89		89
Watershed and flood prevention operations	19		19	66		66	67		67
Other	5		5	18		18	19		19
Animal and Plant Health Inspection Service	21		21	49		49	64		64
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	110		110	123		123	222		222
Other	10		10	48	9	38	57	8	49
Food Safety and Inspection Service	27		27	83		83	83		83
Food and Nutrition Service:									
Food stamp program	977		977	2,856		2,856	2,927		2,927
Nutrition assistance for Puerto Rico	68		68	204		204	201		201
Child nutrition programs	455		455	1,010		1,010	943		943
Women, infants and children programs	135		135	389		389	370		370
Other	18		18	54		54	59		59
Total—Food and Nutrition Service	1,653		1,653	4,513		4,513	4,500		4,500
Forest Service:									
Forest research	9		9	27		27	28		28
National Forests system	71		71	421		421	289		289
Construction	25		25	80		80	84		84
Forest Service permanent appropriations	63		63	226		226	237		237
Cooperative work	10		10	-\$104		-\$104	31		31
Other	-\$82		-\$82	-\$64		-\$64	35		35
Total—Forest Service	95		95	587		587	704		704
Other	12	3	9	40	7	33	31		31
Proprietary receipts from the public		37	-\$37		282	-\$282		287	-\$287
Intrabudgetary transactions							(**)		(**)
Total—Department of Agriculture	8,010	1,745	6,265	22,561	4,813	17,748	19,887	5,974	13,914

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1985 and Other Periods (in millions)—Continued

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
Department of Commerce:									
General administration	\$3		\$3	\$12		\$12	\$13		\$13
Bureau of the Census	26		26	60		60	46		46
Economic and Statistical Analysis	4		4	17		17	23		23
Economic Development Assistance	30	\$14	16	127	\$27	100	127	\$24	102
Promotion of Industry and Commerce	21		21	57		57	56		56
Science and technology:									
National Oceanic and Atmospheric Administration	119	2	117	312	5	307	243	3	240
Patent and Trademark Office	6		6	21		21	21		21
National Bureau of Standards	11		11	32		32	28		28
National Telecommunications and Information Administration	2		2	9		9	7		7
Total—Science and technology	138	2	136	373	5	368	299	3	296
Proprietary receipts from the public		3	-3		22	-22		8	-8
Intrabudgetary transactions	(**)		(**)	-3		-3	-6		-6
Total—Department of Commerce	221	19	202	642	54	588	556	35	521
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,226		2,226	6,776		6,776	6,120		6,120
Department of the Navy	1,995		1,995	5,901		5,901	5,381		5,381
Department of the Air Force	1,674		1,674	5,047		5,047	4,675		4,675
Imputed accruals for retirement									
Total—Military personnel	5,894		5,894	17,724		17,724	16,175		16,175
Operation and maintenance:									
Department of the Army	1,808		1,808	5,141		5,141	4,747		4,747
Department of the Navy	2,334		2,334	6,360		6,360	6,017		6,017
Department of the Air Force	1,844		1,844	5,531		5,531	5,059		5,059
Defense agencies	812		812	1,939		1,939	1,617		1,617
Total—Operation and maintenance	6,797		6,797	18,970		18,970	17,440		17,440
Procurement:									
Department of the Army	1,417		1,417	3,842		3,842	3,074		3,074
Department of the Navy	2,722		2,722	6,924		6,924	6,397		6,397
Department of the Air Force	2,969		2,969	8,065		8,065	6,799		6,799
Defense agencies	78		78	243		243	253		253
Total—Procurement	7,185		7,185	19,074		19,074	16,523		16,523
Research, development, test, and evaluation:									
Department of the Army	314		314	925		925	928		928
Department of the Navy	780		780	2,296		2,296	1,841		1,841
Department of the Air Force	1,401		1,401	3,670		3,670	3,002		3,002
Defense agencies	368		368	1,016		1,016	738		738
Total—Research, development, test, and evaluation	2,862		2,862	7,908		7,908	6,509		6,509
Military construction:									
Department of the Army	133		133	367		367	289		289
Department of the Navy	110		110	328		328	306		306
Department of the Air Force	141		141	443		443	360		360
Defense agencies	10		10	90		90	83		83
Total—Military construction	394		394	1,229		1,229	1,037		1,037
Family housing	232		232	676		676	591		591
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	1	(**)	(**)	1	(**)
Intragovernmental funds:									
Department of the Army	107		107	121		121	224		224
Department of the Navy	-6		-6	234		234	-39		-39
Department of the Air Force	-78		-78	-71		-71	59		59
Defense agencies	89		89	-67		-67	55		55
Other	24	26	-3	79	75	5	70	79	-8
Proprietary receipts from the public		289	-289		285	-285		228	-228
Intrabudgetary transactions	21		21	360		360	138		138
Total—Department of Defense—Military	23,521	315	23,206	66,238	360	65,878	58,783	307	58,475

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1985 and Other Periods (in millions)—Continued

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
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$10		\$10	\$31		\$31	\$31		\$31
Construction, general	66		66	219		219	285		285
Operation and maintenance, general	106		106	318		318	315		315
Flood control	39		39	121		121	120		120
Other	46		46	105		105	98		98
Proprietary receipts from the public		\$1	-1		\$8	-8		\$19	-19
Total—Corps of Engineers	266	1	266	793	8	784	849	19	830
Military retirement fund:									
Payments to military retirement fund				10,500		10,500	9,500		9,500
Military retirement fund	1,462		1,462	4,384		4,384	2,806		2,806
Intrabudgetary transactions				-10,500		-10,500	-9,500		-9,500
Other	11	(**)	11	21	(**)	21	10	(**)	10
Proprietary receipts from the public		1	-1		2	-2		2	-2
Total—Department of Defense—Civil	1,739	1	1,738	5,198	11	5,187	3,665	21	3,644
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	382		382	1,052		1,052	1,070		1,070
Impact aid	147		147	318		318	317		317
Special programs	51		51	169		169	458		458
Indian education	1		1	25		25	22		22
Total—Office of Elementary and Secondary Education	580		580	1,564		1,564	1,866		1,866
Office of Bilingual Education and Minority Languages Affairs									
Affairs	19		19	59		59	38		38
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	98		98	322		322	226		226
Rehabilitation services and handicapped research	90		90	299		299	142		142
Office of Vocational and Adult Education	71		71	242		242	99		99
Office of Postsecondary Education:									
College housing loans	(**)	7	-7	(**)	61	-61	17	154	-137
Student financial assistance	351		351	1,168		1,168	921		921
Guaranteed student loans	-78		-78	750		750	901		901
Higher education	34		34	126		126	131		131
Higher education facilities loans and insurance	-1		-1	-12		-12	-27		-27
Total—Office of Postsecondary Education	306	7	299	2,032	61	1,970	1,944	154	1,791
Office of Educational Research and Improvement									
Special institutions	12		12	36		36	21		21
Departmental management	17		17	56		56	83		83
Proprietary receipts from the public	24		24	69		69	66		66
		6	-6		11	-11		7	-7
Total—Department of Education	1,218	13	1,204	4,679	72	4,607	4,487	161	4,326
Department of Energy:									
Atomic energy defense activities									
Energy programs:	704		704	1,896		1,896	1,820		1,820
General science and research activities	55		55	172		172	161		161
Energy supply, R and D activities	193		193	613		613	583		583
Uranium supply and enrichment activities	101		101	294		294	406		406
Fossil energy research and development	29		29	87		87	75		75
Naval petroleum and oil shale reserves	14		14	39		39	35		35
Energy conservation	47		47	129		129	109		109
Strategic petroleum reserve	15		15	49		49	48		48
Nuclear waste disposal fund	34		34	85		85	69		69
Other	26		26	65		65	72		72
Total—Energy programs	515		515	1,532		1,532	1,559		1,559
Power Marketing Administration									
Departmental administration	82	98	-16	311	285	26	344	378	-34
Proprietary receipts from the public	6		6	102		102	79		79
Intrabudgetary transactions		153	-153		656	-656		679	-679
	-37		-37	-37		-37			
Total—Department of Energy	1,271	251	1,020	3,804	941	2,864	3,802	1,058	2,745

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Table 5. Outlays of the U.S. Government, December 1985 and Other Periods (in millions)—Continued

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
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$36	(**)	\$36	\$109	\$1	\$109	\$104	\$1	\$104
Health Resources and Services Administration:									
Public enterprise funds	(**)		(**)	8		8	-2		-2
Health resources and services	142		142	358		358	362		362
Indian health and facilities	80		80	225		225	263		263
Centers for Disease Control	34		34	94		94	76		76
National Institutes of Health:									
Cancer research	103		103	295		295	282		282
Heart, lung, and blood research	67		67	197		197	179		179
Arthritis, diabetes, and digestive and kidney diseases	47		47	125		125	125		125
Neurological and communicative disorders and stroke	33		33	92		92	85		85
Allergy and infectious diseases	33		33	87		87	85		85
General medical sciences	40		40	111		111	104		104
Child health and human development	27		27	77		77	73		73
Other research institutes	53		53	146		146	141		141
Research resources	23		23	71		71	66		66
Other	-5		-5	15		15	6		6
Total—National Institutes of Health	421		421	1,217		1,217	1,147		1,147
Alcohol, Drug Abuse, and Mental Health Administration	71		71	236		236	250		250
Office of Assistant Secretary for Health	17		17	43		43	46		46
Total—Public Health Service	802	(**)	802	2,290	1	2,289	2,247	1	2,246
Health Care Financing Administration:									
Grants to States for Medicaid	1,843		1,843	5,970		5,970	5,351		5,351
Payments to health care trust funds	926		926	3,975		3,975	4,480		4,480
Program management	15		15	11		11	52		52
Federal hospital insurance trust fund:									
Benefit payments	3,999		3,999	12,111		12,111	12,373		12,373
Administrative expenses and construction	67		67	186		186	164		164
Interest on normalized tax transfers							13		13
Total—FHI trust fund	4,065		4,065	12,297		12,297	12,550		12,550
Federal supplementary medical ins. trust fund:									
Benefit payments	2,036		2,036	6,256		6,256	5,116		5,116
Administrative expenses and construction	84		84	256		256	245		245
Total—FSMI trust fund	2,120		2,120	6,511		6,511	5,362		5,362
Total—Health Care Financing Administration	8,969		8,969	28,764		28,764	27,795		27,795
Social Security Administration:									
Payments to social security trust funds	3,220		3,220	3,212		3,212	1,199		1,199
Special benefits for disabled coal miners	84		84	254		254	260		260
Supplemental security income program	764		764	3,238		3,238	3,062		3,062
Assistance payments program	647		647	2,277		2,277	2,112		2,112
Child support enforcement	57		57	171		171	149		149
Low income home energy assistance	292		292	554		554	566		566
Refugee and entrant assistance	27		27	85		85	157		157
Payments to States from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	14,055		14,055	42,061		42,061	40,124		40,124
Administrative expenses and construction	135		135	398		398	396		396
Payment to railroad retirement account									
Vocational Rehabilitation Services									
Interest expense on interfund borrowings	119		119	354		354	471		471
Interest on normalized tax transfers	144		144	144		144	311		311
Total—FOASI trust fund	14,454		14,454	42,958		42,958	41,301		41,301

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1985 and Other Periods (In 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
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,550		\$1,550	\$4,673		\$4,673	\$4,494		\$4,494
Administrative expenses and construction	58		58	157		157	152		152
Payment to railroad retirement account									
Vocational Rehabilitation Services									
Interest on normalized tax transfers	14		14	14		14	30		30
Total—FDI trust fund	1,622		1,622	4,844		4,844	4,676		4,676
Total—Social Security Administration	21,167		21,167	57,594		57,594	53,481		53,481
Human Development Services:									
Social services block grant	187		187	566		566	625		625
Human development services	144		144	501		501	492		492
Family social services	49		49	169		169	186		186
Work incentives	14		14	31		31	39		39
Community services	30		30	77		77	104		104
Other	(**)	(**)	(**)	(**)	\$1	-1	1	(**)	1
Total—Human Development Services	423	(**)	423	1,344	1	1,343	1,446	(**)	1,446
Departmental management	21		21	66		66	55		55
Proprietary receipts from the public		\$489	-489		1,436	-1,436		\$1,342	-1,342
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund									
Federal supplementary medical insurance trust fund ..	-1,731		-1,731	-4,780		-4,780	-4,428		-4,428
Payments for tax and other credits ¹ :									
Federal old-age and survivors insurance trust fund ...	-2,203		-2,203	-2,196		-2,196	-1,104		-1,104
Federal disability insurance trust fund	-1,017		-1,017	-1,016		-1,016	-95		-95
Federal hospital insurance trust fund	805		805	805		805	-52		-52
Other	-119		-119	-354		-354	-471		-471
Total—Department of Health and Human Services	27,118	490	26,628	82,517	1,438	81,079	78,875	1,343	77,532
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	313	373	-61	701	1,085	-384	694	878	-185
Housing for the elderly or handicapped fund	46	38	8	362	109	253	349	106	243
Other	2	5	-3	11	15	-4	12	13	-1
Rent supplement payments	4		4	13		13	1,127		1,127
Homeownership assistance	52		52	78		78	19		19
Rental housing assistance	29		29	144		144	45		45
Low-rent public housing	135		135	722		722	375		375
College housing grants							2		2
Lower income housing assistance	588		588	1,848		1,848	1,024		1,024
Other	7		7	16		16	8		8
Total—Housing Programs	1,176	417	759	3,894	1,210	2,684	3,654	997	2,657
Public and Indian Housing:									
Low-rent housing—loans and other expenses	66	11	55	307	32	275	6,862	106	6,756
Payments for operation of low-income housing projects ..	88		88	294		294	291		291
Total—Public and Indian Housing	154	11	143	601	32	569	7,153	106	7,047
Government National Mortgage Association:									
Special assistance functions fund							-3		-3
Emergency mortgage purchase assistance									
Management and liquidating functions fund	36	33	3	111	266	-155	215	262	-47
Guarantees of mortgage-backed securities	1	23	-21	4	71	-67	8	65	-58
Participation sales fund	7		7	-26		-26	-42		-42
Total—Government National Mortgage Association	45	56	-11	89	337	-248	178	328	-150
Community Planning and Development:									
Public enterprise fund	9	11	-2	29	32	-3	40	40	(**)
Community development grants	349		349	984		984	1,139		1,139
Urban development action grants	43		43	139		139	109		109
Other	6		6	19		19	6		6
Total—Community Planning and Development	407	11	396	1,172	32	1,140	1,294	40	1,254
Management and administration	35		35	93		93	63		63
Other	7		7	18		18	12		12
Total—Department of Housing and Urban Development	1,824	494	1,329	5,866	1,611	4,256	12,352	1,470	10,882

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1985 and Other Periods (in 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
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$32		\$32	\$105		\$105	\$103		\$103
Payments in lieu of taxes	(**)		(**)	(**)		(**)	1		1
Payments to States and counties for general purpose fiscal assistance	5		5	15		15	77		77
Other	6		6	20		20	33		33
Minerals Management Service	12		12	129		129	181		181
Office of Surface Mining Reclamation and Enforcement	23		23	79		79	68		68
Total—Land and minerals management	77		77	348		348	463		463
Water and science:									
Bureau of Reclamation:									
Construction program	74	\$8	66	250	\$21	230	175	\$24	151
Operation and maintenance	11		11	37		37	36		36
Other	15		15	37		37	32		32
Geological Survey	50		50	107		107	93		93
Bureau of Mines	13	3	10	35	8	28	41	6	35
Total—Water and science	163	11	152	467	28	439	376	30	347
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	87		87	232		232	274		274
Total—Fish and wildlife and parks	143		143	357		357	388		388
Bureau of Indian Affairs:									
Operation of Indian programs	72		72	221		221	263		263
Construction	6		6	27		27	43		43
Indian tribal funds	27		27	65		65	108		108
Other	2	1	2	9	2	6	14	2	12
Total—Bureau of Indian Affairs	107	1	106	322	2	319	428	2	426
Territorial and International Affairs	16		16	47		47	43		43
Departmental offices	26		26	62		62	18		18
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska		(**)	(**)		-1	1		-1	1
Other		145	-145		417	-417		453	-453
Intrabudgetary transactions	(**)		(**)	-7		-7	-3		-3
Total—Department of the Interior	533	157	376	1,596	447	1,150	1,713	484	1,229
Department of Justice:									
General administration	10		10	24		24	15		15
United States Parole Commission	1		1	2		2	2		2
Legal activities	79		79	201		201	189		189
Interagency law enforcement	(**)		(**)	5		5	31		31
Federal Bureau of Investigation	98		98	279		279	232		232
Drug Enforcement Administration	40		40	84		84	81		81
Immigration and Naturalization Service	58		58	153		153	121		121
Federal Prison System	-1	3	-3	102	8	94	136	6	131
Office of Justice Programs	12		12	32	(**)	32	33		33
Other	-7	4	-10	-3	12	-15	(**)		(**)
Total—Department of Justice	290	6	283	878	19	859	840	6	834
Department of Labor:									
Employment and Training Administration:									
Program administration	5		5	14		14	15		15
Training and employment services	244		244	757		757	672		672
Community service employment for older Americans	24		24	73		73	78		78
Federal unemployment benefits and allowances	-5		-5	9		9	-2		-2
State unemployment insurance and employment service operation	20		20	28		28	58		58
Advances to the unemployment trust fund and other funds	13		13	13		13	480		480
Other	(**)		(**)	-2		-2	(**)		(**)

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1985 and Other Periods (in millions)—Continued

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
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,341		\$1,341	\$3,418		\$3,418	\$3,573		\$3,573
State administrative expenses	175		175	535		535	546		546
Federal administrative expenses	5		5	18		18	17		17
Veterans employment and training	10		10	25		25	21		21
Interest on refunds of taxes	(**)		(**)	2		2	1		1
Repayment of advances from the general fund	175		175	175		175			
Interest on advances to the Employment Security Administration account									
Railroad-unemployment insurance:									
Railroad unemployment benefits	19		19	47		47	42		42
Administrative expenses	5		5	10		10	7		7
Payment of interest on advances from railroad retirement account							5		5
Total—Unemployment trust fund	1,729		1,729	4,231		4,231	4,213		4,213
Total—Employment and Training Administration	2,029		2,029	5,122		5,122	5,514		5,514
Labor-Management Services	6		6	13		13	13		13
Pension Benefit Guaranty Corporation	17	\$17	(**)	52	\$47	5	42	\$35	7
Employment Standards Administration:									
Salaries and expenses	19		19	52		52	39		39
Special benefits	78		78	-269		-269	-353		-353
Black lung disability trust fund	46		46	133		133	153		153
Special workers' compensation expenses	5		5	16		16	16		16
Occupational Safety and Health Administration	17		17	48		48	48		48
Mine Safety and Health Administration	14		14	36		36	35		35
Bureau of Labor Statistics	13		13	34		34	31		31
Departmental management	4		4	25		25	34		34
Proprietary receipts from the public		(**)	(**)		(**)	(**)		1	-1
Intrabudgetary transactions	-197		-197	-268		-268	-537		-537
Total—Department of Labor	2,052	17	2,035	4,994	47	4,947	5,035	36	4,999
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	81		81	284		284	233		233
Acquisition, operation, and maintenance of buildings abroad	25		25	66		66	36		36
Payment to Foreign Service retirement and disability fund	92		92	106		106	107		107
Foreign Service retirement and disability fund	20		20	59		59	37		37
Other	3		3	10		10	5		5
Total—Administration of Foreign Affairs	220		220	525		525	419		419
International Organizations and Conferences	43		43	364		364	393		393
International Commissions	2		2	7		7	7		7
Migration and Refugee Assistance	13		13	89		89	98		98
International Narcotics Control	7		7	14		14	15		15
Other	17		17	21		21	8		8
Proprietary receipts from the public					-1	1		(**)	(**)
Intrabudgetary transactions	-92		-92	-107		-107	-148		-148
Total—Department of State	210		210	912	-1	913	792	(**)	791
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,057		1,057	3,933		3,933	3,465		3,465
Other	4		4	11	1	10	7		7
Other programs	17		17	61		61	109		109
Total—Federal Highway Administration	1,077		1,077	4,005	1	4,004	3,581		3,581
National Highway Traffic Safety Administration:									
Operations and research	7		7	19		19	17		17
Trust fund share of highway safety programs	16		16	36		36	18		18
Other	-3		-3	-3		-3	(**)		(**)

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1985 and Other Periods (in millions)—Continued

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
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	\$17	(**)	\$17	\$17	\$1	\$16	\$24	\$20	\$4
Northeast corridor improvement program	6		6	33		33	42		42
Grants to National Railroad Passenger Corporation	(**)		(**)	136		136	203		203
Other	18		18	35		35	30		30
Total—Federal Railroad Administration	41	(**)	41	222	1	221	299	20	279
Urban Mass Transportation Administration:									
Formula grants	116		116	285		285	299		299
Discretionary grants	51		51	211		211	63		63
Other	121		121	287		287	419		419
Federal Aviation Administration:									
Operations	192		192	661		661	568		568
Other	9		9	26		26	27	(**)	27
Airport and airway trust fund:									
Grants-in-aid for airports	113		113	263		263	237		237
Facilities and equipment	79		79	168		168	91		91
Research, engineering and development	20		20	70		70	51		51
Operations	93		93	93		93	105		105
Total—Airport and airway trust fund	305		305	595		595	485		485
Total—Federal Aviation Administration	506		506	1,282		1,282	1,081	(**)	1,081
Coast Guard:									
Operating expenses	158		158	446		446	433		433
Acquisition, construction, and improvements	34		34	118		118	130		130
Retired pay	26		26	81		81	59		59
Other	9	(**)	8	34	1	33	34	1	33
Total—Coast Guard	227	(**)	226	678	1	677	656	1	655
Maritime Administration:									
Public enterprise funds	98	\$9	89	384	57	326	16	30	-14
Ship construction							1		1
Operating-differential subsidies	41		41	84		84	90		90
Other	7		7	20		20	26		26
Other	16	1	15	39	3	36	28	4	24
Proprietary receipts from the public		6	-6		16	-16		15	-15
Intrabudgetary transactions	(**)		(**)	-2		-2	-2		-2
Total—Department of Transportation	2,322	17	2,305	7,548	80	7,468	6,590	70	6,520
Department of the Treasury:									
Office of the Secretary	-21		-21	-148		-148	-84		-84
Office of Revenue Sharing:									
Salaries and expenses	1		1	2		2	2		2
General revenue sharing	(**)		(**)	1,126		1,126	1,146		1,146
Federal Law Enforcement Training Center	3		3	3		3	4		4
Financial Management Service:									
Salaries and expenses	25		25	58		58	63		63
Claims, judgements, and relief acts	16		16	64		64	80		80
Advances to the railroad retirement account									
Payments to Synthetic Fuels Corporation	5		5	12		12	9		9
Other	490		490	530		530	4		4
Total—Financial Management Service	536		536	664		664	156		156
Bureau of Alcohol, Tobacco and Firearms	19		19	47		47	45		45
United States Customs Service	94		94	189		189	189		189
Bureau of Engraving and Printing	-5		-5	-20		-20	-9		-9
Bureau of the Mint	13		13	27		27	29		29
Bureau of the Public Debt	17		17	52		52	45		45

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Table 5. Outlays of the U.S. Government, December 1985 and Other Periods (in millions)—Continued

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
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$8		\$8	\$25		\$25	\$30		\$30
Processing tax returns	112		112	299		299	227		227
Examinations and appeals	144		144	371		371	368		368
Investigation, collection and taxpayer service	104		104	269		269	266		266
Payment where credit exceeds liability for tax	4		4	13		13	9		9
Refunding internal revenue collections, interest	172		172	481		481	359		359
Internal revenue collections for Puerto Rico	14		14	62		62	99		99
Other	(**)	(**)	(**)	1	(**)	1	1	\$1	(**)
Total—Internal Revenue Service	559	(**)	558	1,520	(**)	1,520	1,357	1	1,357
United States Secret Service	25		25	71		71	78		78
Comptroller of the Currency	31	\$11	20	69	\$23	46	44	4	41
Interest on the public debt:									
Public issues (accrual basis)	13,028		13,028	38,640		38,640	36,244		36,244
Special issues (cash basis)	11,674		11,674	12,219		12,219	13,143		13,143
Total—Interest on the public debt	24,702		24,702	50,859		50,859	49,387		49,387
Proprietary receipts from the public		349	-349		840	-840		1,031	-1,031
Receipts from off-budget Federal entities		1,468	-1,468		2,981	-2,981		3,642	-3,642
Intrabudgetary transactions		-379	-379		-1,470	-1,470		-2,260	-2,260
Total—Department of the Treasury	25,593	1,828	23,766	52,990	3,844	49,147	50,131	4,678	45,453
Environmental Protection Agency:									
Salaries and expenses	76		76	182		182	210		210
Research and development	19		19	48		48	38		38
Abatement, control, and compliance	29		29	88		88	98		98
Construction grants	300		300	938		938	866		866
Hazardous substance response trust fund	38		38	118		118	78		78
Other	(**)	(**)	(**)	1	(**)	(**)	45	(**)	45
Proprietary receipts from the public		(**)	(**)		7	-7		1	-1
Intrabudgetary transactions							-44		-44
Total—Environmental Protection Agency	462	(**)	462	1,375	8	1,367	1,291	1	1,290
General Services Administration:									
Real property activities	45		45	14		14	-83		-83
Personal property activities	220		220	140		140	-39		-39
Office of Information Resources Management	2		2	8		8	20		20
Federal property resources activities	-23		-23	-50		-50	-51		-51
General activities	14		14	38		38	31	(**)	31
Proprietary receipts from the public		9	-9		12	-12		15	-15
Other	(**)	-110	110	(**)	-105	105		-77	77
Total—General Services Administration	259	-101	360	149	-93	242	-123	-61	-61
National Aeronautics and Space Administration:									
Research and development	226		226	700		700	515		515
Space flight, control, and data communications	365		365	1,140		1,140	1,160		1,160
Construction of facilities	21		21	51		51	43		43
Research and program management	137		137	350		350	326		326
Other									
Total—National Aeronautics and Space Administration	749		749	2,241		2,241	2,044		2,044
Office of Personnel Management:									
Salaries and expenses	27		27	53		53	34		34
Government payment for annuitants, employees health benefits	124		124	379		379	363		363
Payment to civil service retirement and disability fund	(**)		(**)	(**)		(**)	(**)		(**)
Civil service retirement and disability fund	1,966		1,966	5,904		5,904	5,556		5,556
Employees health benefits fund	535	575	-40	1,646	1,758	-113	1,626	1,731	-105
Employees life insurance fund	76	86	-10	219	425	-206	219	388	-170
Retired employees health benefits fund	1	1	(**)	3	3	(**)	4	4	(**)
Other	-3		-3	-22		-22	-1		-1
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)		(**)	(**)		(**)	-2		-2
Other	-283		-283	-288		-288	-8		-8
Total—Office of Personnel Management	2,443	663	1,781	7,893	2,187	5,707	7,790	2,123	5,666

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Table 5. Outlays of the U.S. Government, December 1985 and Other Periods (in millions)—Continued

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
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$72	\$74	-\$2	\$222	\$226	-\$4	\$230	\$181	\$49
Disaster loan fund	19	92	-73	234	206	28	263	211	52
Other	6	1	5	12	4	8	8	5	4
Salaries and expenses	28	.....	28	76	.....	76	63	.....	63
Other .....	(**)	.....	(**)	(**)	.....	(**)	.....	(**)	(**)
Total—Small Business Administration	125	167	-42	545	435	109	565	396	169
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	133	60	73	448	385	63	381	265	115
Direct loan revolving fund	2	5	-3	7	15	-8	8	16	-8
Other	40	63	-23	113	124	-11	104	134	-30
Compensation and pensions	1,179	.....	1,179	4,659	.....	4,659	4,629	.....	4,629
Readjustment benefits	101	.....	101	320	.....	320	392	.....	392
Medical care	927	.....	927	2,284	.....	2,284	2,235	.....	2,235
Medical and prosthetic research	19	.....	19	49	.....	49	76	.....	76
General operating expenses	76	.....	76	274	.....	274	196	.....	196
Construction projects	50	.....	50	145	.....	145	127	.....	127
Post-Vietnam era veterans education account	18	.....	18	64	.....	64	54	.....	54
Insurance funds:									
National service life	82	.....	82	240	.....	240	216	.....	216
United States government life	4	.....	4	12	.....	12	11	.....	11
Veterans special life	7	47	-40	16	56	-40	15	51	-36
Other	9	.....	9	23	.....	23	35	.....	35
Proprietary receipts from the public:									
National service life .....	.....	31	-31	.....	102	-102	.....	101	-101
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	28	-28	.....	76	-76	.....	45	-45
Intrabudgetary transactions	-4	.....	-4	-66	.....	-66	-38	.....	-38
Total—Veterans Administration	2,641	235	2,407	8,587	758	7,829	8,439	612	7,827
Independent agencies:									
Action	8	.....	8	48	.....	48	28	.....	28
Board for International Broadcasting	8	.....	8	15	.....	15	31	.....	31
Consumer Product Safety Commission	3	.....	3	9	.....	9	.....	.....	.....
Corporation for Public Broadcasting .....	.....	.....	.....	160	.....	160	151	.....	151
District of Columbia:									
Federal payment .....	.....	.....	.....	491	.....	491	490	.....	490
Loans and repayable advances .....	.....	.....	.....	.....	35	-35	.....	107	-107
Equal Employment Opportunity Commission	17	.....	17	41	.....	41	35	.....	35
Export-Import Bank of the United States	517	504	13	903	960	-57	1,143	1,180	-37
Federal Communications Commission	9	.....	9	24	.....	24	22	.....	22
Federal Deposit Insurance Corporation	326	432	-106	1,519	1,008	511	983	1,003	-20
Federal Emergency Management Agency:									
Public enterprise funds	81	16	65	156	61	94	86	94	-8
Salaries and expenses	14	.....	14	33	.....	33	37	.....	37
Emergency management and planning assistance	22	.....	22	72	.....	72	82	.....	82
Emergency food distribution and shelter program .....	(**)	.....	(**)	20	.....	20	34	.....	34
Other .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	3	3	(**)	10	9	1	21	20	1
Federal Savings and Loan Insurance Corp. fund	375	364	11	483	817	-334	1,398	269	1,129
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal Trade Commission	7	.....	7	16	.....	16	18	.....	18
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	26	.....	26	26	.....	26	26	.....	26
Other	1	(**)	1	2	(**)	2	2	(**)	1
Interstate Commerce Commission	5	.....	5	12	.....	12	14	.....	14
Legal Services Corporation	52	.....	52	80	.....	80	65	.....	65
Merit Systems Protection Board	2	.....	2	5	.....	5	4	.....	4
National Archives and Record Administration	9	.....	9	27	.....	27	21	.....	21
National Credit Union Administration:									
Central liquidity facility	11	7	4	40	39	1	372	351	21
Other	-11	8	-19	11	27	-17	22	7	15

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1985 and Other Periods (in millions)—Continued

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
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$12		\$12	\$45		\$45	\$38		\$38
National Endowment for the Humanities	8		8	30		30	35		35
Institute of Museum Services	(**)		(**)	5		5	5		5
National Labor Relations Board	14		14	35		35	44		44
National Science Foundation	104		104	324		324	283		283
National Transportation Safety Board	2		2	6		6	5		5
Nuclear Regulatory Commission	38		38	104		104	113		113
Panama Canal Commission	40	\$36	4	104	\$108	-3	99	\$101	-2
Postal Service (payment to the Postal Service fund)				196		196	409		409
Railroad Retirement Board:									
Federal windfall subsidy	33		33	99		99	101		101
Payment to railroad unemployment insurance trust fund	(**)		(**)	25		25			
Milwaukee railroad restructuring, administration	1		1	-1		-1	-2		-2
Railroad retirement accounts:									
Social security equivalent benefit account	309		309	927		927	883		883
Benefits payments and claims	180		180	537		537	544		544
Advances to the railroad retirement account from the FOASI trust fund									
Advances to the railroad retirement account from the FDI trust fund	-4		-4	-12		-12	(**)		(**)
Disbursements for the payment of FOASI benefits	58		58	170		170	(**)		(**)
Disbursements for the payment of FDI benefits	4		4	13		13	(**)		(**)
Administrative expenses	3		3	10		10	10		10
Interest on refunds of taxes	(**)		(**)	(**)		(**)	5		5
Other									
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds				-25		-25	-15		-15
Interest on advances to railroad unemployment insurance account							-5		-5
Total—Railroad Retirement Board	583		583	1,743		1,743	1,520		1,520
Securities and Exchange Commission	10		10	27		27	25		25
Smithsonian Institution	16		16	54		54	53		53
Tennessee Valley Authority	410	375	36	1,387	1,107	280	1,517	1,258	259
United States Information Agency	69	(**)	69	192	(**)	192	144	(**)	144
United States Railway Association	(**)		(**)	1		1	1		1
Other independent agencies	36	9	27	117	14	104	181	5	176
Total—Independent agencies	2,828	1,754	1,075	8,570	4,186	4,384	9,556	4,394	5,162
Undistributed offsetting receipts:									
Other interest					(**)	(**)		(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund				(**)		(**)	-1		-1
Department of Defense—Military:									
Education Benefits fund	-11		-11	-40		-40			
Department of Defense—Civil:									
Military retirement fund	-1,449		-1,449	-4,417		-4,417	-3,967		-3,967
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-199		-199	-597		-597	-523		-523
Federal disability insurance trust fund	-19		-19	-57		-57	-50		-50
Federal hospital insurance trust fund	-117		-117	-351		-351	-327		-327
Department of State:									
Foreign Service retirement and disability fund	-3		-3	-10		-10	-8		-8
Office of Personnel Management:									
Civil Service retirement and disability fund	-499		-499	-948		-948	-925		-925
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-91		-91	-313		-313	-271		-271
Subtotal	-2,388		-2,388	-6,733		-6,733	-6,072		-6,072

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Table 5. Outlays of the U.S. Government, December 1985 and Other Periods (In millions)—Continued

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
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-\$2		-\$2	-\$1		-\$1
Department of Defense—Civil:									
Education benefits fund	\$1		\$1	3		3			
Military retirement fund	132		132	1,587		1,587	-524		-524
Soldiers' and Airmen's Home permanent fund	-4		-4	-4		-4	-4		-4
Corps of Engineers	(**)		(**)	-6		-6	-6		-6
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund ...	-1,159		-1,159	-1,765		-1,765	-1,510		-1,510
Federal disability insurance trust fund	-179		-179	-248		-248	-216		-216
Federal hospital insurance trust fund	-1,083		-1,083	-1,103		-1,103	-887		-887
Federal supplementary medical insurance trust fund ..	-531		-531	-591		-591	-502		-502
Department of Labor:									
Unemployment trust fund	-821		-821	-822		-822	-555		-555
Department of State:									
Foreign Service retirement and disability fund	-133		-133	-133		-133	-114		-114
Department of Transportation:									
Airport and airway trust fund	-404		-404	-404		-404	-353		-353
Highway trust fund	-605		-605	-635		-635	-573		-573
Environmental Protection Agency:									
Post-closure liability trust fund	(**)		(**)	-1		-1	-1		-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-6,508		-6,508	-6,754		-6,754	-6,180		-6,180
Veterans Administration:									
United States government life insurance fund	-10		-10	-10		-10	-11		-11
National service life insurance fund	-449		-449	-452		-452	-429		-429
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-23		-23	-77		-77	-32		-32
Other	-2		-2	-5		-5	-15		-15
Subtotal	-11,775		-11,775	-11,423		-11,423	-11,913		-11,913
Unrealized Discount on trust fund investments	-3		-3	-7		-7			
Rents and royalties on the Outer Continental Shelf lands ..		\$493	-493		\$759	-759		\$1,925	-1,925
Total—Undistributed offsetting receipts	-14,165	493	-14,659	-18,162	760	-18,922	-17,985	1,925	-19,910
Total—Budget outlays	93,613	9,534	84,079	278,468	24,553	253,916	266,213	27,648	238,565
Off-budget Federal entities:									
Federal Financing Bank	2,153	3,172	-1,020	5,183	5,967	-784	6,730	6,978	-248
Petroleum acquisition and transportation, strategic petroleum reserve	48		48	178		178	428		428
Postal Service	2,708	3,010	³ -302	7,911	8,834	-923	6,967	8,057	-1,090
Rural electrification and telephone revolving fund	129	74	55	233	235	-2	293	313	-20
Rural Telephone Bank	3	14	-11	13	33	-20	18	32	-14
Synthetic Fuels Corporation fund	5	5		12	12		9	9	
U.S. Railway Association									
Total—Off-budget Federal entities	5,045	6,275	-1,230	13,531	15,081	-1,551	14,446	15,390	-944
Total—Outlays	98,658	15,810	82,849	291,999	39,634	252,365	280,659	43,038	237,621

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$7,355	\$8,806
Receipts from off-budget Federal entities	2,981	3,642
Intrabudgetary transactions	42,311	41,138
Total receipts offset against outlays	52,647	53,586

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

²Includes an adjustment to prior reporting.

³The Postal Service figure represents reporting for the full calendar month of November and is partially estimated. This estimate includes \$94 million for postal money orders issued between December 21 and 31, and is derived from the Postal Service consolidated reporting system.

... No transactions.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, December 1985 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and 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	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$45,755	\$108,645	\$90,699	\$1,823,103	\$1,885,992	\$1,931,748
Federal Financing Bank		14,194		(**)	14,194	14,194
Total public debt securities	45,755	122,839	90,699	1,823,103	1,900,186	1,945,942
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	-5	-15	-22	4,366	4,356	4,351
Total federal securities	45,751	122,824	90,677	1,827,470	1,904,542	1,950,293
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	12,490	32,310	26,515	317,612	337,432	349,922
Total borrowing from the public	33,261	90,514	64,162	1,509,857	1,567,110	1,600,371
Accrued interest payable to the public	2,545	-180	-2,359	26,709	23,983	26,528
Allocations of special drawing rights	26	191	-92	5,191	5,356	5,382
Deposit funds	-50	-264	-66	14,385	14,171	14,121
Miscellaneous liability accounts (includes checks outstanding etc.)	683	512	-788	11,639	11,468	12,151
Total liability accounts	36,466	90,773	60,856	1,567,780	1,622,088	1,658,554
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	7,057	5,177	-3,198	4,174	2,294	9,351
Tax and loan note accounts	13,827	8,698	-9,580	12,886	7,757	21,584
Balance	20,884	13,875	-12,777	17,060	10,051	30,935
Special drawing rights:						
Total holdings	40	446	86	6,847	7,253	7,293
SDR certificates issued to Federal Reserve Banks		-100		-4,618	-4,718	-4,718
Balance	40	346	86	2,229	2,535	2,575
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments				19,699	19,699	19,699
Maintenance of value adjustments	94	699	-337	-717	-111	-17
Letter of credit issued to IMF	-43	-115	204	-7,946	-8,018	-8,061
Dollar deposits with the IMF	11	12	9	-51	-50	-39
Receivable/payable (-) for interim maintenance of value adjustments	-43	-316	140	-543	-817	-859
Balance	19	280	16	10,442	10,703	10,722
Loans to International Monetary Fund	-34	-27	-74	1,236	1,243	1,209
Other cash and monetary assets	112	1,254	906	8,872	10,014	10,126
Total cash and monetary assets	21,020	15,728	-11,843	39,839	34,546	55,567
Miscellaneous asset accounts	815	29	1,366	15,365	14,579	15,394
Total asset accounts	21,835	15,757	-10,477	55,204	49,126	70,961
Excess of liabilities (+) or assets (-)	+14,631	+75,017	+71,333	+1,512,576	+1,572,962	+1,587,593
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	25	112	141		86	112
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (-)]	+14,656	+75,129	+71,473	+1,512,576	+1,573,049	+1,587,705

¹Major sources of information used to determine Treasury's operating cash included the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received; and withdrawals are reflected as processed.

... No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, December 1985 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,572,962	\$1,512,576	\$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,572,962	1,512,576	1,301,228
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	15,886	76,679	72,417
Changes in composition of unified budget			
Budget surplus (-) or deficit (Table 3)	15,886	76,679	72,417
Off-budget surplus (-) or deficit (Table 3)	-1,230	-1,551	-944
Total budget surplus (-) or deficit (Table 3)	14,656	75,129	71,473
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-25	-112	-141
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	-25	-112	-141
Excess of liabilities close of period	1,587,593	1,587,593	1,372,561

See footnotes on page 3.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, December 1985 and Other Periods (in millions)

Classification	Net Transactions (-) denotes net reduction of liability 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	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	(**)	-\$1	-\$4	\$9	\$8	\$8
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-\$4	-11	-11	82	75	71
Department of Housing and Urban Development:						
Federal Housing Administration	(**)	-3	-7	117	115	115
Department of the Interior:						
Bureau of Land Management	(**)	(**)	(**)	17	17	17
Department of Transportation:						
Coast Guard:						
Family housing mortgages			(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages				1	1	1
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority				1,725	1,725	1,725
Total agency securities	-5	-15	-22	4,366	4,356	4,351

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, December 1985 and Other Periods (In 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	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$544	-\$1,737	-\$3,614	\$23,811	\$21,530	\$22,074
Commerce, Fishing Vessels, NOAA						
Export-Import Bank of United States						
Federal Emergency Management Agency:						
National Insurance Development Fund		1	2	69	70	70
Federal Financing Bank	-732	-14,295	1,219	153,075	139,513	138,780
Federal Housing Administration:						
General insurance				1,530	1,530	1,530
Special risk insurance				1,909	1,909	1,909
General Services Administration:						
Pennsylvania Avenue Development Corporation				58	58	58
Rural Communication Development Fund		2	2	23	25	25
Rural Electrification Administration		62	94	7,865	7,927	7,927
Rural Telephone Bank				759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund		-1,625	-1,735	3,786	2,161	2,161
Agricultural credit insurance fund		-815	-521	6,220	5,405	5,405
Rural development insurance fund		-210		1,726	1,516	1,516
Federal Crop Ins. Corp.				113	113	113
Secretary of Education:						
College housing loans				2,625	2,625	2,625
Secretary of Energy:						
Alternative Fuel Production, DOE				1,170	1,170	1,170
Bonneville Power Administration				1,340	1,340	1,340
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped		250	225	4,801	5,051	5,051
Low-Rent Public housing	48	143	6,677	14,727	14,823	14,870
Urban renewal fund						
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account				1,335	1,335	1,335
Railroad retirement social security equivalent fund	190	523	471	1,717	2,050	2,240
Secretary of Transportation:						
Aircraft purchase loan guarantee program				13	13	13
Federal ship revolving fund	75	320		130	375	450
Rail Passenger Service Act						
Railroad revitalization and improvement	12	12				12
Rail service assistance						
Regional Rail Reorganization						
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury						
Financed through issues of Public Debt Securities	137	-17,369	2,820	230,954	213,450	213,585
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	262	262	162	15,410	15,410	15,672
National Credit Union Administration	3		22	222	219	222
Postal Service				1,690	1,690	1,690
Tennessee Valley Authority	12	61	275	14,561	14,610	14,622
U.S. Railway Association				74	74	74
Total borrowing from the Federal Financing Bank	277	323	459	31,957	32,003	32,280

Note: Includes only amounts loaned to Federal Agencies in lieu of Agency Debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal Agencies. 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.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, December 1985 and Other Periods (In 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	
Federal funds:						
Department of Agriculture				\$6	\$6	\$6
Department of Commerce		\$15	\$72	108	123	123
Department of Energy	\$4	62		1,366	1,424	1,429
Department of Health and Human Services	-1	-2	(**)	9	8	7
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	166	401	218	3,783	4,019	4,185
Agency securities			-2	135	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities			-11			
Special assistance function fund:						
Public debt securities						
Agency securities			-11			
Management and liquidating functions fund:						
Public debt securities	-4	54	238	766	824	820
Agency securities	(**)	-4	20	85	81	80
Guarantees of mortgage-backed securities:						
Public debt securities	20	65	54	1,015	1,060	1,080
Agency securities			4	3	3	3
Participation sales fund:						
Public debt securities	-5	35	158	2,088	2,128	2,123
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities						
Other						
Department of the Interior	67	128	244	7,422	7,483	7,549
Department of Labor	(**)	-5	-8	303	298	298
Department of Transportation	(**)	3	21	129	133	132
Department of the Treasury	-1	-1,651	-705	2,080	431	430
Veterans Administration:						
Veterans reopened insurance fund	24	15	26	635	626	650
Independent agencies:						
Export-Import Bank of the United States	248	352	200	73	177	424
Federal Emergency Management Agency:						
National insurance development fund	-51	-80	41	150	121	70
Federal Savings and Loan Insurance Corporation:						
Public debt securities	-16	329	-1,130	5,758	6,103	6,087
Agency securities				67	67	67
National Credit Union Administration	19	19	-15	1,131	1,131	1,150
Tennessee Valley Authority:						
Agency securities						
Other	-19	5	43	1,134	1,158	1,139
Total public debt securities	451	-253	-545	27,956	27,252	27,703
Total agency securities	(**)	-4	-1	302	298	298
Total Federal funds	451	-258	-545	28,258	27,550	28,001
Trust funds:						
Legislative Branch:						
United States Tax Court		(**)	(**)	2	2	2
Library of Congress	(**)	1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund	(**)	2	2	102	104	104
Funds Appropriated to the President		(**)	(**)	1	1	1
Department of Agriculture						
Department of Commerce		(**)	(**)	(**)		
Department of Defense—Military	4	5	1	10	10	14
Department of Defense—Civil	-146	8,949	11,199	11,635	20,729	20,583
Other	4	38	14	250	285	288
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	3,439	4,363	-903	30,968	31,892	35,331
Agency securities						
Federal disability insurance trust fund:						
Public debt securities	907	694	-675	5,704	5,490	6,398
Federal hospital insurance trust fund:						
Public debt securities	35	-698	-1,139	20,721	19,988	20,023
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	528	273	604	10,736	10,482	11,009
Other	(**)	3	1	31	33	34

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, and Other Periods (In millions)—Continued

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	
Trust funds:—Continued						
Department of the Interior	\$30	\$11	-\$15	\$195	\$177	\$207
Department of Labor:						
Unemployment trust fund	-312	402	461	17,009	17,723	17,410
Other	-4	-9	-15	24	19	15
Department of State:						
Foreign service retirement and disability fund	207	203	241	2,462	2,458	2,665
Other			(**)	(*)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	267	501	560	7,410	7,645	7,912
Highway trust fund	436	262	1,065	11,942	11,768	12,205
Other .....	(**)	(**)	.....	(**)	(**)	(**)
Department of the Treasury	-10	-6	19	265	269	259
Environmental Protection Agency	-31	-74	47	701	658	627
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	5,774	17,098	14,853	127,278	138,602	144,376
Agency securities				175	175	175
Employees health benefits fund	47	120	110	1,174	1,247	1,295
Employees life insurance fund	9	207	170	6,640	6,837	6,847
Retired employees health benefits fund		(**)	(**)	4	4	4
Veterans Administration:						
Government life insurance fund	3	-4	-1	269	262	265
National service life insurance:						
Public debt securities	375	305	287	9,296	9,227	9,601
Agency securities				135	135	135
Veterans special life insurance fund	39	39	34	942	942	981
General Post Fund National Homes		1	7	17	18	18
Independent agencies:						
Federal Deposit Insurance Corporation	107	-511	20	16,130	15,512	15,619
Harry S. Truman Memorial Scholarship Trust Fund	(**)	1	1	47	48	48
Japan-United States Friendship Commission	1	-2	(**)	18	15	16
Railroad Retirement Board	-23	-5	-3	4,232	4,250	4,227
Other	(**)	1	1	6	7	7
Total public debt securities	11,685	32,172	26,920	286,226	306,712	318,397
Total agency securities .....	.....	.....	.....	765	765	765
Total trust funds	11,685	32,172	26,920	286,991	307,477	319,162
Off-budget Federal entities:						
Federal Financing Bank						
Postal Service	353	396	141	2,362	2,405	2,758
Rural electrification and telephone revolving fund				1	1	1
Total public debt securities	353	396	141	2,363	2,406	2,759
Total off-budget Federal entities	353	396	141	2,363	2,406	2,759
Grand total	12,490	32,310	26,515	317,612	337,432	349,922

....No transactions

(**) Less than \$500,000

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (In millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$29,730	\$23,399	\$30,193										\$83,323	\$77,470
Corporation income taxes	1,181	1,390	12,287										14,858	13,589
Social insurance taxes and contributions:														
Employment taxes and contributions	18,708	17,478	19,012										55,199	51,499
Unemployment insurance	1,340	2,241	221										3,803	4,066
Other retirement contributions	382	432	429										1,243	1,194
Excise taxes	2,958	3,211	3,017										9,186	9,322
Estate and gift taxes	574	564	514										1,651	1,546
Customs duties	1,106	1,028	1,008										3,141	3,060
Miscellaneous receipts	1,902	1,419	1,511										4,832	4,402
Total—budget receipts this year ..	57,881	51,163	68,193										177,236	.....
<i>Total—budget receipts prior year</i>	<i>52,251</i>	<i>51,493</i>	<i>62,404</i>										<i>.....</i>	<i>166,148</i>
Outlays														
Legislative Branch	140	129	171										440	359
The Judiciary	98	74	102										275	241
Executive Office of the President ..	11	8	10										29	30
Funds Appropriated to the President:														
International security assistance ..	1,517	354	903										2,774	2,664
International development assistance	297	230	133										660	760
Other	36	-2	59										93	459
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719										11,957	6,500
Other	2,592	1,654	1,546										5,791	7,414
Department of Commerce	163	223	202										588	521
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,994										17,215	15,313
Department of the Navy	7,301	7,096	7,719										22,116	19,916
Department of the Air Force	7,294	7,451	7,911										22,656	19,921
Defense agencies	1,046	1,263	1,581										3,890	3,327
Total Military	21,284	21,388	23,206										65,878	58,476
Civil	1,721	1,728	1,738										5,187	3,644
Department of Education	1,501	1,901	1,204										4,607	4,326
Department of Energy	910	934	1,020										2,864	2,745
Department of Health and Human Services:														
Human Development Services	482	438	423										1,343	1,446
Health Care Financing Administration:														
Grants to States for Medicaid ..	2,189	1,938	1,843										5,970	5,351
Federal hospital ins. trust fund ..	4,340	3,892	4,065										12,297	12,550
Federal supp. med. ins. trust fund	2,245	2,146	2,120										6,511	5,362
Other	1,528	1,518	940										3,986	4,532
Social Security Administration:														
Assistant Payments Program ...	881	749	647										2,277	2,112
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454										42,958	41,301
Federal disability ins. trust fund	1,625	1,597	1,622										4,844	4,676
Other	1,078	1,993	4,444										7,515	5,392
Other	-1,313	-1,377	-3,931										-6,621	-5,190

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1985 (In millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$1,408	\$1,518	\$1,329										\$4,256	\$10,882
Department of the Interior	275	498	376										1,150	1,229
Department of Justice	309	267	283										859	834
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729										4,231	4,213
Other	-76	486	305										716	786
Department of State	383	320	210										913	791
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061										3,943	3,472
Other	1,072	1,208	1,245										3,525	3,048
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702										50,859	49,387
General revenue sharing	1,126												1,126	1,146
Other	-1,054	-848	-936										-2,838	-5,081
Environmental Protection Agency	504	401	462										1,367	1,290
General Services Administration	-159	41	360										242	-61
National Aeronautics and Space Administration	889	603	749										2,241	2,044
Office of Personnel Management	2,071	1,855	1,781										5,707	5,666
Small Business Administration	176	-24	-42										109	169
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179										4,659	4,629
National service life	49	37	51										137	115
Government service life	4	3	4										11	11
Other	899	949	1,174										3,022	3,073
Independent agencies:														
Postal Service	196												196	409
Tennessee Valley Authority	91	154	36										280	259
Other independent agencies	2,171	697	1,039										3,907	4,494
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,172	-2,172	-2,388										-6,733	-6,072
Interest received by trust funds	1,458	-1,106	-11,775										-11,423	-11,913
Rents and royalties on Outer Continental Shelf lands	-293	26	-493										-760	-1,925
Other	-1	-3	-3										-7	
Totals this year:														
Budget outlays	85,074	84,763	84,079										253,916	
Budget surplus (+) or deficit (-)	-27,192	-33,600	-15,886										-76,679	
Off-budget surplus (+) or deficit (-)	+106	+215	+1,230										+1,551	
Total surplus (+) or deficit (-)	-27,087	-33,386	-14,656										-75,129	
Totals prior year:														
Budget outlays	81,028	79,950	77,587											238,565
Budget surplus (+) or deficit (-)	-28,777	-28,456	-15,184											-72,417
Off-budget surplus (+) or deficit (-)	+768	-440	+616											+944
Total surplus (+) or deficit (-)	-28,009	-28,896	-14,568											-71,473

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (In millions) as of December 31, 1985

Classification	Current 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	
Trust receipts, outlays, and investments held:									
Airport and airway	\$126	-\$99	\$225	\$656	\$190	\$465	\$7,410	\$7,645	\$7,912
Black lung disability	36	46	-10	119	132	-13	.....	.....	.....
FDIC .....	.....	-106	106	.....	511	-511	16,130	15,512	15,619
Federal disability insurance	1,257	385	872	3,903	3,454	448	5,704	5,490	6,398
Federal employees life and health .....	.....	-50	50	.....	-319	319	7,819	8,089	8,145
Federal employees retirement	432	-5,619	6,051	1,250	-2,593	3,843	130,016	141,339	147,320
Federal hospital insurance	3,459	3,571	-113	10,572	11,038	-467	21,176	20,443	20,478
Federal old-age and survivors insurance	14,058	10,893	3,165	39,853	38,400	1,454	30,968	31,892	35,331
Federal supplementary medical insurance .....	.....	-621	621	(**)	-279	279	10,736	10,482	11,009
Revenue sharing	4,185	(**)	4,185	4,185	1,126	3,059	.....	.....	.....
Highways	1,341	456	886	3,164	3,309	-145	11,942	11,768	12,205
Military advances .....	.....	36	-36	.....	287	-287	.....	.....	.....
Railroad retirement	238	527	-289	886	1,543	-657	4,232	4,250	4,227
Military retirement .....	.....	145	-145	.....	-8,948	8,948	11,635	20,729	20,583
Unemployment	221	876	-655	3,803	3,291	512	17,009	17,723	17,410
Veterans life insurance .....	.....	-444	444	.....	-353	353	10,642	10,566	10,982
All other trust	36	127	-91	87	149	-61	1,573	1,549	1,541
Trust fund receipts and outlays on the basis of Table 3 and investments held from Table 4-D	25,390	10,122	15,268	68,477	50,936	17,541	286,991	307,477	319,162
Interfund receipts offset against trust fund outlays	18,626	18,626	.....	36,338	36,338	.....	.....	.....	.....
Total trust fund receipts and outlays ...	44,016	28,748	15,268	104,814	87,274	17,541	.....	.....	.....
Federal fund receipts and outlays on the basis of Table 3	46,988	78,143	-31,155	112,944	207,164	-94,220	.....	.....	.....
Interfund receipts offset against Federal fund outlays	194	194	.....	250	250	.....	.....	.....	.....
Total Federal fund receipts and outlays .	47,182	78,337	-31,155	113,194	207,414	-94,220	.....	.....	.....
Total Interfund receipts and outlays	-23,005	-23,005	.....	-40,773	-40,773	.....	.....	.....	.....
Net budget receipts and outlays	68,193	84,079	-15,886	177,236	253,916	-76,679	.....	.....	.....

....No transactions.

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

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 receipt 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. Included in total interfund receipts and outlays are \$4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, December 1985 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$30,193	\$83,323	\$77,470
Corporation income taxes	12,287	14,858	13,589
Social insurance taxes and contributions:			
Employment taxes and contributions	19,012	55,199	51,499
Unemployment insurance	221	3,803	4,066
Other retirement contributions	429	1,243	1,194
Excise taxes	3,017	9,186	9,322
Estate and gift taxes	514	1,651	1,546
Customs	1,008	3,141	3,060
Miscellaneous	1,511	4,832	4,402
Total	68,193	177,236	166,148
NET OUTLAYS			
National defense	23,915	67,828	60,436
International affairs	1,121	4,340	4,718
General science, space, and technology	853	2,579	2,325
Energy	384	1,248	1,168
Natural resources and environment	1,306	3,758	3,610
Agriculture	4,407	11,762	7,375
Commerce and housing credit	-33	726	2,159
Transportation	2,387	7,657	6,725
Community and regional development	615	2,174	2,676
Education, training, employment and social services	2,058	7,415	7,133
Health	2,799	8,704	8,071
Social security and medicare	21,502	64,671	61,729
Income security	10,022	30,154	34,459
Veterans benefits and services	2,418	7,852	7,839
Administration of justice	587	1,566	1,497
General government	1,287	2,152	1,171
General purpose fiscal assistance	45	1,785	1,875
Interest	11,287	35,039	31,596
Undistributed offsetting receipts	-2,881	-7,492	-7,997
Total	84,079	253,916	1238,565

¹Includes an adjustment to prior reporting.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

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 fund 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 by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law,

refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

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.

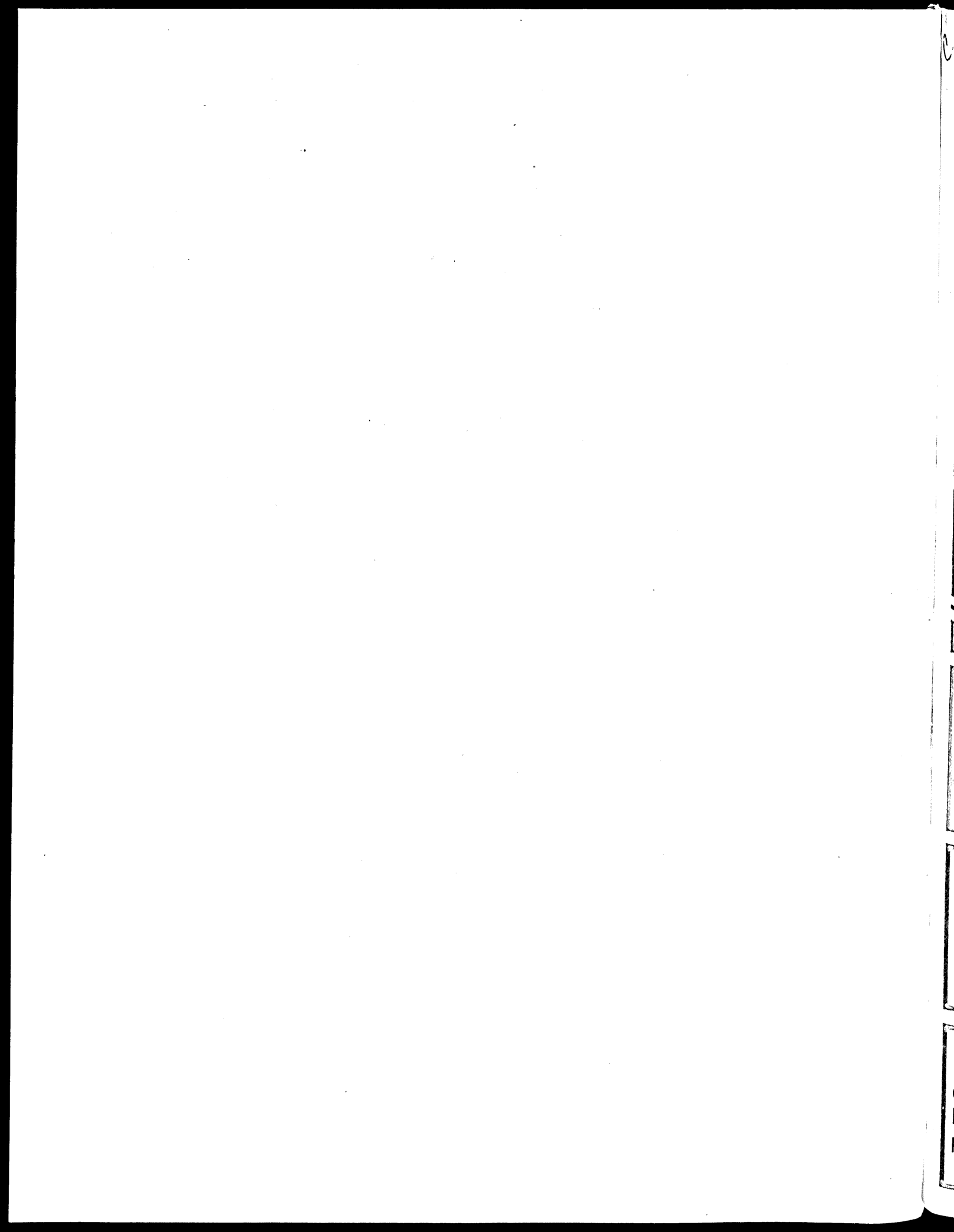
5. Other Sources of Information About Federal Government Financial Activities

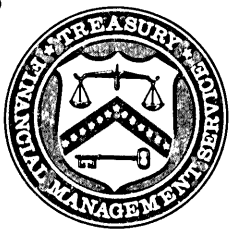
- *Guide to the Monthly Treasury Statement, May 1983* (Available from the Financial Management Service, U.S. Department of Treasury, Washington, D.C. 20226). This publication describes and explains each element within the *MTS*, including how data are prepared, a brief history of the publication, and other information.
- *Federal Financial Transactions* (Available from GPO, Washington, D.C. 20402). This publication provides a detailed description of the Department of the the Treasury's financial operations.
- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). 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 from GPO, Washington, D.C. 20402, on a subscription basis only). *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). This publication provides detailed information concerning the public debt.
- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.
- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:
 - The Budget of the United States Government, FY 19__*
 - Appendix, The Budget of the United States Government, FY 19__*
 - The United States Budget in Brief, FY 19__*
 - Special Analyses*
 - Historical Tables*
- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

1986 Release Dates for Monthly Treasury Statement

MTS	Release Dates
1/86	2/24/86
2/86	3/21/86
3/86	4/21/86
4/86	5/21/86
5/86	6/20/86
6/86	7/22/86
7/86	8/21/86
8/86	9/22/86
9/86	10/22/86
10/86	11/24/86
11/86	12/19/86
12/86	1/23/87

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402, (202)783-3238. The subscription price:
\$27 per year (domestic), \$33.75 per year (foreign).
No single copies are sold.





003213

For Fiscal Year 1986,
Through January 31, 1986,
and Other Periods

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Monthly Treasury Statement of Receipts and Outlays of the United States Government

Department of the Treasury
Financial Management Service

Summary - page 2	Receipts - page 6	Outlays - page 7	Deficit Financing - page 20	
Receipts/ Outlays by Month - page 26	Federal Trust Funds/ Securities - page 28	Receipts by Source/ Outlays by Function - page 29	Explanatory Notes - page 30	

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th 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; outlays

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 *U.S. Government Annual Report* 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 1985 and 1986, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/Surplus (-)
FY 1985			
October	\$52,251	\$81,028	\$28,777
November	51,494	179,950	28,456
December	62,404	177,587	15,183
January	70,454	76,838	6,384
February	54,021	74,851	20,830
March	49,606	78,067	28,461
April	94,593	82,228	-12,365
May	39,794	80,245	40,450
June	72,151	71,506	-645
July	² 57,970	² 78,012	20,042
August	55,776	83,621	27,845
September	73,808	73,191	-617
Year-to-Date	733,996	936,809	202,813
FY 1986			
October	57,881	85,074	27,193
November	51,163	84,763	33,601
December	68,193	84,079	15,886
January	76,710	82,849	6,140
Year-to-date	253,946	336,765	82,819

¹Includes an adjustment to prior reporting.

²Does not include a prior period adjustment of \$326 million. However, the current fiscal year to date figure does include the adjustment.

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

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, January 1986 and Other Periods (In millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1986 ¹	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987)
Total budget and off-budget results:					
Budget receipts	\$76,710	\$253,946	\$777,139	\$236,601	\$850,372
Budget outlays	82,849	336,765	975,308	2315,382	993,098
Budget surplus (+) or deficit (-)	-6,140	-82,819	-198,169	-78,781	-142,726
Off-budget surplus (+) or deficit (-)	-352	+1,199	-4,620	-685	-905
Total surplus (+) or deficit (-)	-6,492	-81,620	-202,789	-79,466	-143,630
Means of financing:					
By Borrowing from the public	12,660	103,174	204,151	76,837	141,680
By Reduction of Cash and Monetary assets, increase (-)	-9,503	-25,231	-2,940	3,853	.....
By Other means	3,334	3,677	1,578	-1,224	1,950
Total budget and off-budget financing	6,492	81,620	202,789	79,466	143,630

¹Based on the FY 1987 budget released by the Office of Management and Budget on February 5, 1986.

²Includes an adjustment to prior reporting.

... No transactions

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

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

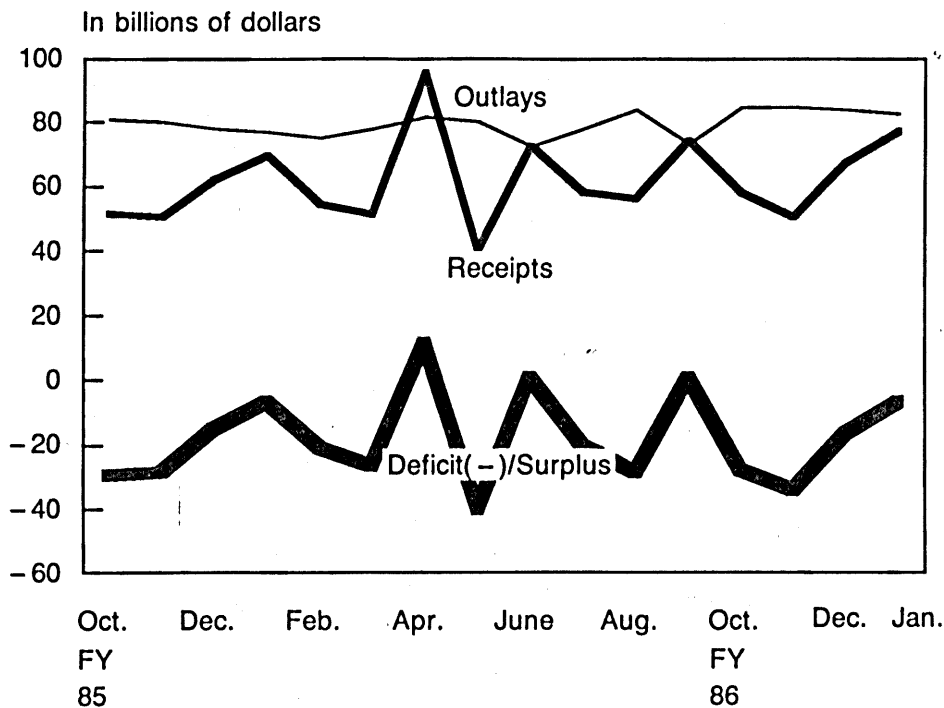


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

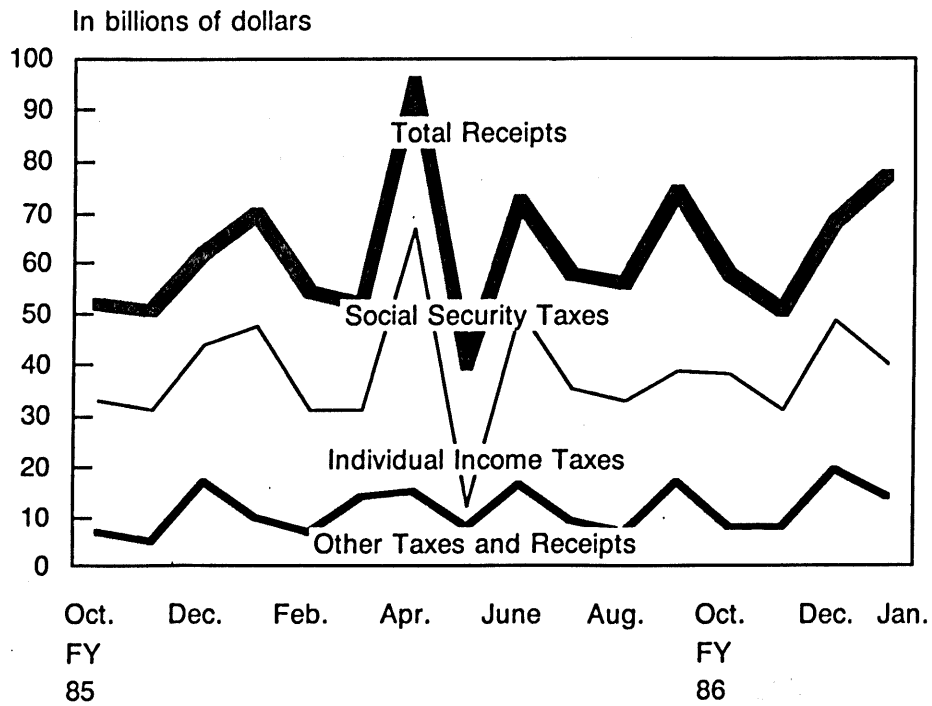


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

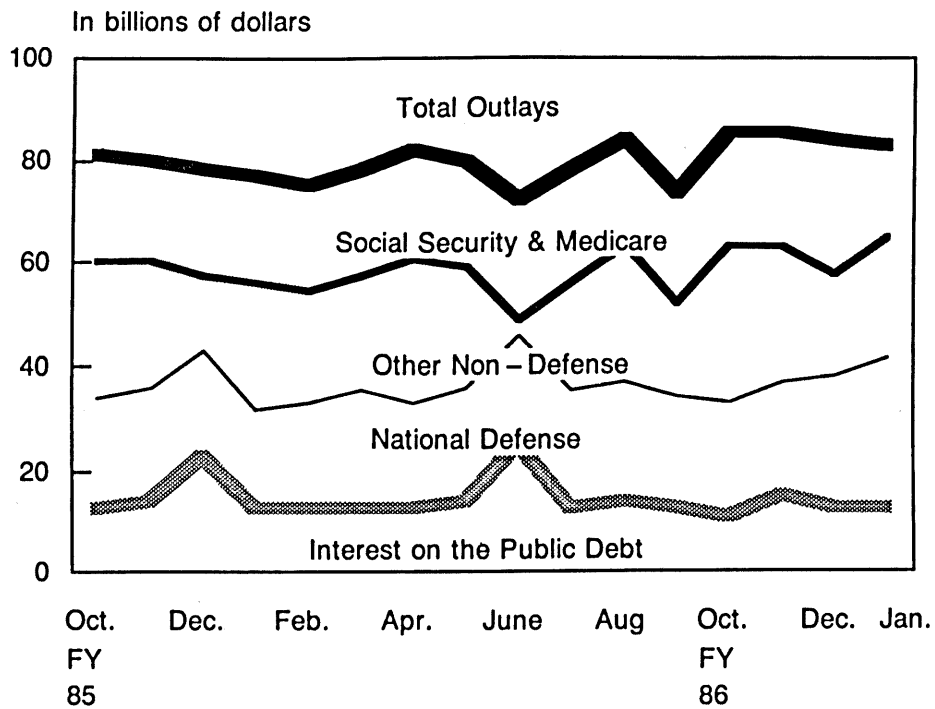


Table 3. Summary of Receipts and Outlays of the U.S. Government, January 1986 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$40,150	\$123,473	\$115,322	\$353,738
Corporation income taxes	2,825	17,682	16,368	70,865
Social insurance taxes and contributions:				
Employment taxes and contributions	25,363	80,562	73,160	252,114
Unemployment insurance	1,211	5,014	5,394	23,581
Other retirement contributions	408	1,651	1,600	4,743
Excise taxes	3,167	12,395	12,611	34,628
Estate and gift taxes	587	2,239	2,151	6,073
Customs duties	1,097	4,239	4,146	12,404
Miscellaneous receipts	1,901	6,692	5,850	18,993
Total	76,710	253,946	236,601	777,139
Budget Outlays				
Legislative Branch	125	565	528	1,946
The Judiciary	76	350	307	1,062
Executive Office of the President	11	40	40	111
Funds Appropriated to the President ²	525	4,051	5,153	12,285
Department of Agriculture ²	5,543	23,291	19,483	51,488
Department of Commerce	112	700	720	2,001
Department of Defense—Military ²	20,253	86,131	77,388	257,981
Department of Defense—Civil	1,701	6,888	5,322	20,587
Department of Education ²	1,699	6,305	5,898	17,840
Department of Energy ²	901	3,765	3,509	9,813
Department of Health and Human Services ²	28,086	109,165	103,280	332,907
Department of Housing and Urban Development ²	1,470	5,725	13,405	15,144
Department of the Interior ²	494	1,644	1,705	4,865
Department of Justice	406	1,265	1,224	3,847
Department of Labor	2,416	7,363	7,422	23,124
Department of State	197	1,110	1,025	2,915
Department of Transportation ²	1,971	9,438	8,486	26,443
Department of the Treasury:				
General revenue sharing	1,040	2,166	2,283	4,433
Interest on the public debt	13,397	64,256	61,900	196,100
Other ²	-408	-3,246	-6,757	-15,784
Environmental Protection Agency	376	1,743	1,544	4,632
General Services Administration ²	-299	-57	-362	46
National Aeronautics and Space Administration ²	572	2,813	2,592	7,341
Office of Personnel Management	2,103	8,085	7,705	24,069
Small Business Administration ²	-54	55	116	576
Veterans Administration	2,070	9,899	8,753	26,538
Other independent agencies ²	753	5,137	5,184	10,147
Allowances, undistributed				
Undistributed offsetting receipts:				
Other interest				-300
Employer share, employee retirement	-2,239	-8,972	-8,372	-29,126
Interest received by trust funds	-130	-11,834	-11,960	-31,072
Rents and royalties on the Outer Continental Shelf lands	-318	-1,077	-2,138	-5,450
Sale of Conrail				-1,200
Total	82,849	336,765	315,382	975,308
Budget surplus (+) or deficit (-)	-6,140	-82,819	-78,781	-198,169
Off-budget surplus (+) or deficit (-)	-352	+1,199	-685	-4,620
Total surplus (+) or deficit (-)	-6,492	-81,620	-79,466	-202,789

¹Based on the FY 1987 Budget released by OMB February 5, 1986. In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), formerly off-budget entities will be printed on-budget. The Federal Financing Bank (FFB) activities are to be shown as separate accounts under the agencies that use the FFB to finance their programs. Public law 99-177 also moved two social security trust funds (the Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget. The estimates for 1986 and 1987 in this document have been adjusted from the published budget totals to show the formerly off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

²The outlays of this agency will be effected when the reclassification of formerly off-budget entities to on-budget and the creation of social security as off-budget is presented on the FY 1987 Budget basis.

³Includes an adjustment to the prior reporting.

... No transactions.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, January 1986 and Other Periods (In 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
Individual income taxes:									
Withheld	126,146			\$107,489			\$100,051		
Presidential Election Campaign Fund	(**)			1			1		
Other	14,484			19,748			17,143		
Total—Individual income taxes	40,630	\$480	\$40,150	127,238	\$3,765	\$123,473	117,194	\$1,872	\$115,322
Corporation income taxes	3,588	763	2,825	22,442	4,760	17,682	21,919	5,551	16,368
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	15,043		15,043	50,236		50,236	45,305		45,305
Self-Employment Contributions Act taxes	547		547	655		655	555		555
Deposits by States	1,990		2,190	5,782		5,782	6,158		6,158
Taxes on benefits	853		853	1,613		1,613	1,523		1,523
Total—FOASI trust fund	18,433		18,433	58,287		58,287	53,541		53,541
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,446		7,446	4,827		4,827	4,346		4,346
Self-Employment Contributions Act taxes	155		55	71		71	61		61
Deposits by States	164		164	619		619	485		485
Taxes on benefits	58		58	109		109	104		104
Total—FDI trust fund	1,723		1,723	5,626		5,626	4,997		4,997
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	4,252		4,252	13,574		13,574	11,984		11,984
Self-Employment Contributions Act taxes	135		135	155		155	131		131
Deposits by States	442		442	1,671		1,671	1,295		1,295
Total—FHI trust fund	4,829		4,829	15,401		15,401	13,410		13,410
Railroad retirement accounts:									
Rail industry pension fund	186	1	185	513	4	509	517	9	508
Railroad social security equivalent benefit	123		123	603		603	568		568
Taxes on benefits	69		69	137		137	137		137
Total—Employment taxes and contributions	25,364	1	25,363	80,566	4	80,562	73,169	9	73,160
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	654		654	3,794		3,794	3,783		3,783
Federal Unemployment Tax Act taxes	511	8	503	1,135	29	1,105	1,562	13	1,549
Railroad Unemployment Ins. Act contributions	54		54	114		114	62		62
Total—Unemployment trust fund	1,219	8	1,211	5,043	29	5,014	5,407	13	5,394
Federal employees retirement contributions:									
Civil service retirement and disability fund	396		396	1,605		1,605	1,557		1,557
Foreign service retirement and disability fund	4		4	14		14	14		14
Other	(**)		(**)	1		1	1		1
Total—Federal employees retirement contributions ..	399		399	1,619		1,619	1,571		1,571
Other retirement contributions:									
Civil service retirement and disability fund	9		9	32		32	28		28
Total—Social insurance taxes and contributions	26,991	8	26,983	87,261	34	87,227	80,175	22	80,153
Excise taxes:									
Miscellaneous excise taxes ³	1,817	35	1,782	7,242	171	7,071	7,103	174	6,929
Airport and airway trust fund	235		235	895	4	891	954	2	951
Highway trust fund	1,102		1,102	4,223	-43	4,266	4,476	-96	4,572
Black lung disability trust fund	48		48	167		167	159		159
Total—Excise taxes	3,203	35	3,167	12,527	132	12,395	12,692	80	12,611
Estate and gift taxes	595	8	587	2,294	55	2,239	2,204	53	2,151
Customs duties	1,131	34	1,097	4,399	161	4,239	4,259	114	4,146
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,744		1,744	6,251		6,251	5,489		5,489
All other	158	(**)	158	444	3	441	366	5	361
Total—Miscellaneous receipts	1,901	(**)	1,901	6,695	3	6,692	5,856	5	5,850
Total—Budget receipts	78,038	1,328	76,710	262,855	8,910	253,946	244,299	7,698	236,601

¹In accordance with the provisions of the Social Security Act, as amended, "Individual Income Taxes Withheld" has been decreased and "Federal Contribution Act Taxes" correspondingly increased by \$1,288 million to correct estimates for the quarter ending March 31, 1985. "Individual Income Taxes-Other" has been decreased and "Self Employment Contribution Act Taxes" correspondingly increased by \$96 million to correct estimates for calendar year 1983 and prior.

²Includes adjustment for prior reporting of \$511 million.

³Includes amounts received for windfall profit tax pursuant to P.L. 96-223.

... No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in 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
Legislative Branch:									
Senate	\$25	\$1	\$25	\$91	\$2	\$88	\$85	\$2	\$83
House of Representatives	42	1	41	165	3	161	153	2	151
Joint Items	1		1	31		31	35		35
Congressional Budget Office	1		1	6		6	5		5
Architect of the Capitol	9		9	34		34	39		39
Library of Congress	16		16	90		90	80		80
Government Printing Office:									
Revolving fund (net)	-6		-6	4		4	10		10
General fund appropriations	9		9	43		43	28		28
General Accounting Office	28		28	98		98	85		85
United States Tax Court	3		3	9		9	7		7
Other Legislative Branch agencies	(**)		(**)	4		4	8		8
Proprietary receipts from the public		(**)	(**)		2	-2		2	-2
Intrabudgetary transactions	(**)		(**)	-2		-2	-1		-1
Total—Legislative Branch	127	2	125	572	7	565	534	6	528
The Judiciary:									
Supreme Court of the United States	1		1	5		5	5		5
Courts of appeals, district courts, and other judicial services	70		70	327		327	285		285
Other	4		4	18		18	17		17
Total—The Judiciary	76		76	350		350	307		307
Executive Office of the President:									
Compensation of the President and the White House Office	2		2	8		8	9		9
Office of Management and Budget	4		4	14		14	16		16
Other	4		4	17		17	15		15
Total—Executive Office of the President	11		11	40		40	40		40
Funds Appropriated to the President:									
Appalachian Regional Development programs	10		10	59		59	74		74
Disaster relief	47		47	134		134	70		70
International security assistance:									
Guarantee reserve fund	92	123	-32	342	292	49	201	58	143
Foreign military sales credit	53		53	822		822	821		821
Economic support fund	345		345	2,169		2,169	2,254		2,254
Military assistance	9		9	116		116	85		85
Peacekeeping operations	6		6	19		19	15		15
Other	2		2	11		11	11		11
Proprietary receipts from the public		(**)	(**)		29	-29		25	-25
Total—International security assistance	507	124	384	3,478	321	3,158	3,387	83	3,304
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	63		63	190		190	446		446
Inter-American Development Bank	30		30	123		123	132		132
Other	28		28	98		98	81		81
International organizations and programs	30		30	46		46	67		67
Total—Multilateral assistance	151		151	458		458	727		727
Agency for International Development:									
Functional development assistance program	157	(**)	157	508	1	507	490	1	489
Operating expenses, Agency for International Development	35		35	142		142	122		122
Payment to Foreign Service retirement and disability fund							41		41
Other	(**)	6	-5	72	10	62	62	12	50
Proprietary receipts from the public		87	-87		283	-283		260	-260
Total—Agency for International Development	192	93	100	722	295	427	714	273	441
Trade and development program	1		1	5		5	4		4
Peace Corps	9		9	42		42	41	(**)	41
Overseas Private Investment Corporation	-5	7	-12	(**)	29	-29	-15	23	-37
Inter-American Foundation	1	1	(**)	10	4	6	9	3	6
African Development Foundation	(**)		(**)	1		1	1		1
Total—International development assistance	350	100	250	1,238	329	909	1,481	299	1,182

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (In millions)—Continued

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
Funds Appropriated to the President:—Continued									
International monetary programs	-\$120		-\$120	-\$494		-\$494	\$268		\$268
Military sales programs:									
Foreign military sales trust fund	698		698	3,133		3,133	3,293		3,293
Other	14	\$12	2	49	\$9	40	34	\$42	-8
Proprietary receipts from the public		748	-748		2,896	-2,896		3,030	-3,030
Other	3		3	8		8	(**)		(**)
Total—Funds Appropriated to the President	1,509	984	525	7,605	3,554	4,051	8,607	3,454	5,153
Department of Agriculture:									
Departmental administration	7		7	35		35	18		18
Agricultural Research Service	50		50	175		175	163		163
Cooperative State Research Service	22		22	86		86	82		82
Extension Service	29		29	113		113	110		110
Statistical Reporting Service	5		5	20		20	18		18
Economic Research Service	6		6	15		15	14		14
Foreign Agricultural Service	8		8	29		29	28		28
Foreign Assistance Programs	50		50	118		118	146		146
Agricultural Stabilization and Conservation Service	4		4	36		36	89		89
Federal Crop Insurance Corporation	109	8	102	346	104	241	299	109	190
Commodity Credit Corporation:									
Price Support and Related Programs	4,150	505	3,645	17,072	1,539	15,533	11,750	1,983	9,768
National Wool Act Program	(**)		(**)	1		1	1		1
Rural Electrification Administration	3	(**)	3	11	1	11	12	1	12
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund				(**)	(**)	(**)			
Rural housing insurance fund	505	248	258	1,916	1,305	610	3,309	2,796	513
Agricultural credit insurance fund	186	832	-647	1,059	2,410	-1,351	2,014	1,864	150
Rural development insurance fund	113	116	-2	1,009	864	145	1,585	1,022	564
Rural water and waste disposal grants	15		15	75		75	55		55
Salaries and expenses	34		34	125		125	118		118
Other	4		4	13		13	10		10
Total—Farmers Home Administration	858	1,196	-338	4,196	4,579	-383	7,090	5,681	1,409
Soil Conservation Service:									
Conservation operations	42		42	125		125	129		129
Watershed and flood prevention operations	27		27	93		93	87		87
Other	7		7	25		25	26		26
Animal and Plant Health Inspection Service	35		35	84		84	94		94
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	40		40	163		163	262		262
Other	19	3	16	67	12	54	74	11	63
Food Safety and Inspection Service	38		38	121		121	121		121
Food and Nutrition Service:									
Food stamp program	983		983	3,839		3,839	3,913		3,913
Nutrition assistance for Puerto Rico	70		70	274		274	270		270
Child nutrition programs	358		358	1,368		1,368	1,336		1,336
Women, infants and children programs	145		145	534		534	515		515
Other	27		27	81		81	89		89
Total—Food and Nutrition Service	1,583		1,583	6,096		6,096	6,124		6,124
Forest Service:									
Forest research	12		12	40		40	39		39
National Forests system	117		117	538		538	388		388
Construction	26		26	106		106	107		107
Forest Service permanent appropriations	3		3	229		229	240		240
Cooperative work	9		9	-96		-96	39		39
Other	100		100	36		36	45		45
Total—Forest Service	266		266	853		853	856		856
Other	17	3	14	56	10	46	35		35
Proprietary receipts from the public		116	-116		399	-399		360	-360
Intrabudgetary transactions							(**)		(**)
Total—Department of Agriculture	7,374	1,831	5,543	29,936	6,644	23,291	27,628	8,145	19,483

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (In millions)—Continued

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
Department of Commerce:									
General administration	\$1		\$1	\$13		\$13	\$17		\$17
Bureau of the Census	17		17	77		77	64		64
Economic and Statistical Analysis	7		7	23		23	29		29
Economic Development Assistance	23	\$6	17	150	\$33	117	156	\$30	125
Promotion of Industry and Commerce	27		27	84		84	80		80
Science and technology:									
National Oceanic and Atmospheric Administration	87	1	86	398	6	392	339	5	334
Patent and Trademark Office	13		13	34		34	35		35
National Bureau of Standards	13		13	45		45	43		43
National Telecommunications and Information Administration	3		3	11		11	11		11
Total—Science and technology	115	1	114	489	6	483	428	5	423
Proprietary receipts from the public		2	-2		24	-24		12	-12
Intrabudgetary transactions	-69		-69	-72		-72	-7		-7
Total—Department of Commerce	122	9	112	764	63	700	767	48	720
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,012		2,012	8,788		8,788	8,382		8,382
Department of the Navy	1,953		1,953	7,854		7,854	7,165		7,165
Department of the Air Force	1,672		1,672	6,719		6,719	6,258		6,258
Total—Military personnel	5,636		5,636	23,360		23,360	21,804		21,804
Operation and maintenance:									
Department of the Army	1,404		1,404	6,545		6,545	6,327		6,327
Department of the Navy	1,855		1,855	8,215		8,215	8,011		8,011
Department of the Air Force	1,362		1,362	6,893		6,893	6,555		6,555
Defense agencies	661		661	2,599		2,599	2,285		2,285
Total—Operation and maintenance	5,282		5,282	24,252		24,252	23,177		23,177
Procurement:									
Department of the Army	1,198		1,198	5,040		5,040	4,174		4,174
Department of the Navy	2,129		2,129	9,053		9,053	8,171		8,171
Department of the Air Force	1,855		1,855	9,920		9,920	9,057		9,057
Defense agencies	69		69	312		312	344		344
Total—Procurement	5,251		5,251	24,325		24,325	21,747		21,747
Research, development, test, and evaluation:									
Department of the Army	354		354	1,278		1,278	1,218		1,218
Department of the Navy	705		705	3,001		3,001	2,416		2,416
Department of the Air Force	919		919	4,589		4,589	3,647		3,647
Defense agencies	303		303	1,319		1,319	1,081		1,081
Total—Research, development, test, and evaluation ..	2,280		2,280	10,188		10,188	8,363		8,363
Military construction:									
Department of the Army	128		128	496		496	337		337
Department of the Navy	119		119	447		447	423		423
Department of the Air Force	135		135	578		578	476		476
Defense agencies	40		40	131		131	107		107
Total—Military construction	423		423	1,651		1,651	1,342		1,342
Family housing	233		233	909		909	791		791
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	1	(**)	1	1	(**)
Intragovernmental funds:									
Department of the Army	251		251	373		373	161		161
Department of the Navy	-85		-85	149		149	5		5
Department of the Air Force	286		286	215		215	20		20
Defense agencies	914		914	847		847	160		160
Other	29	23	6	108	98	11	90	103	-13
Proprietary receipts from the public		175	-175		460	-460		357	-357
Intrabudgetary transactions	-51		-51	309		309	188		188
Total—Department of Defense—Military	20,451	198	20,253	86,689	558	86,131	77,849	461	77,389

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (In millions)—Continued

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
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$11		\$11	\$41		\$41	\$42		\$42
Construction, general	81		81	300		300	369		369
Operation and maintenance, general	92		92	410		410	415		415
Flood control	45		45	166		166	160		160
Other	11		11	115		115	119		119
Proprietary receipts from the public		\$9	-9		\$17	-17		\$24	-24
Total—Corps of Engineers	240	9	231	1,033	17	1,016	1,105	24	1,081
Military retirement fund:									
Payments to military retirement fund	(**)	(**)	(**)	10,500		10,500	9,500		9,500
Military retirement fund	1,464		1,464	5,848		5,848	4,230		4,230
Intrabudgetary transactions				-10,500		-10,500	-9,500		-9,500
Other	7	(**)	6	28	(**)	27	14	(**)	13
Proprietary receipts from the public		(**)	(**)		2	-2		2	-2
Total—Department of Defense—Civil	1,710	9	1,701	6,908	20	6,888	5,349	27	5,322
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	510		510	1,562		1,562	1,425		1,424
Impact aid	17		17	335		335	305		305
Special programs	60		60	229		229	516		516
Indian education	1		1	26		26	32		32
Total—Office of Elementary and Secondary Education	588		588	2,153		2,153	2,277		2,277
Office of Bilingual Education and Minority Languages Affairs									
Affairs	21		21	80		80	67		67
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	110		110	433		433	350		350
Rehabilitation services and handicapped research	103		103	402		402	280		280
Office of Vocational and Adult Education	84		84	325		325	181		181
Office of Postsecondary Education:									
College housing loans	37	8	29	37	69	-32	19	161	-141
Student financial assistance	460		460	1,628		1,628	1,384		1,384
Guaranteed student loans	200		200	950		950	1,107		1,107
Higher education	46		46	172		172	176		176
Higher education facilities loans and insurance	-1		-1	-14		-14	-14		-14
Total—Office of Postsecondary Education	741	8	733	2,773	69	2,703	2,673	161	2,512
Office of Educational Research and Improvement									
Special Institutions	14		14	50		50	34		34
Departmental management	19		19	76		76	112		112
Proprietary receipts from the public	25		25	93		93	93		93
Proprietary receipts from the public		-1	1		10	-10		11	-11
Total—Department of Education	1,706	7	1,699	6,385	79	6,305	6,069	171	5,888
Department of Energy:									
Atomic energy defense activities									
Energy programs:	657		657	2,553		2,553	2,317		2,317
General science and research activities	55		55	227		227	217		217
Energy supply, R and D activities	197		197	810		810	760		760
Uranium supply and enrichment activities	97		97	391		391	539		539
Fossil energy research and development	27		27	114		114	106		106
Naval petroleum and oil shale reserves	14		14	53		53	48		48
Energy conservation	31		31	160		160	148		148
Strategic petroleum reserve	16		16	65		65	73		73
Nuclear waste disposal fund	39		39	124		124	92		92
Other	36		36	101		101	97		97
Total—Energy programs	514		514	2,046		2,046	2,080		2,080
Power Marketing Administration									
Departmental administration	97	100	-3	408	385	23	442	499	-57
Proprietary receipts from the public	47		47	149		149	120		120
Intrabudgetary transactions		313	-313		968	-968		951	-951
Intrabudgetary transactions	-1		-1	-38		-38			
Total—Department of Energy	1,314	413	901	5,118	1,354	3,765	4,959	1,450	3,509

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (In millions)—Continued

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
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$36	(**)	\$36	\$145	\$1	\$144	\$144	\$1	\$143
Health Resources and Services Administration:									
Public enterprise funds	6	.....	6	13	.....	13	4	.....	4
Health resources and services	103	.....	103	461	.....	461	479	.....	479
Indian health and facilities	72	.....	72	297	.....	297	339	.....	339
Centers for Disease Control	34	.....	34	128	.....	128	119	.....	119
National Institutes of Health:									
Cancer research	109	.....	109	405	.....	405	395	.....	395
Heart, lung, and blood research	80	.....	80	277	.....	277	252	.....	252
Arthritis, diabetes, and digestive and kidney diseases	52	.....	52	177	.....	177	175	.....	175
Neurological and communicative disorders and stroke	36	.....	36	128	.....	128	119	.....	119
Allergy and infectious diseases	34	.....	34	121	.....	121	118	.....	118
General medical sciences	35	.....	35	147	.....	147	141	.....	141
Child health and human development	30	.....	30	107	.....	107	105	.....	105
Other research institutes	52	.....	52	199	.....	199	203	.....	203
Research resources	26	.....	26	97	.....	97	88	.....	88
Other	-25	.....	-25	-10	.....	-10	-19	.....	-19
Total—National Institutes of Health	428	.....	428	1,646	.....	1,646	1,577	.....	1,577
Alcohol, Drug Abuse, and Mental Health Administration	92	.....	92	328	.....	328	335	.....	335
Office of Assistant Secretary for Health	17	.....	17	60	.....	60	73	.....	73
Total—Public Health Service	789	(**)	788	3,078	1	3,078	3,071	1	3,070
Health Care Financing Administration:									
Grants to States for Medicaid	2,197	.....	2,197	8,167	.....	8,167	7,220	.....	7,220
Payments to health care trust funds	1,527	.....	1,527	5,502	.....	5,502	6,032	.....	6,032
Program management	3	.....	3	14	.....	14	4	.....	4
Federal hospital insurance trust fund:									
Benefit payments	4,221	.....	4,221	16,332	.....	16,332	16,313	.....	16,313
Administrative expenses and construction	68	.....	68	254	.....	254	249	.....	249
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	13	.....	13
Total—FHI trust fund	4,289	.....	4,289	16,586	.....	16,586	16,576	.....	16,576
Federal supplementary medical ins. trust fund:									
Benefit payments	2,120	.....	2,120	8,375	.....	8,375	6,902	.....	6,902
Administrative expenses and construction	76	.....	76	332	.....	332	352	.....	352
Total—FSMI trust fund	2,196	.....	2,196	8,707	.....	8,707	7,254	.....	7,254
Total—Health Care Financing Administration	10,211	.....	10,211	38,975	.....	38,975	37,085	.....	37,085
Social Security Administration:									
Payments to social security trust funds	191	.....	191	3,404	.....	3,404	1,438	.....	1,438
Special benefits for disabled coal miners	84	.....	84	338	.....	338	345	.....	345
Supplemental security income program	851	.....	851	4,089	.....	4,089	3,149	.....	3,149
Assistance payments program	787	.....	787	3,065	.....	3,065	2,952	.....	2,952
Child support enforcement	60	.....	60	231	.....	231	197	.....	197
Low income home energy assistance	373	.....	373	927	.....	927	1,048	.....	1,048
Retugee and entrant assistance	34	.....	34	119	.....	119	203	.....	203
Payments to States from receipts for child support .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	14,541	.....	14,541	56,602	.....	56,602	53,870	.....	53,870
Administrative expenses and construction	183	.....	183	582	.....	582	533	.....	533
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vocational Rehabilitation Services .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings	118	.....	118	471	.....	471	632	.....	632
Interest on normalized tax transfers	144	144	311	311
Total—FOASI trust fund	14,842	14,842	57,800	57,800	55,346	55,346

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Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in 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
Department of Health and Human Services—Continued									
Social Security Administration—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,627	.....	\$1,627	\$6,299	.....	\$6,299	\$6,042	.....	\$6,042
Administrative expenses and construction	49	.....	49	206	.....	206	206	.....	206
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vocational Rehabilitation Services .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	14	.....	14	30	.....	30
Total—FDI trust fund	1,675	.....	1,675	6,519	.....	6,519	6,278	.....	6,278
Total—Social Security Administration	18,900	.....	18,900	76,493	.....	76,493	70,957	.....	70,957
Human Development Services:									
Social services block grant	218	.....	218	785	.....	785	942	.....	942
Human development services	151	.....	151	652	.....	652	641	.....	641
Family social services	70	.....	70	239	.....	239	239	.....	239
Work incentives	5	.....	5	36	.....	36	64	.....	64
Community services	47	.....	47	123	.....	123	137	.....	137
Other .....	.....	\$1	-1	(**)	\$2	-2	1	\$1	(**)
Total—Human Development Services	492	1	491	1,836	2	1,834	2,024	1	2,023
Departmental management	19	.....	19	85	.....	85	66	.....	66
Proprietary receipts from the public .....	.....	487	-487	.....	1,923	-1,923	.....	1,819	-1,819
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-1,503	.....	-1,503	-6,283	.....	-6,283	-5,953	.....	-5,953
Payments for tax and other credits ¹ :									
Federal old-age and survivors insurance trust fund ...	-182	.....	-182	-2,379	.....	-2,375	-1,323	.....	-1,323
Federal disability insurance trust fund	-9	.....	-9	-1,025	.....	-1,025	-116	.....	-116
Federal hospital insurance trust fund	-24	.....	-24	781	.....	781	-79	.....	-79
Other	-118	.....	-118	-471	.....	-471	-632	.....	-632
Total—Department of Health and Human Services	28,574	488	28,086	111,091	1,926	109,165	105,101	1,821	103,280
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	306	347	-40	1,007	1,432	-425	934	1,192	-258
Housing for the elderly or handicapped fund	45	35	10	407	145	263	390	139	251
Other	2	5	-3	13	20	-7	18	18	(**)
Rent supplement payments	4	.....	4	17	.....	17	1,676	.....	1,676
Homeownership assistance	18	.....	18	96	.....	96	18	.....	18
Rental housing assistance	55	.....	55	199	.....	199	37	.....	37
Low-rent public housing	143	.....	143	865	.....	865	411	.....	411
College housing grants .....	.....	.....	.....	.....	.....	.....	3	.....	3
Lower income housing assistance	679	.....	679	2,527	.....	2,527	1,377	.....	1,377
Other	5	.....	5	21	.....	21	6	.....	6
Total—Housing Programs	1,258	386	872	5,152	1,596	3,556	4,870	1,349	3,522
Public and Indian Housing:									
Low-rent housing—loans and other expenses	112	7	105	420	40	380	8,183	144	8,039
Payments for operation of low-income housing projects ..	100	.....	100	393	.....	393	424	.....	424
Total—Public and Indian Housing	212	7	205	813	40	773	8,608	144	8,464
Government National Mortgage Association:									
Special assistance functions fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Emergency mortgage purchase assistance .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Management and liquidating functions fund	82	26	55	192	292	-100	264	438	-174
Guarantees of mortgage-backed securities	2	26	-24	6	97	-91	9	87	-78
Participation sales fund	-9	.....	-9	-34	.....	-34	-54	.....	-54
Total—Government National Mortgage Association ...	75	53	23	164	389	-225	219	525	-306
Community Planning and Development:									
Public enterprise fund	11	8	3	40	41	(**)	48	52	-4
Community development grants	295	.....	295	1,279	.....	1,279	1,449	.....	1,449
Urban development action grants	45	.....	45	184	.....	184	146	.....	146
Other	5	.....	5	24	.....	24	5	.....	5
Total—Community Planning and Development	355	8	347	1,527	41	1,487	1,648	52	1,596
Management and administration	19	.....	19	112	.....	112	113	.....	113
Other	4	.....	4	22	.....	22	16	.....	16
Total—Department of Housing and Urban Development.	1,924	454	1,470	7,791	2,065	5,725	15,475	2,069	13,405

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Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in 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
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$43		\$43	\$148		\$148	\$148		\$148
Payments in lieu of taxes	(**)		(**)	(**)		(**)	1		1
Payments to States and counties for general purpose fiscal assistance	(**)		(**)	15		15	77		77
Other	7		7	27		27	41		41
Minerals Management Service	96		96	224		224	240		240
Office of Surface Mining Reclamation and Enforcement	30		30	109		109	91		91
Total—Land and minerals management	176		176	524		524	597		597
Water and science:									
Bureau of Reclamation:									
Construction program	54	\$10	44	304	\$31	273	233	\$27	206
Operation and maintenance	13		13	50		50	48		48
Other	13		13	50		50	41		41
Geological Survey	85		85	193		193	152		152
Bureau of Mines	16	3	13	51	11	41	59	7	53
Total—Water and science	180	13	167	647	42	606	535	34	501
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	59		59	184		184	187		187
	99		99	331		331	376		376
Total—Fish and wildlife and parks	158		158	515		515	563		563
Bureau of Indian Affairs:									
Operation of Indian programs	103		103	324		324	359		359
Construction	9		9	36		36	52		52
Indian tribal funds	33		33	98		98	131		131
Other	4	2	3	13	4	9	24	4	20
Total—Bureau of Indian Affairs	150	2	148	471	4	467	565	4	561
Territorial and International Affairs									
Departmental offices	27		27	74		74	66		66
Proprietary receipts from the public:	-14		-14	48		48	29		29
Receipts from oil and gas leases, national petroleum reserve in Alaska		(**)	(**)		-1	1		1	-1
Other		168	-168		585	-585		609	-609
Intrabudgetary transactions	(**)		(**)	-7		-7	-3		-3
Total—Department of the Interior	677	183	494	2,273	630	1,644	2,353	648	1,705
Department of Justice:									
General administration									
United States Parole Commission	21		21	45		45	32		32
Legal activities	1		1	3		3	3		3
Interagency law enforcement	34		34	235		235	270		270
Federal Bureau of Investigation	1		1	6		6	49		49
Drug Enforcement Administration	144		144	423		423	349		349
Immigration and Naturalization Service	35		35	119		119	109		109
Federal Prison System	49		49	202		202	179		179
Office of Justice Programs	120	3	117	222	10	211	198	8	190
Other	13	(**)	13	45	(**)	45	45		45
	-21	-12	-9	-24		-24	-1		-1
Total—Department of Justice	397	-9	406	1,275	10	1,265	1,232	8	1,224
Department of Labor:									
Employment and Training Administration:									
Program administration	6		6	20		20	20		20
Training and employment services	240		240	997		997	884		884
Community service employment for older Americans	28		28	101		101	105		105
Federal unemployment benefits and allowances	(**)		(**)	9		9	1		1
State unemployment insurance and employment service operation	21		21	49		49	40		40
Advances to the unemployment trust fund and other funds	2		2	16		16	668		668
Other	(**)		(**)	-2		-2	-1		-1

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Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

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
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,653		\$1,653	\$5,072		\$5,072	\$5,292		\$5,292
State administrative expenses	202		202	737		737	762		762
Federal administrative expenses	21		21	39		39	40		40
Veterans employment and training	11		11	36		36	31		31
Interest on refunds of taxes	1		1	3		3	1		1
Repayment of advances from the general fund				175		175	340		340
Interest on advances to the Employment Security Administration account									
Railroad-unemployment insurance:									
Railroad unemployment benefits	23		23	70		70	66		66
Administrative expenses	2		2	13		13	8		8
Payment of interest on advances from railroad retirement account							5		5
Total—Unemployment trust fund	1,913		1,913	6,145		6,145	6,545		6,545
Total—Employment and Training Administration	2,212		2,212	7,334		7,334	8,261		8,261
Labor-Management Services	5		5	19		19	17		17
Pension Benefit Guaranty Corporation	19	\$17	2	71	\$64	7	57	\$53	4
Employment Standards Administration:									
Salaries and expenses	16		16	68		68	55		55
Special benefits	79		79	-189		-189	-278		-278
Black lung disability trust fund	50		50	183		183	203		203
Special workers' compensation expenses	5		5	21		21	20		20
Occupational Safety and Health Administration	20		20	68		68	65		65
Mine Safety and Health Administration	17		17	53		53	53		53
Bureau of Labor Statistics	17		17	51		51	39		39
Departmental management	21		21	46		46	49		49
Proprietary receipts from the public		(**)	(**)		(**)	(**)		1	-1
Intrabudgetary transactions	-28		-28	-296		-296	-1,066		-1,066
Total—Department of Labor	2,433	17	2,416	7,427	64	7,363	7,476	54	7,422
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	108		108	392		392	381		381
Acquisition, operation, and maintenance of buildings abroad	20		20	86		86	51		51
Payment to Foreign Service retirement and disability fund				106		106	107		107
Foreign Service retirement and disability fund	20		20	79		79	56		56
Other	(**)		(**)	10		10	8		8
Total—Administration of Foreign Affairs	148		148	673		673	602		602
International Organizations and Conferences	11		11	374		374	407		407
International Commissions	5		5	12		12	11		11
Migration and Refugee Assistance	25		25	114		114	120		120
International Narcotics Control	4		4	18		18	19		19
Other	5		5	26		26	15		15
Proprietary receipts from the public					-1	1		(**)	(**)
Intrabudgetary transactions	(**)		(**)	-107		-107	-148		-148
Total—Department of State	197		197	1,109	-1	1,110	1,026	(**)	1,025
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	845		845	4,778		4,778	4,254		4,254
Other	-8		-8	4	1	2	12		12
Other programs	14		14	75		75	130		130
Total—Federal Highway Administration	851		851	4,857	1	4,855	4,397		4,397
National Highway Traffic Safety Administration:									
Operations and research	7		7	27		27	26		26
Trust fund share of highway safety programs	9		9	45		45	25		25
Other	(**)		(**)	-3		-3	(**)		(**)

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Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

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
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	-\$2	(**)	-\$2	\$15	\$1	\$14	\$26	\$20	\$6
Northeast corridor improvement program	8	.....	8	41	.....	41	58	.....	58
Grants to National Railroad Passenger Corporation	210	.....	210	346	.....	346	383	.....	383
Other	6	.....	6	41	.....	41	40	.....	40
Total—Federal Railroad Administration	221	(**)	221	443	1	442	508	20	487
Urban Mass Transportation Administration:									
Formula grants	89	.....	89	374	.....	374	358	.....	358
Discretionary grants	82	.....	82	293	.....	293	95	.....	95
Other	73	.....	73	360	.....	360	567	.....	567
Federal Aviation Administration:									
Operations	-469	.....	-469	192	.....	192	677	.....	677
Other	7	.....	7	34	.....	34	38	.....	38
Airport and airway trust fund:									
Grants-in-aid for airports	66	.....	66	329	.....	329	294	.....	294
Facilities and equipment	45	.....	45	214	.....	214	124	.....	124
Research, engineering and development	21	.....	21	91	.....	91	73	.....	73
Operations	688	.....	688	782	.....	782	276	.....	276
Total—Airport and airway trust fund	821	.....	821	1,416	.....	1,416	767	.....	767
Total—Federal Aviation Administration	360	.....	360	1,641	.....	1,641	1,483	.....	1,483
Coast Guard:									
Operating expenses	140	.....	140	586	.....	586	577	.....	577
Acquisition, construction, and improvements	35	.....	35	153	.....	153	170	.....	170
Retired pay	28	.....	28	109	.....	109	84	.....	84
Other	9	(**)	9	43	1	42	45	1	43
Total—Coast Guard	213	(**)	213	892	1	890	877	1	875
Maritime Administration:									
Public enterprise funds	14	\$7	6	397	64	333	33	57	-24
Ship construction .....	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Operating-differential subsidies	25	.....	25	109	.....	109	124	.....	124
Other	8	.....	8	29	.....	29	38	.....	38
Other	33	1	32	72	4	68	60	5	54
Proprietary receipts from the public .....	.....	7	-7	.....	23	-23	.....	19	-19
Intrabudgetary transactions .....	(**)	.....	(**)	-2	.....	-2	-3	.....	-3
Total—Department of Transportation	1,986	16	1,971	9,534	96	9,438	8,589	104	8,486
Department of the Treasury:									
Office of the Secretary	-61	.....	-61	-209	.....	-209	-128	.....	-128
Office of Revenue Sharing:									
Salaries and expenses	1	.....	1	2	.....	2	3	.....	3
General revenue sharing	1,040	.....	1,040	2,166	.....	2,166	2,283	.....	2,283
Federal Law Enforcement Training Center	1	.....	1	4	.....	4	5	.....	5
Financial Management Service:									
Salaries and expenses	21	.....	21	79	.....	79	80	.....	80
Claims, judgements, and relief acts	17	.....	17	80	.....	80	94	.....	94
Advances to the railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Payments to Synthetic Fuels Corporation	1	.....	1	13	.....	13	13	.....	13
Other	9	.....	9	539	.....	539	3	.....	3
Total—Financial Management Service	47	.....	47	711	.....	711	190	.....	190
Bureau of Alcohol, Tobacco and Firearms	11	.....	11	58	.....	58	59	.....	59
United States Customs Service	82	.....	82	271	.....	271	270	.....	270
Bureau of Engraving and Printing	7	.....	7	-13	.....	-13	-10	.....	-10
Bureau of the Mint	17	17	44	44	37	37
Bureau of the Public Debt	19	19	71	71	58	58

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Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (in millions)—Continued

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
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$6		\$6	\$32		\$32	\$38		\$38
Processing tax returns	112		112	410		410	328		328
Examinations and appeals	126		126	496		496	489		489
Investigation, collection and taxpayer service	93		93	362		362	357		357
Payment where credit exceeds liability for tax	5		5	17		17	13		13
Refunding internal revenue collections, interest	97		97	578		578	423		423
Internal revenue collections for Puerto Rico	15		15	76		76	122		122
Other	(**)	(**)	(**)	1	(**)	1	1	\$1	(**)
Total—Internal Revenue Service	453	(**)	453	1,973	(**)	1,973	1,770	1	1,769
United States Secret Service	28		28	100		100	103		103
Comptroller of the Currency	17	\$90	-73	85	\$113	-28	58	85	-27
Interest on the public debt:									
Public issues (accrual basis)	13,050		13,050	51,690		51,690	48,538		48,538
Special issues (cash basis)	348		348	12,567		12,567	13,362		13,362
Total—Interest on the public debt	13,397		13,397	64,256		64,256	61,900		61,900
Proprietary receipts from the public		92	-92		932	-932		1,311	-1,311
Receipts from off-budget Federal entities		661	-661		3,642	-3,642		4,536	-4,536
Intrabudgetary transactions	-186		-186	-1,656		-1,656	-3,239		-3,239
Total—Department of the Treasury	14,873	844	14,029	67,863	4,687	63,176	63,358	5,932	57,426
Environmental Protection Agency:									
Salaries and expenses	52		52	234		234	212		212
Research and development	15		15	63		63	48		48
Abatement, control, and compliance	36		36	124		124	116		116
Construction grants	235		235	1,173		1,173	1,063		1,063
Hazardous substance response trust fund	37		37	155		155	104		104
Other	(**)	(**)	(**)	1	(**)	1	45	(**)	45
Proprietary receipts from the public		(**)	(**)		7	-7		1	-1
Intrabudgetary transactions							-44		-44
Total—Environmental Protection Agency	376	(**)	376	1,751	8	1,743	1,545	1	1,544
General Services Administration:									
Real property activities	-298		-298	-284		-284	-364		-364
Personal property activities	47		47	187		187	14		14
Office of Information Resources Management	-40		-40	-32		-32	-32		-32
Federal property resources activities	5		5	-46		-46	-138		-138
General activities	10		10	48		48	47	(**)	47
Proprietary receipts from the public		3	-3		16	-16		34	-34
Other	(**)	20	-20	(**)	-85	85		-146	146
Total—General Services Administration	-275	24	-299	-126	-69	-57	-474	-112	-362
National Aeronautics and Space Administration:									
Research and development	206		206	906		906	658		658
Space flight, control, and data communications	230		230	1,370		1,370	1,432		1,432
Construction of facilities	14		14	66		66	56		56
Research and program management	122		122	472		472	446		446
Other									
Total—National Aeronautics and Space Administration	572		572	2,813		2,813	2,592		2,592
Office of Personnel Management:									
Salaries and expenses	17		17	70		70	62		62
Government payment for annuitants, employees health benefits	125		125	503		503	484		484
Payment to civil service retirement and disability fund	(**)		(**)	(**)		(**)	(**)		(**)
Civil service retirement and disability fund	1,990		1,990	7,894		7,894	7,470		7,470
Employees health benefits fund	551	566	-15	2,196	2,324	-128	2,172	2,292	-120
Employees life insurance fund	70	83	-13	290	508	-219	282	466	-134
Retired employees health benefits fund	1	1	(**)	4	4	(**)	5	5	(**)
Other	-3		-3	-26		-26	6	-6	6
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)		(**)	(**)		(**)	-2		-2
Other	2		2	-11		-11	-11		-11
Total—Office of Personnel Management	2,753	650	2,103	10,921	2,837	8,085	10,468	2,763	7,705

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Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (In millions)—Continued

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
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$69	\$87	-\$18	\$291	\$313	-\$22	\$307	\$258	\$50
Disaster loan fund	22	83	-61	256	288	-33	283	312	-28
Other	1	2	-1	13	6	7	11	5	6
Salaries and expenses	25	.....	25	102	.....	102	89	.....	89
Other	(**)	(**)	(**)	1	(**)	1	.....	(**)	(**)
Total—Small Business Administration	117	171	-54	662	607	55	691	575	116
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	133	234	-101	582	619	-37	531	468	63
Direct loan revolving fund	2	5	-3	9	20	-11	10	22	-12
Other	40	31	9	153	154	-2	127	167	-40
Compensation and pensions	1,172	.....	1,172	5,831	.....	5,831	4,682	.....	4,682
Readjustment benefits	84	.....	84	404	.....	404	430	.....	430
Medical care	789	.....	789	3,073	.....	3,073	2,926	.....	2,926
Medical and prosthetic research	16	.....	16	65	.....	65	91	.....	91
General operating expenses	3	.....	3	277	.....	277	294	.....	294
Construction projects	44	.....	44	190	.....	190	171	.....	171
Post-Vietnam era veterans education account	19	.....	19	82	.....	82	62	.....	62
Insurance funds:									
National service life	96	.....	96	336	.....	336	308	.....	308
United States government life	3	.....	3	15	.....	15	15	.....	15
Veterans special life	9	6	3	25	62	-37	23	57	-34
Other	7	.....	7	31	.....	31	46	.....	46
Proprietary receipts from the public:									
National service life .....	.....	27	-27	.....	129	-129	.....	143	-143
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	19	-19	.....	95	-95	.....	59	-59
Intrabudgetary transactions	-28	.....	-28	-94	.....	-94	-46	.....	-46
Total—Veterans Administration	2,391	321	2,070	10,978	1,080	9,899	9,670	917	8,753
Independent agencies:									
Action	16	.....	16	64	.....	64	40	.....	40
Board for International Broadcasting	32	.....	32	47	.....	47	53	.....	53
Consumer Product Safety Commission	3	.....	3	12	.....	12	10	.....	10
Corporation for Public Broadcasting .....	.....	.....	.....	160	.....	160	151	.....	151
District of Columbia:									
Federal payment	14	.....	14	505	.....	505	505	.....	505
Loans and repayable advances .....	.....	.....	.....	.....	35	-35	.....	107	-107
Equal Employment Opportunity Commission	17	.....	17	58	.....	58	56	.....	56
Export-Import Bank of the United States	84	304	-220	987	1,264	-277	1,278	1,593	-315
Federal Communications Commission	10	.....	10	34	.....	34	33	.....	33
Federal Deposit Insurance Corporation	536	603	-67	2,055	1,611	443	1,185	1,392	-207
Federal Emergency Management Agency:									
Public enterprise funds	65	18	48	221	79	142	109	119	-10
Salaries and expenses	10	.....	10	43	.....	43	50	.....	50
Emergency management and planning assistance	27	.....	27	98	.....	98	121	.....	121
Emergency food distribution and shelter program .....	(**)	.....	(**)	19	.....	19	70	.....	70
Other .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	3	3	(**)	14	13	1	27	27	(**)
Federal Savings and Loan Insurance Corp. fund	202	97	106	685	913	-228	1,509	505	1,004
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal Trade Commission	7	.....	7	23	.....	23	21	.....	21
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority .....	.....	.....	.....	26	.....	26	44	.....	44
Other	1	(**)	1	3	1	2	3	1	2
Interstate Commerce Commission	5	.....	5	18	.....	18	20	.....	20
Legal Services Corporation	24	.....	24	104	.....	104	76	.....	76
Merit Systems Protection Board	3	.....	3	8	.....	8	6	.....	6
National Archives and Record Administration	13	.....	13	40	.....	40	34	(**)	34
National Credit Union Administration:									
Central liquidity facility	24	22	2	64	61	3	538	521	17
Other	-2	176	-177	9	203	-194	60	781	-721

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (In millions)—Continued

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
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$13		\$13	\$58		\$58	\$55		\$55
National Endowment for the Humanities	12		12	42		42	45		45
Institute of Museum Services	(**)		(**)	5		5	10		10
National Labor Relations Board	14		14	50		50	51		51
National Science Foundation	114		114	438		438	383		383
National Transportation Safety Board	2		2	7		7	7		7
Nuclear Regulatory Commission	38		38	142		142	158		158
Panama Canal Commission	32	\$39	-7	136	\$146	-10	133	\$136	-3
Postal Service (payment to the Postal Service fund)	184		184	380		380	619		619
Railroad Retirement Board:									
Federal windfall subsidy	33		33	131		131	135		135
Payment to railroad unemployment insurance trust fund	(**)		(**)	25		25			
Milwaukee railroad restructuring, administration	1		1	(**)		(**)	-1		-1
Railroad retirement accounts:									
Social security equivalent benefit account	319		319	1,247		1,247	1,175		1,175
Benefits payments and claims	183		183	720		720	736		736
Advances to the railroad retirement account from the FOASI trust fund	-226		-226	-226		-226			
Advances to the railroad retirement account from the FDI trust fund	-5		-5	-17		-17	(**)		(**)
Disbursements for the payment of FOASI benefits	59		59	229		229	-1		-1
Disbursements for the payment of FDI benefits	5		5	17		17	(**)		(**)
Administrative expenses	5		5	14		14	15		15
Interest on refunds of taxes	(**)		(**)	(**)		(**)	5		5
Other									
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds				-25		-25	-32		-32
Interest on advances to railroad unemployment insurance account							-5		-5
Total—Railroad Retirement Board	373		373	2,117		2,117	2,025		2,025
Securities and Exchange Commission	11		11	38		38	36		36
Smithsonian Institution	23		23	77		77	76		76
Tennessee Valley Authority	415	403	11	1,802	1,510	292	1,964	1,602	362
United States Information Agency	70	(**)	70	263	(**)	262	206	(**)	206
United States Railway Association	(**)		(**)	1		1	1		1
Other independent agencies	23	1	22	140	15	125	208	7	201
Total—Independent agencies	2,420	1,667	753	10,990	5,853	5,137	11,975	6,791	5,184
Undistributed offsetting receipts:									
Other interest					(**)	(**)		(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-1		-1	-1		-1
Department of Defense—Military:									
Education Benefits fund	-7		-7	-47		-47			
Department of Defense—Civil:									
Military retirement fund	-1,459		-1,459	-5,875		-5,875	-5,511		-5,511
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-212		-212	-809		-809	-704		-704
Federal disability insurance trust fund	-20		-20	-77		-77	-68		-68
Federal hospital insurance trust fund	-134		-134	-485		-485	-446		-446
Department of State:									
Foreign Service retirement and disability fund	-3		-3	-13		-13	-14		-14
Office of Personnel Management:									
Civil Service retirement and disability fund	-314		-314	-1,261		-1,261	-1,275		-1,275
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-90		-90	-403		-403	-353		-353
Subtotal	-2,239		-2,239	-8,972		-8,972	-8,372		-8,372

Table continued on next page.

Table 5. Outlays of the U.S. Government, January 1986 and Other Periods (In millions)—Continued

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
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-\$2		-\$2	-\$1		-\$1
Department of Defense—Civil:									
Education benefits fund	\$1		\$1	3		3			
Military retirement fund	-1		-1	1,586		1,586	-454		-454
Soldiers' and Airmen's Home permanent fund				-4		-4	-4		-4
Corps of Engineers	1		1	-5		-5	-6		-6
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund ...	-102		-102	-1,867		-1,867	-1,589		-1,589
Federal disability insurance trust fund	-3		-3	-251		-251	-219		-219
Federal hospital insurance trust fund	-5		-5	-1,108		-1,108	-898		-898
Federal supplementary medical insurance trust fund ..	-7		-7	-598		-598	-510		-510
Department of Labor:									
Unemployment trust fund	19		19	-804		-804	-538		-538
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	-133		-133	-114		-114
Department of Transportation:									
Airport and airway trust fund	-1		-1	-405		-405	-354		-354
Highway trust fund	-2		-2	-637		-637	-577		-577
Environmental Protection Agency:									
Post-closure liability trust fund				-1		-1	-1		-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-2		-2	-7,031		-7,031	-6,180		-6,180
Veterans Administration:									
United States government life insurance fund	(**)		(**)	-10		-10	-11		-11
National service life insurance fund	(**)		(**)	-452		-452	-429		-429
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-23		-23	-100		-100	-55		-55
Other	-1		-1	-6		-6	-19		-19
Subtotal	-127		-127	-11,824		-11,824	-11,960		-11,960
Unrealized Discount on trust fund investments	-3		-3	-10		-10			
Rents and royalties on the Outer Continental Shelf lands ..		\$318	-318		\$1,077	-1,077		\$2,138	-2,138
Total—Undistributed offsetting receipts	-2,370	318	-2,688	-20,806	1,078	-21,884	-20,332	2,138	-22,470
Total—Budget outlays	91,447	8,598	82,849	369,915	33,150	336,765	352,853	37,470	315,382
Off-budget Federal entities:									
Federal Financing Bank	1,553	1,365	188	6,736	7,332	-595	10,575	9,984	592
Petroleum acquisition and transportation, strategic petroleum reserve	32		32	210		210	663		663
Postal Service	2,693	2,573	³ 119	10,604	11,408	-804	9,631	10,214	-583
Rural electrification and telephone revolving fund	86	110	-24	319	345	-26	422	426	-5
Rural Telephone Bank	46	10	36	59	43	16	58	40	18
Synthetic Fuels Corporation fund	1	1		13	13		13	13	
U.S. Railway Association									
Total—Off-budget Federal entities	4,410	4,058	352	17,941	19,140	-1,199	21,361	20,676	685
Total—Outlays	95,857	12,656	83,201	387,856	52,290	335,566	374,214	58,146	316,068

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$9,975	\$11,269
Receipts from off-budget Federal entities	3,642	4,536
Intrabudgetary transactions	46,910	46,927
Total receipts offset against outlays	60,527	62,731

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

²Includes an adjustment to prior reporting.

³The Postal Service figure represents reporting for the full calendar month of January and is partially estimated. This estimate includes \$173 million for postal money orders issued between January 18 and 31, derived from the Postal Service consolidated reporting system.

... No transactions.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, January 1986 and Other Periods (In millions)

Assets and Liabilities Directly Related to Budget and 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	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$16,610	\$125,255	\$107,649	\$1,823,103	\$1,931,748	\$1,948,358
Federal Financing Bank .....	.....	14,194	.....	(**)	14,194	14,194
Total public debt securities	16,610	139,448	107,649	1,823,103	1,945,942	1,962,552
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)						
	-57	-72	-32	4,366	4,351	4,294
Total federal securities	16,553	139,376	107,617	1,827,470	1,950,293	1,966,846
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)						
	3,892	36,202	30,779	317,612	349,922	353,814
Total borrowing from the public	12,660	103,174	76,837	1,509,857	1,600,371	1,613,032
Accrued interest payable to the public	3,818	3,638	467	26,709	26,528	30,347
Allocations of special drawing rights	62	254	-118	5,191	5,382	5,444
Deposit funds	-288	-552	52	14,385	14,121	13,833
Miscellaneous liability accounts (includes checks outstanding etc.)	-2,359	-1,847	-7,693	11,639	12,151	9,792
Total liability accounts	13,894	104,667	69,546	1,567,780	1,658,554	1,672,447
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	6,877	12,054	-3,165	4,174	9,351	16,228
Tax and loan note accounts	2,403	11,101	-760	12,886	21,584	23,987
Balance	9,280	23,155	-3,924	17,060	30,935	40,215
Special drawing rights:						
Total holdings	148	594	138	6,847	7,293	7,441
SDR certificates issued to Federal Reserve Banks .....	.....	-100	.....	-4,618	-4,718	-4,718
Balance	148	494	138	2,229	2,575	2,723
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	228	927	-430	-717	-17	211
Letter of credit issued to IMF	-221	-336	48	-7,946	-8,061	-8,282
Dollar deposits with the IMF	-19	-7	1	-51	-39	-59
Receivable/payable (-) for interim maintenance of value adjustments	-106	-422	179	-543	-859	-966
Balance	-118	162	-201	10,442	10,722	10,603
Loans to International Monetary Fund	-1	-28	-85	1,236	1,209	1,208
Other cash and monetary assets	194	1,448	219	8,872	10,126	10,321
Total cash and monetary assets	9,503	25,231	-3,853	39,839	55,567	65,070
Miscellaneous asset accounts	-2,072	-2,043	-5,887	15,365	15,394	13,322
Total asset accounts	7,431	23,188	-9,740	55,204	70,961	78,392
Excess of liabilities (+) or assets (-)	+6,462	+81,479	+79,286	+1,512,576	+1,587,593	+1,594,055
Transactions not applied to current year's surplus or deficit (See Schedule A for details)						
	29	141	181	.....	112	141
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (-)]	+6,492	+81,620	+79,466	+1,512,576	+1,587,705	+1,594,196

¹Major sources of information used to determine Treasury's operating cash included the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received; and withdrawals are reflected as processed.

... No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, January 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,587,593	\$1,512,576	\$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	<u>1,587,593</u>	<u>1,512,576</u>	<u>1,301,228</u>
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	6,140	82,819	78,781
Changes in composition of unified budget			
Budget surplus (-) or deficit (Table 3)	<u>6,140</u>	<u>82,819</u>	<u>78,781</u>
Off-budget surplus (-) or deficit (Table 3)	352	-1,199	685
Total budget surplus (-) or deficit (Table 3)	<u>6,492</u>	<u>81,620</u>	<u>79,466</u>
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-29	-141	-181
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	<u>-29</u>	<u>-141</u>	<u>-181</u>
Excess of liabilities close of period	1,594,055	1,594,055	1,380,513

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, January 1986 and Other Periods (In millions)

Classification	Net Transactions (-) denotes net reduction of liability 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	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	-\$1	-\$1	-\$4	\$9	\$8	\$7
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-4	-15	-21	82	71	66
Department of Housing and Urban Development:						
Federal Housing Administration	-1	-4	-8	117	115	113
Department of the Interior:						
Bureau of Land Management	-1	-1	(**)	17	17	16
Department of Transportation:						
Coast Guard:						
Family housing mortgages			(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages				1	1	1
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority	-50	-50		1,725	1,725	1,675
Total agency securities	-57	-72	-32	4,366	4,351	4,294

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, January 1986 and Other Periods (In 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	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$2,736	\$999	-\$219	\$23,811	\$22,074	\$24,810
Commerce, Fishing Vessels, NOAA			2			
Export-Import Bank of United States						
Federal Emergency Management Agency:						
National Insurance Development Fund	5	6	6	69	70	75
Federal Financing Bank	399	-13,896		153,075	138,780	139,179
Federal Housing Administration:						
General Insurance			1,722	1,530	1,530	1,530
Special risk insurance				1,909	1,909	1,909
General Services Administration:						
Pennsylvania Avenue Development Corporation				58	58	58
Rural Communication Development Fund		2	2	23	25	25
Rural Electrification Administration		62	94	7,865	7,927	7,927
Rural Telephone Bank			8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	220	-1,405	-1,535	3,786	2,161	2,381
Agricultural credit insurance fund		-815	-521	6,220	5,405	5,405
Rural development insurance fund		-210		1,726	1,516	1,516
Federal Crop Ins. Corp.				113	113	113
Secretary of Education:						
College housing loans				2,625	2,625	2,625
Secretary of Energy:						
Alternative Fuel Production, DOE				1,170	1,170	1,170
Bonneville Power Administration				1,340	1,340	1,340
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped	50		225	4,801	5,051	5,101
Low-Rent Public housing	77		7,933	14,727	14,870	14,947
Urban renewal fund						
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account	793	793	1,335	1,335	1,335	2,128
Railroad retirement social security equivalent fund	186	709	639	1,717	2,240	2,426
Secretary of Transportation:						
Aircraft purchase loan guarantee program				13	13	13
Federal ship revolving fund	5	325		130	450	455
Rail Passenger Service Act						
Railroad revitalization and improvement					12	12
Rail service assistance						
Regional Rail Reorganization						
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury Financed through issues of Public Debt Securities	4,471	-13,430	9,691	230,954	213,585	218,056
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States		262	162	15,410	15,670	15,670
National Credit Union Administration	2	2	17	222	223	225
Postal Service				1,690	1,690	1,690
Tennessee Valley Authority	68	129	375	14,561	14,622	14,690
U.S. Railway Association				74	74	74
Total borrowing from the Federal Financing Bank	70	391	554	31,957	32,280	32,349

Note: Includes only amounts loaned to Federal Agencies in lieu of Agency Debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal Agencies. 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.

r = Revised

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, January 1986 and Other Periods (in 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	
Federal funds:						
Department of Agriculture	-\$1	-\$1	\$3	\$6	\$6	\$5
Department of Commerce	71	85	73	108	123	194
Department of Energy	5	68	.....	1,366	1,429	1,434
Department of Health and Human Services	(**)	-2	2	9	7	7
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	177	579	294	3,783	4,185	4,362
Agency securities	-1	-1	-3	135	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities .....	.....	.....	-11	.....	.....	.....
Special assistance function fund:						
Public debt securities .....	.....	.....	.....	.....	.....	.....
Agency securities .....	.....	.....	-11	.....	.....	.....
Management and liquidating functions fund:						
Public debt securities	-61	-6	375	766	820	759
Agency securities	(**)	-4	20	85	80	80
Guarantees of mortgage-backed securities:						
Public debt securities	26	91	73	1,015	1,080	1,106
Agency securities .....	.....	.....	5	3	3	3
Participation sales fund:						
Public debt securities	12	47	172	2,088	2,123	2,135
Agency securities .....	.....	.....	.....	12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities .....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	(**)	.....	.....	.....
Department of the Interior	48	176	303	7,422	7,549	7,597
Department of Labor	-3	-7	-5	303	298	296
Department of Transportation	2	6	19	129	132	134
Department of the Treasury	-58	-1,709	-315	2,080	430	371
Veterans Administration:						
Veterans reopened insurance fund	-3	12	27	635	650	647
Independent agencies:						
Export-Import Bank of the United States	93	444	477	73	424	517
Federal Emergency Management Agency:						
National insurance development fund	-20	-100	44	150	70	50
Federal Savings and Loan Insurance Corporation:						
Public debt securities	-100	230	-1,006	5,758	6,087	5,987
Agency securities .....	.....	.....	.....	67	67	67
National Credit Union Administration	177	196	722	1,131	1,150	1,327
Tennessee Valley Authority:						
Agency securities .....	.....	.....	.....	.....	.....	.....
Other	26	32	43	1,134	1,139	1,166
Total public debt securities	393	140	1,300	27,956	27,703	28,096
Total agency securities	-1	-5	(**)	302	298	297
Total Federal funds	393	135	1,300	28,258	28,001	28,393
Trust funds:						
Legislative Branch:						
United States Tax Court .....	.....	(**)	(**)	2	2	2
Library of Congress .....	.....	1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund	(**)	2	2	102	104	104
Funds Appropriated to the President	(**)	(**)	(**)	1	1	1
Department of Agriculture .....	.....	(**)	-22	4	4	4
Department of Commerce .....	.....	(**)	(**)	(**)	.....	.....
Department of Defense—Military	-4	1	1	10	14	10
Department of Defense—Civil	-2	8,946	11,247	11,635	20,583	20,581
Other	5	43	14	250	288	293
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	-7,352	-2,989	-3,102	30,968	35,331	27,979
Agency securities .....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund	57	751	1,859	5,704	6,398	6,455
Federal hospital insurance trust fund:						
Public debt securities	11,589	10,891	786	20,721	20,023	31,612
Agency securities .....	.....	.....	.....	455	455	455
Federal supplementary medical insurance trust fund	-337	-64	789	10,736	11,009	10,672
Other	1	4	3	31	34	35

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, January 1986 and Other Periods (In millions)—Continued

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	
Trust funds:—Continued						
Department of the Interior	-\$11	(**)	(**)	\$195	\$207	\$195
Department of Labor:						
Unemployment trust fund	-927	-\$525	-\$40	17,009	17,410	16,483
Other	-8	-17	-19	24	15	7
Department of State:						
Foreign service retirement and disability fund	-14	189	231	2,462	2,665	2,651
Other				(**)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	-60	442	447	7,410	7,912	7,852
Highway trust fund	374	636	1,453	11,942	12,205	12,578
Other	(**)	(**)	(**)	(**)	(**)	(**)
Department of the Treasury	89	83	76	265	259	348
Environmental Protection Agency	-31	-106	41	701	627	595
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,150	15,948	13,748	127,278	144,376	143,226
Agency securities				175	175	175
Employees health benefits fund	12	132	126	1,174	1,295	1,306
Employees life insurance fund	13	220	184	6,640	6,847	6,859
Retired employees health benefits fund	(**)	(**)	(**)	4	4	4
Veterans Administration:						
Government life insurance fund	(**)	-4	-4	269	265	265
National service life insurance:						
Public debt securities	-31	275	264	9,296	9,601	9,571
Agency securities				135	135	135
Veterans special life insurance fund	-2	37	34	942	981	979
General Post Fund National Homes	1	2	7	17	18	19
Independent agencies:						
Federal Deposit Insurance Corporation	69	-442	188	16,130	15,619	15,687
Harry S. Truman Memorial Scholarship Trust Fund	(**)	1	1	47	48	48
Japan-United States Friendship Commission		-2	(**)	18	16	16
Railroad Retirement Board	860	855	811	4,232	4,227	5,087
Other	(**)	1	(**)	6	7	7
Total public debt securities	3,140	35,311	29,126	286,226	318,397	321,537
Total agency securities				765	765	765
Total trust funds	3,140	35,311	29,126	286,991	319,162	322,302
Off-budget Federal entities:						
Federal Financing Bank						
Postal Service	360	756	354	2,362	2,758	3,118
Rural electrification and telephone revolving fund				1	1	1
Total public debt securities	360	756	354	2,363	2,759	3,119
Total off-budget Federal entities	360	756	354	2,363	2,759	3,119
Grand total	3,892	36,202	30,779	317,612	349,922	353,814

....No transactions

(**)Less than \$500,000

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$29,730	\$23,399	\$30,193	\$40,150									\$123,473	\$115,322
Corporation income taxes	1,181	1,390	12,287	2,825									17,682	16,368
Social insurance taxes and contributions:														
Employment taxes and contributions	18,708	17,478	19,012	25,363									80,562	73,160
Unemployment insurance	1,340	2,241	221	1,211									5,014	5,394
Other retirement contributions	382	432	429	408									1,651	1,600
Excise taxes	2,966	3,234	3,028	3,167									12,395	12,611
Estate and gift taxes	574	564	514	587									2,239	2,151
Customs duties	1,106	1,028	1,008	1,097									4,239	4,146
Miscellaneous receipts	1,894	1,396	1,500	1,901									6,692	5,850
Total—budget receipts this year ..	57,881	51,163	68,193	76,710									253,946	.....
<i>Total—budget receipts prior year</i>	<i>52,251</i>	<i>51,493</i>	<i>62,404</i>	<i>70,454</i>									<i>.....</i>	<i>236,601</i>
Outlays														
Legislative Branch	140	129	171	125									565	528
The Judiciary	98	74	102	76									350	307
Executive Office of the President ..	11	8	10	11									40	40
Funds Appropriated to the President:														
International security assistance ..	1,517	354	903	384									3,158	3,304
International development assistance	297	230	133	250									909	1,182
Other	36	-2	59	-108									-16	668
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695									15,652	9,914
Other	2,592	1,654	1,546	1,848									7,639	9,568
Department of Commerce	163	223	202	112									700	720
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,994	5,317									22,532	20,476
Department of the Navy	7,301	7,096	7,719	6,490									28,606	26,204
Department of the Air Force	7,294	7,451	7,911	6,232									28,888	25,956
Defense agencies	1,046	1,263	1,581	2,214									6,105	4,752
Total Military	21,284	21,388	23,206	20,253									86,131	77,388
Civil	1,721	1,728	1,738	1,701									6,888	5,322
Department of Education	1,501	1,901	1,204	1,699									6,305	5,898
Department of Energy	910	934	1,020	901									3,765	3,509
Department of Health and Human Services:														
Human Development Services	482	438	423	491									1,834	2,023
Health Care Financing Administration:														
Grants to States for Medicaid ..	2,189	1,938	1,843	2,197									8,167	7,220
Federal hospital ins. trust fund	4,340	3,892	4,065	4,289									16,586	16,576
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196									8,707	7,254
Other	1,528	1,518	940	1,530									5,516	6,035
Social Security Administration:														
Assistant Payments Program	881	749	647	787									3,065	2,952
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842									57,800	55,346
Federal disability ins. trust fund	1,625	1,597	1,622	1,675									6,519	6,278
Other	1,078	1,993	4,444	1,594									9,109	6,381
Other	-1,313	-1,377	-3,931	-1,516									-8,137	-6,785

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$1,408	\$1,518	\$1,329	\$1,470									\$5,725	\$13,405
Department of the Interior	275	498	376	494									1,644	1,705
Department of Justice	309	267	283	406									1,265	1,224
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913									6,145	6,545
Other	-76	486	305	502									1,218	877
Department of State	383	320	210	197									1,110	1,025
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837									4,780	4,267
Other	1,072	1,208	1,245	1,134									4,658	4,219
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397									64,256	61,900
General revenue sharing	1,126			1,040									2,166	2,283
Other	-1,054	-848	-936	-408									-3,246	-6,757
Environmental Protection Agency	504	401	462	376									1,743	1,544
General Services Administration	-159	41	360	-299									-57	-362
National Aeronautics and Space Administration	889	603	749	572									2,813	2,592
Office of Personnel Management	2,071	1,855	2,055	2,103									8,085	7,705
Small Business Administration	176	-24	-42	-54									55	116
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172									5,831	4,682
National service life	49	37	51	69									207	164
Government service life	4	3	4	3									15	14
Other	899	949	1,174	825									3,846	3,893
Independent agencies:														
Postal Service	196			184									380	619
Tennessee Valley Authority	91	154	36	11									292	362
Other independent agencies	2,171	697	1,039	558									4,465	4,203
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,172	-2,172	-2,388	-2,239									-8,972	-8,372
Interest received by trust funds	1,458	-1,106	-12,049	-127									-11,824	-11,960
Rents and royalties on Outer Continental Shelf lands	-293	26	-493	-318									-1,078	-2,138
Other	-1	-3	-3	-3									-10	
Totals this year:														
Budget outlays	85,074	84,763	84,079	82,849									336,765	
Budget surplus (+) or deficit (-)	-27,192	-33,600	-15,886	-6,140									-82,819	
Off-budget surplus (+) or deficit (-)	+106	+215	+1,230	-352									+1,199	
Total surplus (+) or deficit (-)	-27,087	-33,386	-14,656	-6,492									-81,620	
Totals prior year:														
Budget outlays	81,028	79,950	77,587	76,817										315,382
Budget surplus (+) or deficit (-)	-28,777	-28,456	-15,184	-6,364										-78,781
Off-budget surplus (+) or deficit (-)	+768	-440	+616	-1,629										-685
Total surplus (+) or deficit (-)	-28,009	-28,896	-14,568	-7,993										-79,466

...No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (In millions) as of January 31, 1986

Classification	Current 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	
Trust receipts, outlays, and investments held:									
Airport and airway	\$235	\$820	-\$585	\$891	\$1,011	-\$120	\$7,410	\$7,912	\$7,852
Black lung disability	48	50	-2	167	182	-15			
FDIC		-67	67		443	-443	16,130	15,619	15,687
Federal disability insurance	1,723	1,620	103	5,626	5,074	552	5,704	6,398	6,455
Federal employees life and health		-28	28		-347	347	7,819	8,145	8,170
Federal employees retirement	410	1,603	-1,192	1,661	-990	2,652	130,016	147,320	146,156
Federal hospital insurance	4,829	4,029	800	15,401	15,384	17	21,176	20,478	32,067
Federal old-age and survivors insurance	18,433	14,346	4,087	58,287	52,746	5,541	30,968	35,331	27,979
Federal supplementary medical insurance		203	-203	(**)	-76	76	10,736	11,009	10,672
Revenue sharing		1,040	-1,040	4,185	2,166	2,019			
Highways	1,102	835	267	4,266	4,144	122	11,942	12,205	12,578
Military advances		-50	50		237	-237			
Railroad retirement	396	317	79	1,282	1,860	-578	4,232	4,227	5,087
Military retirement		4	-4		-8,944	8,944	11,635	20,583	20,581
Unemployment	1,211	1,893	-682	5,014	5,183	-170	17,009	17,410	16,483
Veterans life insurance		59	-59		-294	294	10,642	10,982	10,950
All other trust	38	43	-5	124	193	-69	1,573	1,543	1,585
Trust fund receipts and outlays on the basis of Tables 4 and 5 and investments held from Table 6-D	28,426	26,716	1,710	96,903	77,973	18,930	286,991	319,162	322,302
Interfund receipts offset against trust fund outlays	4,146	4,146	.....	40,479	40,479	.....		
Total trust fund receipts and outlays ...	32,572	30,862	1,710	137,381	118,451	18,930			
Federal fund receipts and outlays on the basis of Tables 4 and 5	48,283	56,133	-7,849	161,228	262,981	-101,753			
Interfund receipts offset against Federal fund outlays	28	28	.....	279	279	.....		
Total Federal fund receipts and outlays .	48,311	56,161	-7,849	161,507	263,260	-101,753			
Total interfund receipts and outlays	-4,174	-4,174	.....	-44,942	-44,942	.....		
Net budget receipts and outlays	76,709	82,849	-6,140	253,946	336,765	-82,819			

....No transactions.

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

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 receipt 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. Included in total interfund receipts and outlays are \$4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, January 1986 and Other Periods (In millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$40,150	\$123,473	\$115,322
Corporation income taxes	2,825	17,682	16,368
Social insurance taxes and contributions:			
Employment taxes and contributions	25,363	80,562	73,160
Unemployment insurance	1,211	5,014	5,394
Other retirement contributions	408	1,651	1,600
Excise taxes	3,167	12,395	12,611
Estate and gift taxes	587	2,239	2,151
Customs	1,097	4,239	4,146
Miscellaneous	1,901	6,692	5,850
Total	76,710	253,946	236,601
NET OUTLAYS			
National defense	20,945	88,772	79,803
International affairs	550	4,890	5,975
General science, space, and technology	689	3,268	2,978
Energy	248	1,496	1,536
Natural resources and environment	1,216	4,974	4,689
Agriculture	3,270	15,032	10,738
Commerce and housing credit	280	1,006	1,424
Transportation	2,025	9,681	8,768
Community and regional development	603	2,777	3,224
Education, training, employment and social services	2,666	10,081	9,686
Health	3,174	11,878	10,901
Social security and medicare	22,399	87,070	82,658
Income security	10,778	41,206	46,043
Veterans benefits and services	2,077	9,929	8,768
Administration of justice	646	2,212	2,092
General government	313	2,465	1,446
General purpose fiscal assistance	1,163	2,948	3,125
Interest	12,364	47,128	42,037
Undistributed offsetting receipts	-2,557	-10,049	-10,510
Total	82,849	336,765	315,382

¹Includes an adjustment to prior reporting.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

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 fund 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 by Government disbursing officers, and cash payments made. Certain in-

tragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

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, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). 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 from GPO, Washington, D.C. 20402, on a subscription basis only). *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). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

- The Budget of the United States Government, FY 19__*
- Appendix, The Budget of the United States Government, FY 19__*
- The United States Budget in Brief, FY 19__*
- Special Analyses*
- Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

**The scheduled release date of the February 1986
Statement will be 2:00 p.m. E.S.T. March 21, 1986.**

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402, (202)783-3238. The subscription price:
\$27 per year (domestic), \$33.75 per year (foreign).
No single copies are sold.

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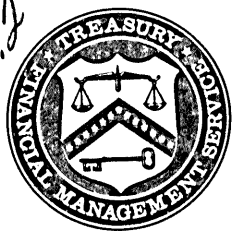
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For Fiscal Year 1986,
Through February 28, 1986,
and Other Periods

Monthly Treasury Statement of Receipts and Outlays of the United States Government

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Department of the Treasury
Financial Management Service

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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th 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; outlays

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 *U.S. Government Annual Report* 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 1985 and 1986, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/Surplus (-)
FY 1985			
October	\$52,251	\$81,028	\$28,777
November	51,494	179,950	28,456
December	62,404	177,587	15,183
January	70,454	176,817	6,364
February	154,048	174,876	20,827
March	49,606	78,067	28,461
April	94,593	82,228	-12,365
May	39,794	80,245	40,450
June	72,151	71,506	-645
July	² 57,970	² 78,012	20,042
August	55,776	83,621	27,845
September	73,808	73,191	-617
Year-to-Date	733,996	936,809	202,813
FY 1986			
October	57,881	85,074	27,193
November	51,163	84,763	33,601
December	68,193	84,079	15,886
January	76,710	82,849	6,140
February	53,370	78,290	24,920
Year-to-date	307,316	415,055	107,739

¹Includes an adjustment to prior reporting.

²Does not include a prior period adjustment of \$328 million. However, the current fiscal year to date figure does include the adjustment.

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

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, February 1986 and Other Periods (In millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1986 ¹	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987) ¹
Total budget and off-budget results:					
Budget receipts	\$53,370	\$307,316	\$777,139	\$290,650	\$850,372
Budget outlays	78,290	415,055	975,308	390,258	993,098
Budget surplus (+) or deficit (-)	-24,920	-107,739	-198,169	-99,608	-142,726
Off-budget surplus (+) or deficit (-)	+340	+1,539	-4,620	-911	-905
Total surplus (+) or deficit (-)	-24,580	-106,200	-202,789	-100,519	-143,630
Means of financing:					
By Borrowing from the public	16,010	119,185	204,151	92,831	141,680
By Reduction of Cash and Monetary assets, increase (-)	12,969	-12,262	-2,940	12,945	.....
By Other means	-4,400	-723	1,578	-5,257	1,950
Total budget and off-budget financing	24,580	106,200	202,789	100,519	143,630

¹Based on the FY 1987 budget released by the Office of Management and Budget on February 5, 1986.

... No transactions

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

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

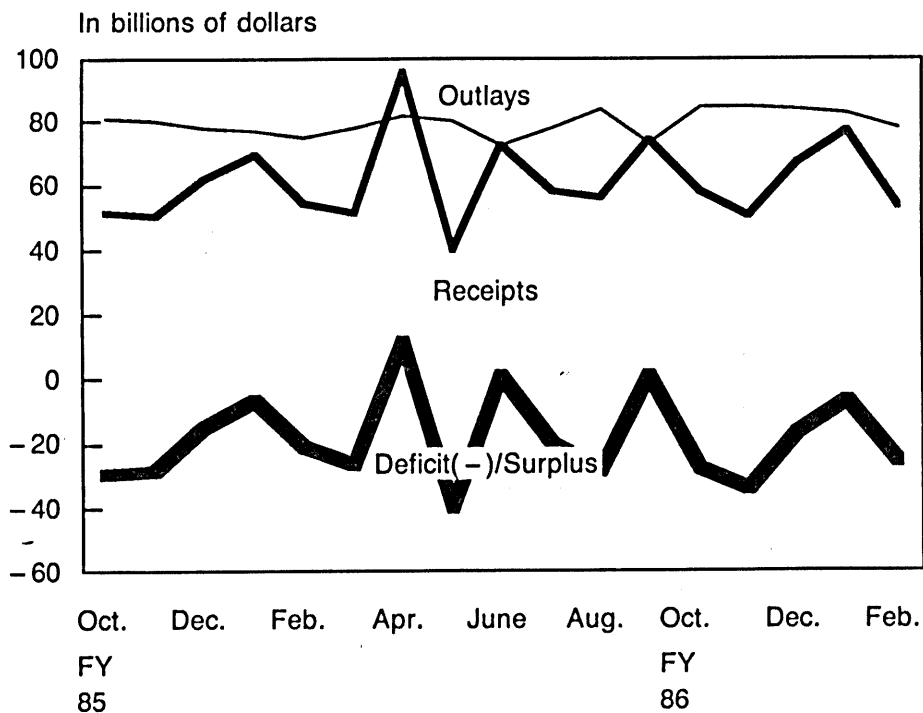


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

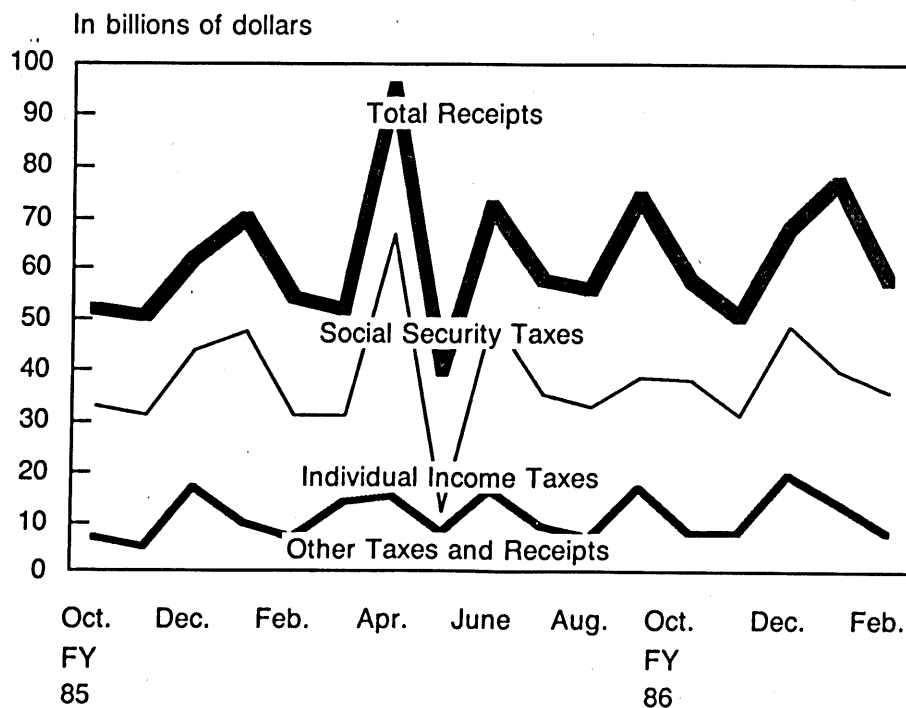


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

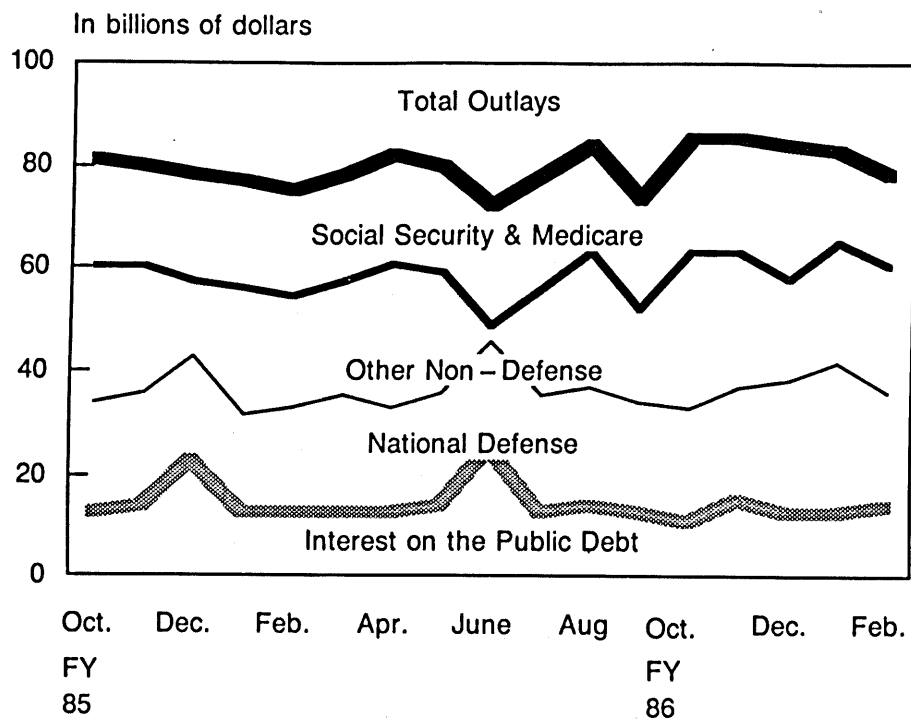


Table 3. Summary of Receipts and Outlays of the U.S. Government, February 1986 and Other Periods (In millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$25,370	\$148,842	\$139,091	\$353,738
Corporation income taxes	620	18,302	18,121	70,865
Social insurance taxes and contributions:				
Employment taxes and contributions	19,207	99,769	93,257	252,114
Unemployment insurance	2,467	7,481	8,009	23,581
Other retirement contributions	372	2,023	1,968	4,743
Excise taxes	2,265	14,660	15,214	34,628
Estate and gift taxes	487	2,725	2,655	6,073
Customs duties	948	5,187	4,987	12,404
Miscellaneous receipts	1,635	8,327	7,348	18,993
Total	53,370	307,316	290,650	777,139
Budget Outlays				
Legislative Branch	133	698	632	1,946
The Judiciary	108	458	367	1,062
Executive Office of the President	9	49	48	111
Funds Appropriated to the President ²	-240	3,811	5,758	12,285
Department of Agriculture ²	4,021	27,313	23,467	51,488
Department of Commerce	119	819	860	2,001
Department of Defense—Military ²	20,615	106,746	96,604	257,981
Department of Defense—Civil	1,678	8,566	6,943	20,587
Department of Education ²	1,676	7,981	7,670	17,840
Department of Energy ²	764	4,529	4,306	9,813
Department of Health and Human Services ²	27,282	136,447	128,941	332,907
Department of Housing and Urban Development ²	1,066	6,791	14,466	15,144
Department of the Interior ²	313	1,956	2,028	4,865
Department of Justice	318	1,583	1,486	3,847
Department of Labor	2,176	9,539	9,683	23,124
Department of State	197	1,307	1,180	2,915
Department of Transportation ²	1,698	11,137	9,927	26,443
Department of the Treasury:				
General revenue sharing	85	2,251	2,300	4,433
Interest on the public debt	13,976	78,232	74,851	196,100
Other ²	-461	-3,707	-7,228	-15,784
Environmental Protection Agency	365	2,109	1,882	4,632
General Services Administration ²	119	61	-162	46
National Aeronautics and Space Administration ²	687	3,499	3,208	7,341
Office of Personnel Management	1,957	10,041	9,763	24,069
Small Business Administration ²	-14	42	118	576
Veterans Administration	2,321	12,219	10,966	26,538
Other independent agencies ²	248	5,385	5,180	10,147
Allowances, undistributed				
Undistributed offsetting receipts:				
Other interest				-300
Employer share, employee retirement	-2,287	-11,259	-10,321	-29,126
Interest received by trust funds	-341	-12,176	-12,236	-31,072
Rents and royalties on the Outer Continental Shelf lands	-296	-1,373	-2,427	-5,450
Sale of Conrail				-1,200
Total	78,290	415,055	390,258	975,308
Budget surplus (+) or deficit (-)	-24,920	-107,739	-99,608	-198,169
Off-budget surplus (+) or deficit (-)	+340	+1,539	-911	-4,620
Total surplus (+) or deficit (-)	-24,580	-106,200	-100,519	-202,789

¹Based on the FY 1987 Budget released by OMB February 5, 1986. In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), formerly off-budget entities will be printed on-budget. The Federal Financing Bank (FFB) activities are to be shown as separate accounts under the agencies that use the FFB to finance their programs. Public law 99-177 also moved two social security trust funds (the Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget. The estimates for 1986 and 1987 in this document have been adjusted from the published budget totals to show the formerly off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

²The outlays of this agency will be effected when the reclassification of formerly off-budget entities to on-budget and the creation of social security as off-budget is presented on the FY 1987 Budget basis.

³Includes an adjustment to the prior reporting.

... No transactions.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, February 1986 and Other Periods (In 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
Individual income taxes:									
Withheld	\$27,295			\$134,784			\$123,177		
Presidential Election Campaign Fund	2			3			1		
Other	1,253			21,001			18,826		
Total—Individual income taxes	28,550	\$3,181	\$25,370	155,788	\$6,946	\$148,842	142,005	\$2,913	\$139,091
Corporation income taxes	1,941	1,321	620	24,383	6,081	18,302	24,592	6,470	18,121
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	11,501		11,501	61,737		61,737	57,876		57,876
Self-Employment Contributions Act taxes	474		474	1,129		1,129	1,049		1,049
Deposits by States	1,659		1,659	7,441		7,441	7,636		7,636
Taxes on benefits	6		6	1,620		1,620	1,529		1,529
Total—FOASI trust fund	13,641		13,641	71,927		71,927	68,090		68,090
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,106		1,106	5,933		5,933	5,618		5,618
Self-Employment Contributions Act taxes	45		45	116		116	111		111
Deposits by States	168		168	787		787	598		598
Taxes on benefits	(**)		(**)	110		110	105		105
Total—FDI trust fund	1,320		1,320	6,945		6,945	6,431		6,431
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,276		3,276	16,850		16,850	15,397		15,397
Self-Employment Contributions Act taxes	122		122	277		277	252		252
Deposits by States	488		488	2,159		2,159	1,601		1,601
Total—FHI trust fund	3,886		3,886	19,286		19,286	17,250		17,250
Railroad retirement accounts:									
Rail industry pension fund	221	(**)	221	734	4	730	640	10	631
Railroad social security equivalent benefit	140		140	743		743	718		718
Taxes on benefits				137		137	137		137
Total—Employment taxes and contributions	19,207	(**)	19,207	99,773	4	99,769	93,266	10	93,257
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	1,542		1,542	5,337		5,337	5,269		5,269
Federal Unemployment Tax Act taxes	925	2	923	2,059	31	2,028	2,685	15	2,670
Railroad Unemployment Ins. Act contributions	2		2	116		116	70		70
Total—Unemployment trust fund	2,469	2	2,467	7,512	31	7,481	8,023	15	8,009
Federal employees retirement contributions:									
Civil service retirement and disability fund	363		363	1,968		1,968	1,915		1,915
Foreign service retirement and disability fund	3		3	17		17	17		17
Other	(**)		(**)	1		1	1		1
Total—Federal employees retirement contributions	366		366	1,986		1,986	1,933		1,933
Other retirement contributions:									
Civil service retirement and disability fund	6		6	38		38	35		35
Total—Social insurance taxes and contributions	22,048	1	22,046	109,308	35	109,273	103,258	24	103,233
Excise taxes:									
Miscellaneous excise taxes ¹	1,097	131	966	8,338	302	8,037	8,416	189	8,227
Airport and airway trust fund	233		233	1,129	4	1,124	1,180	2	1,177
Highway trust fund	1,021		1,021	5,244	-43	5,287	5,511	-96	5,607
Black lung disability trust fund	44		44	211		211	203		203
Total—Excise taxes	2,395	131	2,265	14,923	263	14,660	15,310	96	15,214
Estate and gift taxes	504	18	487	2,798	73	2,725	2,717	62	2,655
Customs duties	995	46	948	5,394	207	5,187	5,145	158	4,987
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,519		1,519	7,770		7,770	6,874		6,874
All other	115	(**)	115	560	3	557	479	6	474
Total—Miscellaneous receipts	1,635	(**)	1,635	8,330	3	8,327	7,353	6	7,348
Total—Budget receipts	58,068	4,698	53,370	320,923	13,608	307,316	300,379	9,729	290,650

¹Includes amounts received for windfall profit tax pursuant to P.L. 96-223.

... No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (In 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
Legislative Branch:									
Senate	\$23	\$1	\$23	\$114	\$3	\$111	\$107	\$2	\$105
House of Representatives	40	1	39	205	4	201	190	3	187
Joint Items	1	.....	1	32	.....	32	36	.....	36
Congressional Budget Office	1	.....	1	7	.....	7	7	.....	7
Architect of the Capitol	7	.....	7	41	.....	41	46	.....	46
Library of Congress	15	.....	15	105	.....	105	94	.....	94
Government Printing Office:									
Revolving fund (net)	13	.....	13	17	.....	17	-2	.....	-2
General fund appropriations	2	.....	2	45	.....	45	35	.....	35
General Accounting Office	29	.....	29	127	.....	127	112	.....	112
United States Tax Court	1	.....	1	11	.....	11	8	.....	8
Other Legislative Branch agencies	2	.....	2	6	.....	6	8	.....	8
Proprietary receipts from the public .....	.....	(**)	(**)	.....	2	-2	.....	2	-2
Intrabudgetary transactions .....	.....	.....	.....	-2	.....	-2	-3	.....	-3
Total—Legislative Branch	134	2	133	707	9	698	639	8	632
The Judiciary:									
Supreme Court of the United States	1	.....	1	6	.....	6	7	.....	7
Courts of appeals, district courts, and other judicial services	102	.....	102	429	.....	429	340	.....	340
Other	5	.....	5	23	.....	23	20	.....	20
Total—The Judiciary	108	.....	108	458	.....	458	367	.....	367
Executive Office of the President:									
Compensation of the President and the White House Office	2	.....	2	10	.....	10	11	.....	11
Office of Management and Budget	2	.....	2	17	.....	17	19	.....	19
Other	5	.....	5	22	.....	22	19	.....	19
Total—Executive Office of the President	9	.....	9	49	.....	49	48	.....	48
Funds Appropriated to the President:									
Appalachian Regional Development programs	8	.....	8	67	.....	67	85	.....	85
Disaster relief	31	.....	31	165	.....	165	84	.....	84
International security assistance:									
Guarantee reserve fund	9	95	-85	351	387	-36	209	81	126
Foreign military sales credit	176	.....	176	999	.....	999	982	.....	982
Economic support fund	50	.....	50	2,219	.....	2,219	2,375	.....	2,375
Military assistance	120	.....	120	236	.....	236	415	.....	415
Peacekeeping operations	3	.....	3	22	.....	22	17	.....	17
Other	5	.....	5	16	.....	16	14	.....	14
Proprietary receipts from the public .....	.....	26	-26	.....	55	-55	.....	30	-30
Total—International security assistance	364	121	243	3,842	442	3,401	4,011	111	3,899
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association .....	.....	.....	.....	190	.....	190	446	.....	446
Inter-American Development Bank	7	.....	7	130	.....	130	137	.....	137
Other	43	.....	43	141	.....	141	102	.....	102
International organizations and programs .....	(**)	.....	(**)	46	.....	46	101	.....	101
Total—Multilateral assistance	50	.....	50	508	.....	508	786	.....	786
Agency for International Development:									
Functional development assistance program	111	(**)	111	619	2	617	519	1	517
Operating expenses, Agency for International Development	32	.....	32	174	.....	174	168	.....	168
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	41	.....	41
Other	30	1	29	102	12	90	89	15	73
Proprietary receipts from the public .....	.....	45	-45	.....	329	-329	.....	281	-281
Total—Agency for International Development	172	47	125	895	342	552	816	298	518
Trade and development program	1	.....	1	6	.....	6	5	.....	5
Peace Corps	14	.....	14	55	.....	55	50	(**)	50
Overseas Private Investment Corporation	(**)	11	-10	1	40	-39	-19	31	-49
Inter-American Foundation	1	1	1	11	5	6	10	3	7
African Development Foundation .....	(**)	.....	(**)	1	.....	1	1	.....	1
Total—International development assistance	239	58	181	1,477	387	1,090	1,650	332	1,318

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (In millions)—Continued

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
Funds Appropriated to the President:—Continued									
International monetary programs	-\$424		-\$424	-\$918		-\$918	\$433		\$433
Military sales programs:									
Foreign military sales trust fund	753		753	3,886		3,886	4,045		4,045
Other	7	\$2	6	56	\$10	46	-8	\$34	-42
Proprietary receipts from the public		1,041	-1,041		3,937	-3,937		4,065	-4,065
Other	4		4	12		12	(**)		(**)
Total—Funds Appropriated to the President	982	1,222	-240	8,587	4,776	3,811	10,300	4,542	5,758
Department of Agriculture:									
Departmental administration	-8		-8	27		27	25		25
Agricultural Research Service	37		37	212		212	202		202
Cooperative State Research Service	24		24	109		109	100		100
Extension Service	29		29	142		142	137		137
Statistical Reporting Service	5		5	24		24	23		23
Economic Research Service	4		4	18		18	18		18
Foreign Agricultural Service	8		8	37		37	33		33
Foreign Assistance Programs	129		129	247		247	352		352
Agricultural Stabilization and Conservation Service	-17		-17	19		19	118		118
Federal Crop Insurance Corporation	45	3	42	391	107	283	359	113	246
Commodity Credit Corporation:									
Price Support and Related Programs	1,567	387	1,181	18,639	1,925	16,714	13,670	2,445	11,225
National Wool Act Program	(**)		(**)	1		1	1		1
Rural Electrification Administration	3	1	2	14	1	13	15	1	15
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund		(**)	(**)	(**)	(**)	(**)			
Rural housing insurance fund	274	259	15	2,190	1,565	625	3,549	3,066	483
Agricultural credit insurance fund	1,010	239	771	2,069	2,648	-580	3,460	2,885	575
Rural development insurance fund	78	15	63	1,087	879	208	1,690	1,152	538
Rural water and waste disposal grants	10		10	85		85	66		66
Salaries and expenses	25		25	150		150	144		144
Other	5		5	17		17	12		12
Total—Farmers Home Administration	1,402	513	889	5,598	5,092	505	8,921	7,104	1,817
Soil Conservation Service:									
Conservation operations	25		25	151		151	157		157
Watershed and flood prevention operations	14		14	107		107	99		99
Other	4		4	29		29	31		31
Animal and Plant Health Inspection Service	21		21	105		105	117		117
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	52		52	215		215	297		297
Other	15	6	9	82	19	63	80	11	69
Food Safety and Inspection Service	29		29	151		151	149		149
Food and Nutrition Service:									
Food stamp program	983		983	4,822		4,822	4,913		4,913
Nutrition assistance for Puerto Rico	68		68	342		342	337		337
Child nutrition programs	321		321	1,689		1,689	1,650		1,650
Women, infants and children programs	137		137	671		671	635		635
Other	29		29	110		110	114		114
Total—Food and Nutrition Service	1,538		1,538	7,635		7,635	7,649		7,649
Forest Service:									
Forest research	9		9	48		48	48		48
National Forests system	68		68	606		606	468		468
Construction	18		18	124		124	139		139
Forest Service permanent appropriations	2		2	231		231	241		241
Cooperative work	7		7	-88		-88	47		47
Other	6		6	43		43	60		60
Total—Forest Service	111		111	964		964	1,003		1,003
Other	11	3	8	68	13	54	43	(**)	43
Proprietary receipts from the public		115	-115		513	-513		458	-458
Intrabudgetary transactions							(**)		(**)
Total—Department of Agriculture	5,048	1,027	4,021	34,984	7,671	27,313	33,599	10,132	23,467

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

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
Department of Commerce:									
General administration	\$4	.....	\$4	\$17	.....	\$17	\$16	.....	\$16
Bureau of the Census	-2	.....	-2	75	.....	75	73	.....	73
Economic and Statistical Analysis	4	.....	4	27	.....	27	34	.....	34
Economic Development Assistance	16	\$4	13	166	\$37	129	176	\$35	141
Promotion of Industry and Commerce	23	.....	23	107	.....	107	102	.....	102
Science and technology:									
National Oceanic and Atmospheric Administration	68	1	67	467	7	460	417	6	411
Patent and Trademark Office	6	.....	6	39	.....	39	46	.....	46
National Bureau of Standards	7	.....	7	52	.....	52	46	.....	46
National Telecommunications and Information Administration	1	.....	1	13	.....	13	14	.....	14
Total—Science and technology	82	1	81	571	7	564	523	6	516
Proprietary receipts from the public .....	.....	3	-3	.....	27	-27	.....	16	-16
Intrabudgetary transactions .....	(**)	.....	(**)	-72	.....	-72	-7	.....	-7
Total—Department of Commerce	127	8	119	891	72	819	917	57	860
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,279	.....	2,279	11,067	.....	11,067	10,276	.....	10,276
Department of the Navy	1,891	.....	1,891	9,745	.....	9,745	9,000	.....	9,000
Department of the Air Force	1,656	.....	1,656	8,374	.....	8,374	7,832	.....	7,832
Total—Military personnel	5,826	.....	5,826	29,186	.....	29,186	27,108	.....	27,108
Operation and maintenance:									
Department of the Army	1,607	.....	1,607	8,152	.....	8,152	7,810	.....	7,810
Department of the Navy	1,635	.....	1,635	9,850	.....	9,850	10,053	.....	10,053
Department of the Air Force	1,557	.....	1,557	8,450	.....	8,450	8,155	.....	8,155
Defense agencies	628	.....	628	3,227	.....	3,227	2,832	.....	2,832
Total—Operation and maintenance	5,427	.....	5,427	29,679	.....	29,679	28,850	.....	28,850
Procurement:									
Department of the Army	1,125	.....	1,125	6,165	.....	6,165	5,650	.....	5,650
Department of the Navy	1,935	.....	1,935	10,988	.....	10,988	10,308	.....	10,308
Department of the Air Force	2,406	.....	2,406	12,326	.....	12,326	11,015	.....	11,015
Defense agencies	91	.....	91	402	.....	402	427	.....	427
Total—Procurement	5,556	.....	5,556	29,882	.....	29,882	27,401	.....	27,401
Research, development, test, and evaluation:									
Department of the Army	288	.....	288	1,566	.....	1,566	1,614	.....	1,614
Department of the Navy	699	.....	699	3,700	.....	3,700	3,044	.....	3,044
Department of the Air Force	1,052	.....	1,052	5,641	.....	5,641	4,590	.....	4,590
Defense agencies	360	.....	360	1,679	.....	1,679	1,341	.....	1,341
Total—Research, development, test, and evaluation ..	2,399	.....	2,399	12,587	.....	12,587	10,588	.....	10,588
Military construction:									
Department of the Army	90	.....	90	586	.....	586	403	.....	403
Department of the Navy	91	.....	91	537	.....	537	496	.....	496
Department of the Air Force	92	.....	92	671	.....	671	569	.....	569
Defense agencies	38	.....	38	169	.....	169	149	.....	149
Total—Military construction	311	.....	311	1,963	.....	1,963	1,616	.....	1,616
Family housing	231	.....	231	1,140	.....	1,140	991	.....	991
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	1	(**)	1	1	(**)
Intragovernmental funds:									
Department of the Army	102	.....	102	475	.....	475	198	.....	198
Department of the Navy	417	.....	417	566	.....	566	-21	.....	-21
Department of the Air Force	168	.....	168	383	.....	383	302	.....	302
Defense agencies	40	.....	40	887	.....	887	-99	.....	-99
Other	29	23	6	137	121	17	113	125	-12
Proprietary receipts from the public .....	.....	-122	122	.....	338	-338	.....	545	-545
Intrabudgetary transactions	11	.....	11	321	.....	321	226	.....	226
Total—Department of Defense—Military	20,517	-99	20,615	107,206	459	106,746	97,274	670	96,604

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (In millions)—Continued

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
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$10		\$10	\$52		\$52	\$52		\$52
Construction, general	69		69	369		369	433		433
Operation and maintenance, general	90		90	500		500	491		491
Flood control	23		23	189		189	179		179
Other	7		7	123		123	135		135
Proprietary receipts from the public		-\$7	7		\$10	-10		\$29	-29
Total—Corps of Engineers	199	-7	206	1,232	10	1,222	1,290	29	1,260
Military retirement fund:									
Payments to military retirement fund				10,500		10,500	9,500		9,500
Military retirement fund	1,467		1,467	7,314		7,314	5,668		5,668
Intrabudgetary transactions				-10,500		-10,500	-9,500		-9,500
Other	6	(**)	6	33	(**)	33	17	(**)	17
Proprietary receipts from the public		(**)	(**)		3	-3		3	-3
Total—Department of Defense—Civil	1,671	-7	1,678	8,579	13	8,566	6,975	32	6,943
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	293		293	1,855		1,855	1,787		1,787
Impact aid	34		34	369		369	342		342
Special programs	104		104	333		333	519		519
Indian education	3		3	29		29	43		43
Total—Office of Elementary and Secondary Education	434		434	2,586		2,586	2,690		2,690
Office of Bilingual Education and Minority Languages Affairs									
Affairs	-42		-42	38		38	84		84
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	88		88	521		521	472		472
Rehabilitation services and handicapped research	88		88	490		490	368		368
Office of Vocational and Adult Education	69		69	394		394	250		250
Office of Postsecondary Education:									
College housing loans	(**)	3	-3	37	73	-35	57	163	-106
Student financial assistance	512		512	2,140		2,140	1,768		1,768
Guaranteed student loans	445		445	1,395		1,395	1,609		1,609
Higher education	32		32	204		204	214		214
Higher education facilities loans and insurance	(**)		(**)	-14		-14	20		20
Total—Office of Postsecondary Education	988	3	985	3,761	73	3,689	3,669	163	3,506
Office of Educational Research and Improvement									
Special Institutions	12		12	62		62	50		50
Departmental management	17		17	92		92	136		136
Proprietary receipts from the public	25		25	119		119	119		119
		(**)	(**)		10	-10		6	-6
Total—Department of Education	1,679	3	1,676	8,063	82	7,981	7,839	169	7,670
Department of Energy:									
Atomic energy defense activities									
Energy programs:	546		546	3,099		3,099	2,870		2,870
General science and research activities	57		57	283		283	275		275
Energy supply, R and D activities	127		127	937		937	915		915
Uranium supply and enrichment activities	96		96	487		487	671		671
Fossil energy research and development	27		27	141		141	132		132
Naval petroleum and oil shale reserves	12		12	65		65	58		58
Energy conservation	36		36	195		195	185		185
Strategic petroleum reserve	14		14	79		79	94		94
Nuclear waste disposal fund	30		30	155		155	114		114
Other	25		25	126		126	119		119
Total—Energy programs	424		424	2,470		2,470	2,563		2,563
Power Marketing Administration									
Departmental administration	73	94	-21	481	479	2	522	633	-111
Proprietary receipts from the public	10		10	158		158	141		141
Intrabudgetary transactions		222	-222		1,191	-1,191		1,157	-1,157
	28		28	-9		-9	(**)		(**)
Total—Department of Energy	1,080	316	764	6,199	1,670	4,529	6,096	1,790	4,306

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (In millions)—Continued

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
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$36	(**)	\$36	\$181	\$1	\$180	\$174	\$1	\$173
Health Resources and Services Administration:									
Public enterprise funds	1	.....	1	14	.....	14	6	.....	6
Health resources and services	115	.....	115	576	.....	576	613	.....	613
Indian health and facilities	68	.....	68	365	.....	365	369	.....	369
Centers for Disease Control	36	.....	36	164	.....	164	161	.....	161
National Institutes of Health:									
Cancer research	103	.....	103	508	.....	508	462	.....	462
Heart, lung, and blood research	70	.....	70	346	.....	346	300	.....	300
Arthritis, diabetes, and digestive and kidney diseases	47	.....	47	224	.....	224	205	.....	205
Neurological and communicative disorders and stroke	30	.....	30	158	.....	158	142	.....	142
Allergy and infectious diseases	26	.....	26	147	.....	147	139	.....	139
General medical sciences	35	.....	35	181	.....	181	179	.....	179
Child health and human development	24	.....	24	131	.....	131	121	.....	121
Other research institutes	52	.....	52	251	.....	251	238	.....	238
Research resources	21	.....	21	118	.....	118	107	.....	107
Other	24	.....	24	14	.....	14	2	.....	2
Total—National Institutes of Health	431	.....	431	2,077	.....	2,077	1,895	.....	1,895
Alcohol, Drug Abuse, and Mental Health Administration	82	.....	82	410	.....	410	393	.....	393
Office of Assistant Secretary for Health	19	.....	19	79	.....	79	76	.....	76
Total—Public Health Service	788	(**)	788	3,867	1	3,866	3,686	1	3,685
Health Care Financing Administration:									
Grants to States for Medicaid	1,878	.....	1,878	10,045	.....	10,045	9,156	.....	9,156
Payments to health care trust funds	1,499	.....	1,499	7,001	.....	7,001	7,618	.....	7,618
Program management	19	.....	19	33	.....	33	44	.....	44
Federal hospital insurance trust fund:									
Benefit payments	3,837	.....	3,837	20,170	.....	20,170	20,029	.....	20,029
Administrative expenses and construction	61	.....	61	315	.....	315	304	.....	304
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	13	.....	13
Total—FHI trust fund	3,899	.....	3,899	20,484	.....	20,484	20,346	.....	20,346
Federal supplementary medical ins. trust fund:									
Benefit payments	1,772	.....	1,772	10,147	.....	10,147	8,522	.....	8,522
Administrative expenses and construction	77	.....	77	409	.....	409	430	.....	430
Total—FSMI trust fund	1,849	.....	1,849	10,556	.....	10,556	8,952	.....	8,952
Total—Health Care Financing Administration	9,143	.....	9,143	48,119	.....	48,119	46,116	.....	46,116
Social Security Administration:									
Payments to social security trust funds	101	.....	101	3,505	.....	3,505	1,595	.....	1,595
Special benefits for disabled coal miners	83	.....	83	421	.....	421	433	.....	433
Supplemental security income program	853	.....	853	4,942	.....	4,942	3,931	.....	3,931
Assistance payments program	880	.....	880	3,944	.....	3,944	3,674	.....	3,674
Child support enforcement	60	.....	60	291	.....	291	248	.....	248
Low income home energy assistance	408	.....	408	1,336	.....	1,336	1,350	.....	1,350
Refugee and entrant assistance	40	.....	40	160	.....	160	236	.....	236
Payments to States from receipts for child support .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	14,589	.....	14,589	71,191	.....	71,191	67,736	.....	67,736
Administrative expenses and construction	109	.....	109	691	.....	691	664	.....	664
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vocational Rehabilitation Services .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings	21	.....	21	493	.....	493	741	.....	741
Interest on normalized tax transfers .....	.....	.....	.....	144	.....	144	311	.....	311
Total—FOASI trust fund	14,719	.....	14,719	72,519	.....	72,519	69,453	.....	69,453

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in 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
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,622	.....	\$1,622	\$7,921	.....	\$7,921	\$7,599	.....	\$7,599
Administrative expenses and construction	51	.....	51	258	.....	258	252	.....	252
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vocational Rehabilitation Services .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	14	.....	14	30	.....	30
Total—FDI trust fund	1,673	.....	1,673	8,193	.....	8,193	7,881	.....	7,881
Total—Social Security Administration	18,817	.....	18,817	95,311	.....	95,311	88,799	.....	88,799
Human Development Services:									
Social services block grant	296	.....	296	1,081	.....	1,081	1,170	.....	1,170
Human development services	189	.....	189	841	.....	841	785	.....	785
Family social services	102	.....	102	342	.....	342	284	.....	284
Work incentives	11	.....	11	47	.....	47	91	.....	91
Community services	26	.....	26	150	.....	150	165	.....	165
Other	(**)	(**)	(**)	(**)	\$2	-2	2	\$1	(**)
Total—Human Development Services	625	(**)	624	2,461	2	2,458	2,497	1	2,495
Departmental management	10	.....	10	95	.....	95	105	.....	105
Proprietary receipts from the public .....	.....	\$481	-481	.....	2,404	-2,404	.....	2,307	-2,307
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund									
Federal supplementary medical insurance trust fund ..	-1,475	.....	-1,475	-7,758	.....	-7,758	-7,512	.....	-7,512
Payments for tax and other credits ¹ :									
Federal old-age and survivors insurance trust fund ...	-92	.....	-92	-2,471	.....	-2,471	-1,465	.....	-1,465
Federal disability insurance trust fund	-9	.....	-9	-1,034	.....	-1,034	-130	.....	-130
Federal hospital insurance trust fund	-24	.....	-24	757	.....	757	-106	.....	-106
Other	-21	.....	-21	-493	.....	-493	-741	.....	-741
Total—Department of Health and Human Services	27,763	481	27,282	138,854	2,407	136,447	131,250	2,309	128,941
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	180	409	-229	1,187	1,841	-654	1,150	1,495	-345
Housing for the elderly or handicapped fund	42	39	2	449	184	265	429	175	254
Other	1	4	-3	14	24	-10	23	22	1
Rent supplement payments	2	.....	2	19	.....	19	93	.....	93
Homeownership assistance	22	.....	22	118	.....	118	115	.....	115
Rental housing assistance	53	.....	53	252	.....	252	249	.....	249
Low-rent public housing	139	.....	139	1,004	.....	1,004	1,008	.....	1,008
College housing grants .....	.....	.....	.....	.....	.....	.....	3	.....	3
Lower income housing assistance	617	.....	617	3,144	.....	3,144	2,707	.....	2,707
Other	9	.....	9	30	.....	30	6	.....	6
Total—Housing Programs	1,064	452	612	6,216	2,048	4,168	5,784	1,692	4,092
Public and Indian Housing:									
Low-rent housing—loans and other expenses	104	6	98	524	46	479	8,302	196	8,105
Payments for operation of low-income housing projects ..	105	.....	105	498	.....	498	503	.....	503
Total—Public and Indian Housing	210	6	204	1,023	46	977	8,805	196	8,609
Government National Mortgage Association:									
Special assistance functions fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Emergency mortgage purchase assistance .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Management and liquidating functions fund	12	25	-13	204	317	-113	323	467	-144
Guarantees of mortgage-backed securities	1	30	-29	7	127	-120	11	110	-99
Participation sales fund	18	.....	18	-16	.....	-16	-40	.....	-40
Total—Government National Mortgage Association	31	55	-24	195	444	-249	294	577	-283
Community Planning and Development:									
Public enterprise fund	8	13	-5	48	53	-5	57	61	-4
Community development grants	230	.....	230	1,509	.....	1,509	1,716	.....	1,716
Urban development action grants	29	.....	29	213	.....	213	182	.....	182
Other	7	.....	7	31	.....	31	6	.....	6
Total—Community Planning and Development	274	13	261	1,801	53	1,748	1,960	61	1,899
Management and administration	9	.....	9	121	.....	121	130	.....	130
Other	3	.....	3	25	.....	25	20	.....	20
Total—Department of Housing and Urban Development	1,591	525	1,066	9,382	2,591	6,791	16,992	2,527	14,466

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Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (In 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
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$34		\$34	\$182		\$182	\$174		\$174
Payments in lieu of taxes	(*)		(**)	(**)		(**)	1		1
Payments to States and counties for general purpose fiscal assistance	(**)		(**)	15		15	78		78
Other	8		8	35		35	47		47
Minerals Management Service	60		60	284		284	302		302
Office of Surface Mining Reclamation and Enforcement	22		22	131		131	109		109
Total—Land and minerals management	123		123	647		647	711		711
Water and science:									
Bureau of Reclamation:									
Construction program	58	-\$3	60	362	\$28	333	276	\$30	247
Operation and maintenance	12		12	62		62	59		59
Other	16		16	66		66	52		52
Geological Survey	-21		-21	171		171	189		189
Bureau of Mines	12	2	10	64	13	51	72	8	64
Total—Water and science	77	-1	78	724	41	683	649	38	611
Fish and wildlife and parks:									
United States Fish and Wildlife Service	55		55	239		239	238		238
National Park Service	65		65	395		395	457		457
Total—Fish and wildlife and parks	120		120	635		635	694		694
Bureau of Indian Affairs:									
Operation of Indian programs	76		76	400		400	427		427
Construction	9		9	45		45	58		58
Indian tribal funds	39		39	137		137	154		154
Other	6	1	6	19	4	15	25	4	21
Total—Bureau of Indian Affairs	130	1	130	601	4	597	664	4	660
Territorial and International Affairs	11		11	85		85	77		77
Departmental offices	9		9	57		57	33		33
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska					-1	1		1	-1
Other		157	-157		743	-743		756	-756
Intrabudgetary transactions	(**)		(**)	-7		-7	-3		-3
Total—Department of the Interior	470	157	313	2,743	787	1,956	2,826	798	2,028
Department of Justice:									
General administration	9		9	54		54	39		39
United States Parole Commission	1		1	4		4	3		3
Legal activities	49		49	284		284	329		329
Interagency law enforcement	(**)		(**)	6		6	49		49
Federal Bureau of Investigation	91		91	514		514	427		427
Drug Enforcement Administration	24		24	143		143	129		129
Immigration and Naturalization Service	41		41	243		243	219		219
Federal Prison System	51	3	48	273	13	260	242	10	232
Office of Justice Programs	14	(**)	14	59	(**)	59	57		57
Other	40		40	17		17	1		1
Total—Department of Justice	320	3	318	1,596	13	1,583	1,496	10	1,486
Department of Labor:									
Employment and Training Administration:									
Program administration	7		7	27		27	27		27
Training and employment services	247		247	1,244		1,244	1,090		1,090
Community service employment for older Americans	35		35	136		136	127		127
Federal unemployment benefits and allowances	2		2	11		11	2		2
State unemployment insurance and employment service operation	-17		-17	32		32	64		64
Advances to the unemployment trust fund and other funds	6		6	22		22	825		825
Other	(**)		(**)	-2		-2	-10		-10

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Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (In millions)—Continued

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
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,518		\$1,518	\$6,590		\$6,590	\$6,898		\$6,898
State administrative expenses	206		206	943		943	934		934
Federal administrative expenses	19		19	58		58	57		57
Veterans employment and training	13		13	49		49	43		43
Interest on refunds of taxes	(**)		(**)	3		3	1		1
Repayment of advances from the general fund				175		175	340		340
Interest on advances to the Employment Security Administration account									
Railroad-unemployment insurance:									
Railroad unemployment benefits	20		20	91		91	85		85
Administrative expenses	2		2	14		14	9		9
Payment of interest on advances from railroad retirement account							5		5
Total—Unemployment trust fund	1,779		1,779	7,924		7,924	8,373		8,373
Total—Employment and Training Administration	2,059		2,059	9,393		9,393	10,497		10,497
Labor-Management Services	5		5	24		24	23		23
Pension Benefit Guaranty Corporation	18	\$25	-8	89	\$89	(**)	73	\$63	10
Employment Standards Administration:									
Salaries and expenses	21		21	88		88	73		73
Special benefits	-1		-1	-190		-190	-229		-229
Black lung disability trust fund	52		52	235		235	254		254
Special workers' compensation expenses	5		5	26		26	23		23
Occupational Safety and Health Administration	19		19	87		87	86		86
Mine Safety and Health Administration	10		10	64		64	64		64
Bureau of Labor Statistics	18		18	68		68	55		55
Departmental management	6		6	52		52	57		57
Proprietary receipts from the public		(**)	(**)		(**)	(**)		1	-1
Intrabudgetary transactions	-12		-12	-308		-308	-1,228		-1,228
Total—Department of Labor	2,201	25	2,176	9,629	89	9,539	9,747	64	9,683
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	125		125	517		517	449		449
Acquisition, operation, and maintenance of buildings abroad	14		14	100		100	56		56
Payment to Foreign Service retirement and disability fund				106		106	107		107
Foreign Service retirement and disability fund	20		20	99		99	74		74
Other	(**)		(**)	10		10	9		9
Total—Administration of Foreign Affairs	159		159	832		832	695		695
International Organizations and Conferences	3		3	377		377	437		437
International Commissions	1		1	13		13	12		12
Migration and Refugee Assistance	26		26	140		140	147		147
International Narcotics Control	7		7	25		25	21		21
Other	(**)		(**)	26		26	17		17
Proprietary receipts from the public					-1	1		(**)	(**)
Intrabudgetary transactions	(**)		(**)	-108		-108	-148		-148
Total—Department of State	197		197	1,307	-1	1,307	1,181	(**)	1,180
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	773		773	5,551		5,551	4,852		4,852
Other	9		9	13	1	11	15		15
Other programs	15		15	90		90	147		147
Total—Federal Highway Administration	797		797	5,654	1	5,652	5,013		5,013
National Highway Traffic Safety Administration:									
Operations and research	2		2	29		29	29		29
Trust fund share of highway safety programs	13		13	59		59	38		38
Other	(**)		(**)	-2		-2	1		1

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (In millions)—Continued

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
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	(**)	(**)	(**)	\$15	\$1	\$14	\$26	\$21	\$5
Northeast corridor improvement program	\$11	.....	\$11	52	.....	52	68	.....	68
Grants to National Railroad Passenger Corporation	1	.....	1	347	.....	347	385	.....	385
Other	9	.....	9	50	.....	50	46	.....	46
Total—Federal Railroad Administration	21	(**)	21	464	1	463	526	21	505
Urban Mass Transportation Administration:									
Formula grants	79	.....	79	453	.....	453	439	.....	439
Discretionary grants	43	.....	43	336	.....	336	129	.....	129
Other	68	.....	68	428	.....	428	678	.....	678
Federal Aviation Administration:									
Operations	616	.....	616	808	.....	808	772	.....	772
Other	9	.....	9	42	.....	42	46	(**)	46
Airport and airway trust fund:									
Grants-in-aid for airports	70	.....	70	399	.....	399	362	.....	362
Facilities and equipment	58	.....	58	272	.....	272	157	.....	157
Research, engineering and development	22	.....	22	113	.....	113	91	.....	91
Operations	-415	.....	-415	366	.....	366	398	.....	398
Total—Airport and airway trust fund	-266	.....	-266	1,150	.....	1,150	1,008	.....	1,008
Total—Federal Aviation Administration	359	.....	359	2,000	.....	2,000	1,826	(**)	1,826
Coast Guard:									
Operating expenses	130	.....	130	716	.....	716	716	.....	716
Acquisition, construction, and improvements	24	.....	24	177	.....	177	196	.....	196
Retired pay	30	.....	30	140	.....	140	110	.....	110
Other	9	(**)	9	52	2	50	49	2	48
Total—Coast Guard	193	(**)	193	1,085	2	1,083	1,071	2	1,069
Maritime Administration:									
Public enterprise funds	122	\$35	87	520	99	420	61	66	-5
Ship construction .....	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Operating-differential subsidies	22	.....	22	131	.....	131	148	.....	148
Other	4	.....	4	32	.....	32	44	.....	44
Other	16	(**)	16	89	5	84	45	5	40
Proprietary receipts from the public .....	.....	4	-4	.....	27	-27	.....	23	-23
Intrabudgetary transactions	-1	.....	-1	-3	.....	-3	-4	.....	-4
Total—Department of Transportation	1,738	40	1,698	11,273	136	11,137	10,044	118	9,927
Department of the Treasury:									
Office of the Secretary	-117	.....	-117	-326	.....	-326	-133	.....	-133
Office of Revenue Sharing:									
Salaries and expenses .....	(**)	.....	(**)	3	.....	3	3	.....	3
General revenue sharing	85	.....	85	2,251	.....	2,251	2,300	.....	2,300
Federal Law Enforcement Training Center	2	.....	2	5	.....	5	6	.....	6
Financial Management Service:									
Salaries and expenses	17	.....	17	96	.....	96	93	.....	93
Claims, judgements, and relief acts	14	.....	14	94	.....	94	101	.....	101
Advances to the railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Payments to Synthetic Fuels Corporation	4	.....	4	17	.....	17	16	.....	16
Other	1	.....	1	540	.....	540	4	.....	4
Total—Financial Management Service	36	.....	36	747	.....	747	214	.....	214
Bureau of Alcohol, Tobacco and Firearms	14	.....	14	72	.....	72	72	.....	72
United States Customs Service	65	.....	65	335	.....	335	319	.....	319
Bureau of Engraving and Printing	-1	.....	-1	-15	.....	-15	-12	.....	-12
Bureau of the Mint	13	13	58	58	43	43
Bureau of the Public Debt	20	20	91	91	79	79

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Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

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
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$4		\$4	\$36		\$36	\$46		\$46
Processing tax returns	113		113	524		524	411		411
Examinations and appeals	95		95	591		591	588		588
Investigation, collection and taxpayer service	86		86	448		448	439		439
Payment where credit exceeds liability for tax	95		95	112		112	60		60
Refunding internal revenue collections, interest	252		252	829		829	491		491
Internal revenue collections for Puerto Rico	18		18	95		95	158		158
Other	(**)	(**)	-1	1	\$1	(**)	1	\$1	(**)
Total—Internal Revenue Service	663	(**)	663	2,636	1	2,636	2,195	1	2,194
United States Secret Service	22		22	121		121	140		140
Comptroller of the Currency	15	\$2	12	100	116	-15	70	90	-20
Interest on the public debt:									
Public issues (accrual basis)	12,997		12,997	64,687		64,687	60,503		60,503
Special issues (cash basis)	979		979	13,546		13,546	14,348		14,348
Total—Interest on the public debt	13,976		13,976	78,232		78,232	74,851		74,851
Proprietary receipts from the public	(**)	564	-564	(**)	1,496	-1,496		1,696	-1,696
Receipts from off-budget Federal entities		533	-533		4,175	-4,175		5,097	-5,097
Intrabudgetary transactions	-92		-92	-1,748		-1,748	-3,341		-3,341
Total—Department of the Treasury	14,701	1,100	13,600	82,564	5,787	76,777	76,807	6,884	69,923
Environmental Protection Agency:									
Salaries and expenses	49		49	283		283	259		259
Research and development	16		16	79		79	59		59
Abatement, control, and compliance	43		43	167		167	167		167
Construction grants	215		215	1,388		1,388	1,272		1,272
Hazardous substance response trust fund	42		42	198		198	126		126
Other	1	(**)	1	2	(**)	1	46	(**)	46
Proprietary receipts from the public		(**)	(**)		7	-7		3	-3
Intrabudgetary transactions							-44		-44
Total—Environmental Protection Agency	365	(**)	365	2,117	8	2,109	1,886	3	1,882
General Services Administration:									
Real property activities	102		102	-182		-182	-180		-180
Personal property activities	15		15	202		202	21		21
Office of Information Resources Management	19		19	-13		-13	-2		-2
Federal property resources activities	3		3	-43		-43	-164		-164
General activities	11		11	59		59	61	(**)	61
Proprietary receipts from the public		3	-3		19	-19		139	-139
Other	(**)	28	-28	(**)	-57	57		-240	240
Total—General Services Administration	150	31	119	23	-38	61	-264	-101	-162
National Aeronautics and Space Administration:									
Research and development	205		205	1,111		1,111	828		828
Space flight, control, and data communications	358		358	1,727		1,727	1,755		1,755
Construction of facilities	20		20	85		85	69		69
Research and program management	104		104	576		576	556		556
Other									
Total—National Aeronautics and Space Administration	687		687	3,499		3,499	3,208		3,208
Office of Personnel Management:									
Salaries and expenses	12		12	83		83	74		74
Government payment for annuitants, employees health benefits	111		111	614		614	610		610
Payment to civil service retirement and disability fund	(**)		(**)	1		1	1		1
Civil service retirement and disability fund	1,965		1,965	9,859		9,859	9,545		9,545
Employees health benefits fund	507	477	30	2,703	2,802	-98	2,716	2,832	-116
Employees life insurance fund	79	242	-162	369	750	-381	356	695	-339
Retired employees health benefits fund	1	1	(**)	5	5	(**)	7	7	(**)
Other	4		4	-21		-21	5		5
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)		(**)	-1		-1	-3		-3
Other	-3		-3	-14		-14	-14		-14
Total—Office of Personnel Management	2,676	720	1,957	13,598	3,556	10,041	13,296	3,533	9,763

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (In millions)—Continued

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
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$68	\$69	-\$1	\$358	\$382	-\$24	\$392	\$327	\$65
Disaster loan fund	23	56	-34	279	345	-66	320	383	-63
Other	(**)	1	-1	13	7	7	12	6	6
Salaries and expenses	22	.....	22	123	.....	123	109	.....	109
Other .....	(**)	.....	(**)	1	.....	1	.....	(**)	(**)
Total—Small Business Administration	113	126	-14	775	733	42	833	715	118
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	129	61	67	710	681	30	664	514	150
Direct loan revolving fund	2	4	-2	10	24	-14	12	26	-14
Other	28	30	-2	181	185	-4	166	197	-31
Compensation and pensions	1,277	.....	1,277	7,108	.....	7,108	5,869	.....	5,869
Readjustment benefits	105	.....	105	509	.....	509	546	.....	546
Medical care	703	.....	703	3,776	.....	3,776	3,575	.....	3,575
Medical and prosthetic research	14	.....	14	79	.....	79	105	.....	105
General operating expenses	48	.....	48	325	.....	325	342	.....	342
Construction projects	41	.....	41	231	.....	231	215	.....	215
Post-Vietnam era veterans education account	20	.....	20	103	.....	103	79	.....	79
Insurance funds:									
National service life	85	.....	85	421	.....	421	386	.....	386
United States government life	4	.....	4	18	.....	18	18	.....	18
Veterans special life	6	5	2	31	66	-35	29	62	-33
Other	18	.....	18	49	.....	49	64	.....	64
Proprietary receipts from the public:									
National service life	(**)	51	-51	.....	181	-181	.....	176	-176
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	22	-22	.....	118	-118	.....	83	-83
Intrabudgetary transactions	16	.....	16	-79	.....	-79	-46	.....	-46
Total—Veterans Administration	2,496	175	2,321	13,474	1,254	12,219	12,024	1,058	10,966
Independent agencies:									
Action	13	.....	13	77	.....	77	51	.....	51
Board for International Broadcasting	4	.....	4	51	.....	51	58	.....	58
Consumer Product Safety Commission	3	.....	3	15	.....	15	15	.....	15
Corporation for Public Broadcasting .....	.....	.....	.....	160	.....	160	151	.....	151
District of Columbia:									
Federal payment	9	.....	9	514	.....	514	505	.....	505
Loans and repayable advances .....	.....	.....	.....	.....	35	-35	.....	107	-107
Equal Employment Opportunity Commission	12	.....	12	70	.....	70	68	.....	68
Export-Import Bank of the United States	73	293	-220	1,060	1,557	-497	1,397	1,812	-415
Federal Communications Commission	7	.....	7	40	.....	40	40	.....	40
Federal Deposit Insurance Corporation	478	1,038	-560	2,533	2,649	-117	1,349	2,272	-923
Federal Emergency Management Agency:									
Public enterprise funds	39	18	21	260	98	163	127	141	-14
Salaries and expenses	11	.....	11	53	.....	53	59	.....	59
Emergency management and planning assistance	20	.....	20	118	.....	118	159	.....	159
Emergency food distribution and shelter program .....	(**)	.....	(**)	19	.....	19	69	.....	69
Other .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	3	3	(**)	17	16	1	34	34	(**)
Federal Savings and Loan Insurance Corp. fund	196	197	-1	881	1,110	-229	1,559	674	886
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal Trade Commission	4	.....	4	27	.....	27	26	.....	26
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority .....	.....	.....	.....	26	.....	26	44	.....	44
Other	1	(**)	1	3	1	3	3	1	3
Interstate Commerce Commission	3	.....	3	21	.....	21	24	.....	24
Legal Services Corporation	29	.....	29	133	.....	133	124	.....	124
Merit Systems Protection Board	2	.....	2	10	.....	10	9	.....	9
National Archives and Record Administration	9	.....	9	49	.....	49	42	(**)	42
National Credit Union Administration:									
Central liquidity facility	8	7	1	72	68	4	625	606	20
Other	-5	16	-21	4	220	-215	65	784	-719

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (In millions)—Continued

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
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$9		\$9	\$67		\$67	\$68		\$68
National Endowment for the Humanities	9		9	51		51	55		55
Institute of Museum Services	4		4	10		10	10		10
National Labor Relations Board	9		9	59		59	57		57
National Science Foundation	114		114	552		552	472		472
National Transportation Safety Board	2		2	9		9	9		9
Nuclear Regulatory Commission	38		38	179		179	198		198
Panama Canal Commission	32	\$31	1	168	\$178	-9	170	\$168	2
Postal Service (payment to the Postal Service fund)				380		380	619		619
Railroad Retirement Board:									
Federal windfall subsidy	33		33	164		164	167		167
Payment to railroad unemployment insurance trust fund	23		23	49		49	9		9
Milwaukee railroad restructuring, administration	1		1	1		1	-1		-1
Railroad retirement accounts:									
Social security equivalent benefit account	296		296	1,543		1,543	1,471		1,471
Benefits payments and claims	179		179	899		899	915		915
Advances to the railroad retirement account from the FOASI trust fund	-62		-62	-288		-288			
Advances to the railroad retirement account from the FDI trust fund	-5		-5	-22		-22	(**)		(**)
Disbursements for the payment of FOASI benefits	59		59	288		288	-1		-1
Disbursements for the payment of FDI benefits	4		4	22		22	(**)		(**)
Administrative expenses	3		3	17		17	18		18
Interest on refunds of taxes	(**)		(**)	(**)		(**)	5		5
Other									
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds				-25		-25	-32		-32
Interest on advances to railroad unemployment insurance account							-5		-5
Total—Railroad Retirement Board	532		532	2,648		2,648	2,547		2,547
Securities and Exchange Commission	8		8	46		46	44		44
Smithsonian Institution	17		17	93		93	93		93
Tennessee Valley Authority	379	380	-2	2,181	1,890	290	2,326	1,984	342
United States Information Agency	62	(**)	62	324	(**)	324	267	(**)	267
United States Railway Association	(**)		(**)	1		1	1		1
Other independent agencies	101	2	100	242	17	225	231	10	221
Total—Independent agencies	2,234	1,987	248	13,224	7,839	5,385	13,772	8,592	5,180
Undistributed offsetting receipts:									
Other interest		(**)	(**)		(**)	(**)		(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-1		-1	-1		-1
Department of Defense—Military:									
Education Benefits fund	-22		-22	-69		-69			
Department of Defense—Civil:									
Military retirement fund	-1,482		-1,482	-7,357		-7,357	-6,749		-6,749
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-214		-214	-1,023		-1,023	-891		-891
Federal disability insurance trust fund	-21		-21	-98		-98	-86		-86
Federal hospital insurance trust fund	-134		-134	-619		-619	-566		-566
Department of State:									
Foreign Service retirement and disability fund	-3		-3	-17		-17	-17		-17
Office of Personnel Management:									
Civil Service retirement and disability fund	-319		-319	-1,580		-1,580	-1,575		-1,575
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-91		-91	-494		-494	-436		-436
Subtotal	-2,287		-2,287	-11,259		-11,259	-10,321		-10,321

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1986 and Other Periods (in millions)—Continued

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
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-\$3	.....	-\$3	-\$5	.....	-\$5	-\$5	.....	-\$5
Department of Defense—Civil:									
Education benefits fund	-1	.....	-1	2	.....	2	.....	.....	.....
Military retirement fund	-71	.....	-71	1,516	.....	1,516	-481	.....	-481
Soldiers' and Airmen's Home permanent fund .....	.....	.....	.....	-4	.....	-4	-4	.....	-4
Corps of Engineers .....	(*)	.....	(*)	-5	.....	-5	-6	.....	-6
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund ...	-32	.....	-32	-1,898	.....	-1,898	-1,663	.....	-1,663
Federal disability insurance trust fund	-10	.....	-10	-262	.....	-262	-228	.....	-228
Federal hospital insurance trust fund	-26	.....	-26	-1,134	.....	-1,134	-913	.....	-913
Federal supplementary medical insurance trust fund ..	-6	.....	-6	-603	.....	-603	-519	.....	-519
Department of Labor:									
Unemployment trust fund	-11	.....	-11	-815	.....	-815	-561	.....	-561
Department of State:									
Foreign Service retirement and disability fund .....	(*)	.....	(*)	-134	.....	-134	-114	.....	-114
Department of Transportation:									
Airport and airway trust fund	-2	.....	-2	-407	.....	-407	-355	.....	-355
Highway trust fund	-3	.....	-3	-640	.....	-640	-580	.....	-580
Environmental Protection Agency:									
Post-closure liability trust fund .....	.....	.....	.....	-1	.....	-1	-1	.....	-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-57	.....	-57	-7,088	.....	-7,088	-6,243	.....	-6,243
Veterans Administration:									
United States government life insurance fund .....	(*)	.....	(*)	-10	.....	-10	-11	.....	-11
National service life insurance fund	-4	.....	-4	-456	.....	-456	-433	.....	-433
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-112	.....	-112	-212	.....	-212	-96	.....	-96
Other	-3	.....	-3	-9	.....	-9	-22	.....	-22
Subtotal	-340	.....	-340	-12,165	.....	-12,165	-12,236	.....	-12,236
Unrealized Discount on trust fund investments	-1	.....	-1	-11	.....	-11	.....	.....	.....
Rents and royalties on the Outer Continental Shelf lands ..	.....	\$296	-296	.....	\$1,373	-1,373	.....	\$2,427	-2,427
Total—Undistributed offsetting receipts	-2,628	296	-2,924	-23,434	1,374	-24,808	-22,556	2,427	-24,984
Total—Budget outlays	86,429	8,139	78,290	456,344	41,289	415,055	436,596	46,338	390,258
Off-budget Federal entities:									
Federal Financing Bank	1,460	1,742	-282	8,196	9,073	-877	13,103	12,084	1,019
Petroleum acquisition and transportation, strategic petroleum reserve	37	.....	37	247	.....	247	858	.....	858
Postal Service	2,416	2,554	³ -138	13,020	13,962	-942	11,651	12,599	-948
Rural electrification and telephone revolving fund	131	82	49	450	427	23	477	507	-30
Rural Telephone Bank	8	14	-6	66	57	10	64	51	13
Synthetic Fuels Corporation fund	4	4	.....	17	17	.....	16	16	.....
U.S. Railway Association .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Off-budget Federal entities	4,057	4,397	-340	21,998	23,537	-1,539	26,168	25,257	911
Total—Outlays	90,486	12,535	77,950	478,342	64,826	413,516	462,764	71,595	391,169

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$12,939	\$14,239
Receipts from off-budget Federal entities	4,175	5,097
Intrabudgetary transactions	51,183	51,235
Total receipts offset against outlays	68,296	70,571

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

²Includes an adjustment to prior reporting.

³The Postal Service figure represents reporting for the full calendar month of February and is partially estimated. This estimate includes \$203 million for postal money orders issued between February 15 and 28, derived from the Postal Service consolidated reporting system.

... No transactions.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, February 1986 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and 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	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$16,615	\$141,870	\$126,092	\$1,823,103	\$1,948,358	\$1,964,973
Federal Financing Bank	-25	14,169	.....	(**)	14,194	14,169
Total public debt securities	16,591	156,039	126,092	1,823,103	1,962,552	1,979,143
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	-8	-81	-47	4,366	4,294	4,286
Total federal securities	16,582	155,958	126,045	1,827,470	1,966,846	1,983,428
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	571	36,773	33,214	317,612	353,814	354,385
Total borrowing from the public	16,010	119,185	92,831	1,509,857	1,613,032	1,629,042
Accrued interest payable to the public	-6,442	-2,805	-6,498	26,709	30,347	23,904
Allocations of special drawing rights	219	473	-194	5,191	5,444	5,663
Deposit funds	-53	-605	818	14,385	13,833	13,780
Miscellaneous liability accounts (includes checks outstanding etc.)	1,359	-488	-2,079	11,639	9,792	11,151
Total liability accounts	11,094	115,761	84,878	1,567,780	1,672,447	1,683,541
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	-11,202	853	-5,206	4,174	16,228	5,026
Tax and loan note accounts	-2,687	8,414	-8,061	12,886	23,987	21,300
Balance	-13,889	9,267	-13,267	17,060	40,215	26,326
Special drawing rights:						
Total holdings	480	1,074	227	6,847	7,441	7,921
SDR certificates issued to Federal Reserve Banks .....	.....	-100	.....	-4,618	-4,718	-4,718
Balance	480	974	227	2,229	2,723	3,203
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	801	1,728	-709	-717	211	1,012
Letter of credit issued to IMF	-79	-415	15	-7,946	-8,282	-8,361
Dollar deposits with the IMF	2	-6	11	-51	-59	-57
Receivable/payable (-) for interim maintenance of value adjustments	-376	-798	299	-543	-966	-1,342
Balance	347	509	-384	10,442	10,603	10,951
Loans to International Monetary Fund	-143	-171	-128	1,236	1,208	1,065
Other cash and monetary assets	74	1,522	607	8,872	10,321	10,394
Total cash and monetary assets	-13,131	12,101	-12,945	39,839	65,070	51,939
Miscellaneous asset accounts	-312	-2,355	-2,475	15,365	13,322	13,010
Total asset accounts	-13,443	9,745	-15,419	55,204	78,392	64,950
Excess of liabilities (+) or assets (-)	+24,537	+106,016	+100,297	+1,512,576	+1,594,055	+1,618,592
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	44	185	222	.....	141	185
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (-)]	+24,580	+106,200	+100,519	+1,512,576	+1,594,196	+1,618,777

¹Major sources of information used to determine Treasury's operating cash included the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received; and withdrawals are reflected as processed.

... No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, February 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,594,055	\$1,512,576	\$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,594,055	1,512,576	1,301,228
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	24,920	107,739	99,608
Changes in composition of unified budget			
Budget surplus (-) or deficit (Table 3)	24,920	107,739	99,608
Off-budget surplus (-) or deficit (Table 3)	-340	-1,539	911
Total budget surplus (-) or deficit (Table 3)	24,580	106,200	100,519
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-44	-185	-222
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	-44	-185	-222
Excess of liabilities close of period	1,618,592	1,618,592	1,401,525

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, February 1986 and Other Periods (In millions)

Classification	Net Transactions (-) denotes net reduction of liability 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	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	(**)	-\$2	-\$5	\$9	\$7	\$7
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-\$4	-19	-31	82	66	63
Department of Housing and Urban Development:						
Federal Housing Administration	-4	-8	-11	117	113	109
Department of the Interior:						
Bureau of Land Management	(**)	-2	(**)	17	16	16
Department of Transportation:						
Coast Guard:						
Family housing mortgages			(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages				1	1	1
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority		-50		1,725	1,675	1,675
Total agency securities	-8	-81	-47	4,366	4,294	4,286

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, February 1986 and Other Periods (In 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	
Borrowing from the Treasury:						
Commodity Credit Corporation	-198	801	2,973	23,811	24,810	24,612
Commerce, Fishing Vessels, NOAA			3			
Export-Import Bank of United States						
Federal Emergency Management Agency:						
National Insurance Development Fund		6	6	69	75	75
Federal Financing Bank	-354	-14,249	1,973	153,075	139,179	138,826
Federal Housing Administration:						
General insurance	-50	-50	-80	1,530	1,530	1,480
Special risk insurance			-30	1,909	1,909	1,909
General Services Administration:						
Pennsylvania Avenue Development Corporation			3	58	58	58
Rural Communication Development Fund		2	3	23	25	25
Rural Electrification Administration	32	94		7,865	7,927	7,959
Rural Telephone Bank			8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	25	-1,380	-1,335	3,786	2,381	2,406
Agricultural credit insurance fund		-815	-406	6,220	5,405	5,405
Rural development insurance fund		-210		1,726	1,516	1,516
Federal Crop Ins. Corp.				113	113	113
Secretary of Education:						
College housing loans				2,625	2,625	2,625
Secretary of Energy:						
Alternative Fuel Production, DOE				1,170	1,170	1,170
Bonneville Power Administration				1,340	1,340	1,340
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped		300	425	4,801	5,101	5,101
Low-Rent Public housing	94	315	9,351	14,727	14,947	15,042
Urban renewal fund						
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account		793	707	1,335	2,128	2,128
Railroad retirement social security equivalent fund	174	883	945	1,717	2,426	2,600
Secretary of Transportation:						
Aircraft purchase loan guarantee program				13	13	13
Federal ship revolving fund	115	440		130	455	570
Rail Passenger Service Act						
Railroad revitalization and improvement		12			12	12
Rail service assistance						
Regional Rail Reorganization						
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury						
Financed through issues of Public Debt Securities	-162	-13,058	14,546	230,954	218,056	217,896
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States		262	162	15,410	15,670	15,670
National Credit Union Administration	1	3	19	222	225	226
Postal Service				1,690	1,690	1,690
Tennessee Valley Authority	-17	112	515	14,561	14,690	14,673
U.S. Railway Association				74	74	74
Total borrowing from the Federal Financing Bank	-16	377	696	31,957	32,349	32,333

Note: Includes only amounts loaned to Federal Agencies in lieu of Agency Debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal Agencies. 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.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1986 and Other Periods (in 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	
Federal funds:						
Department of Agriculture		-\$1	\$2	\$6	\$5	\$5
Department of Commerce	(**)	86	75	108	194	194
Department of Energy	-\$7	60	10	1,366	1,434	1,427
Department of Health and Human Services	1	-1	4	9	7	8
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	129	708	411	3,783	4,362	4,491
Agency securities	(**)	-1	-3	135	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities			-11			
Special assistance function fund:						
Public debt securities						
Agency securities			-11			
Management and liquidating functions fund:						
Public debt securities	-82	-88	343	766	759	677
Agency securities	-2	-7	18	85	80	78
Guarantees of mortgage-backed securities:						
Public debt securities	29	120	93	1,015	1,106	1,135
Agency securities			5	3	3	3
Participation sales fund:						
Public debt securities	-17	31	161	2,088	2,135	2,119
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities						
Other			(**)			
Department of the Interior	97	273	359	7,422	7,597	7,695
Department of Labor	5	-2	-10	303	296	301
Department of Transportation	2	8	7	129	134	136
Department of the Treasury	-172	-1,881	-615	2,080	371	199
Veterans Administration:						
Veterans reopened insurance fund	-5	7	25	635	647	642
Independent agencies:						
Export-Import Bank of the United States	350	794	575	73	517	867
Federal Emergency Management Agency:						
National insurance development fund	-20	-120	50	150	50	30
Federal Savings and Loan Insurance Corporation:						
Public debt securities	-51	179	-887	5,758	5,987	5,936
Agency securities				67	67	67
National Credit Union Administration	21	217	720	1,131	1,327	1,349
Tennessee Valley Authority:						
Agency securities						
Other	28	59	70	1,134	1,166	1,193
Total public debt securities	309	449	1,393	27,956	28,096	28,405
Total agency securities	-2	-7	-2	302	297	295
Total Federal funds	307	442	1,391	28,258	28,393	28,700
Trust funds:						
Legislative Branch:						
United States Tax Court		(**)	(**)	2	2	2
Library of Congress		1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund		2	5	102	104	104
Funds Appropriated to the President		(**)	(**)	1	1	1
Department of Agriculture	(**)	(**)	-20	4	4	4
Department of Commerce		(**)	(**)	(**)		
Department of Defense—Military	(**)	1	1	10	10	10
Department of Defense—Civil	88	9,034	11,070	11,635	20,581	20,669
Other	12	55	23	250	293	305
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	-588	-3,577	-2,558	30,968	27,979	27,391
Agency securities						
Federal disability insurance trust fund	-279	471	1,766	5,704	6,455	6,175
Federal hospital insurance trust fund:						
Public debt securities	213	11,104	1,164	20,721	31,612	31,825
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	43	-21	1,095	10,736	10,672	10,715
Other	(**)	4	3	31	35	35

Table continued on next page.

**Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1986 and Other Periods
(In millions)—Continued**

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	
Trust funds:—Continued						
Department of the Interior	- \$34	- \$34	- \$2	\$195	\$195	\$161
Department of Labor:						
Unemployment trust fund	1,127	601	1,014	17,009	16,483	17,610
Other	- 3	- 20	- 23	24	7	4
Department of State:						
Foreign service retirement and disability fund	- 12	177	219	2,462	2,651	2,639
Other .....	(**)	(**)	(**)	(**)	(**)	.....
Department of Transportation:						
Airport and airway trust fund	- 97	345	459	7,410	7,852	7,755
Highway trust fund	165	801	1,869	11,942	12,578	12,743
Other	(**)	(**)	(**)	(**)	(**)	(**)
Department of the Treasury	31	113	107	265	348	379
Environmental Protection Agency	- 41	- 147	47	701	595	554
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	- 1,136	14,812	12,636	127,278	143,226	142,090
Agency securities .....	.....	.....	.....	175	175	175
Employees health benefits fund	- 30	102	122	1,174	1,306	1,276
Employees life insurance fund	163	383	333	6,640	6,859	7,023
Retired employees health benefits fund .....	.....	(**)	(**)	4	4	4
Veterans Administration:						
Government life insurance fund	- 4	- 7	- 7	269	265	262
National service life insurance:						
Public debt securities	- 46	228	220	9,296	9,571	9,524
Agency securities .....	.....	.....	.....	135	135	135
Veterans special life insurance fund	- 1	36	33	942	979	978
General Post Fund National Homes .....	.....	2	10	17	19	19
Independent agencies:						
Federal Deposit Insurance Corporation	576	134	935	16,130	15,687	16,263
Harry S. Truman Memorial Scholarship Trust Fund	- 1	(**)	1	47	48	47
Japan-United States Friendship Commission .....	.....	- 2	(**)	18	16	16
Railroad Retirement Board	105	960	879	4,232	5,087	5,191
Other	(**)	2	1	6	7	7
Total public debt securities	249	35,560	31,402	286,226	321,537	321,786
Total agency securities .....	.....	.....	.....	765	765	765
Total trust funds	249	35,560	31,402	286,991	322,302	322,551
Off-budget Federal entities:						
Federal Financing Bank .....	.....	.....	.....	.....	.....	.....
Postal Service	16	772	421	2,362	3,118	3,134
Rural electrification and telephone revolving fund .....	.....	.....	.....	1	1	1
Total public debt securities	16	772	421	2,363	3,119	3,135
Total off-budget Federal entities	16	772	421	2,363	3,119	3,135
Grand total	571	36,773	33,214	317,612	353,814	354,385

....No transactions

(**) Less than \$500,000

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (In millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$29,730	\$23,399	\$30,193	\$40,150	\$25,370								\$148,842	\$139,091
Corporation income taxes	1,181	1,390	12,287	2,825	620								18,302	18,121
Social insurance taxes and contributions:														
Employment taxes and contributions	18,708	17,478	19,012	25,363	19,207								99,769	93,257
Unemployment insurance	1,340	2,241	221	1,211	2,467								7,481	8,009
Other retirement contributions	382	432	429	408	372								2,023	1,968
Excise taxes	2,966	3,234	3,028	3,167	2,265								14,660	15,214
Estate and gift taxes	574	564	514	587	487								2,725	2,655
Customs duties	1,106	1,028	1,008	1,097	948								5,187	4,987
Miscellaneous receipts	1,894	1,396	1,500	1,901	1,635								8,327	7,348
Total—budget receipts this year ..	57,881	51,163	68,193	76,710	53,370								307,316	.....
<i>Total—budget receipts prior year</i>	<i>52,251</i>	<i>51,493</i>	<i>62,404</i>	<i>70,454</i>	<i>54,049</i>								<i>.....</i>	<i>290,650</i>
Outlays														
Legislative Branch	140	129	171	125	133								698	632
The Judiciary	98	74	102	76	108								458	367
Executive Office of the President	11	8	10	11	9								49	48
Funds Appropriated to the President:														
International security assistance ..	1,517	354	903	384	243								3,401	3,899
International development assistance ..	297	230	133	250	181								1,090	1,318
Other	36	-2	59	-108	-664								-680	541
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695	1,309								16,962	11,578
Other	2,592	1,654	1,546	1,848	2,712								10,351	11,889
Department of Commerce	163	223	202	112	119								819	860
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,994	5,317	5,494								28,026	25,701
Department of the Navy	7,301	7,096	7,719	6,490	6,842								35,448	32,905
Department of the Air Force	7,294	7,451	7,911	6,232	6,895								35,783	32,382
Defense agencies	1,046	1,263	1,581	2,214	1,384								7,489	5,617
Total Military	21,284	21,388	23,206	20,253	20,615								106,746	96,604
Civil	1,721	1,728	1,738	1,701	1,678								8,566	6,943
Department of Education	1,501	1,901	1,204	1,699	1,676								7,981	7,670
Department of Energy	910	934	1,020	901	764								4,529	4,306
Department of Health and Human Services:														
Human Development Services	482	438	423	491	624								2,458	2,495
Health Care Financing Administration:														
Grants to States for Medicaid ..	2,189	1,938	1,843	2,197	1,878								10,045	9,156
Federal hospital ins. trust fund ..	4,340	3,892	4,065	4,289	3,899								20,484	20,346
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196	1,849								10,556	8,952
Other	1,528	1,518	940	1,530	1,518								7,033	7,661
Social Security Administration:														
Assistant Payments Program	881	749	647	787	880								3,944	3,674
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842	14,719								72,519	69,453
Federal disability ins. trust fund	1,625	1,597	1,622	1,675	1,673								8,193	7,881
Other	1,078	1,993	4,444	1,594	1,545								10,655	7,792
Other	-1,313	-1,377	-3,931	-1,516	-1,304								-9,441	-8,470

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (In millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$1,408	\$1,518	\$1,329	\$1,470	\$1,066								\$6,791	\$14,466
Department of the Interior	275	498	376	494	313								1,956	2,028
Department of Justice	309	267	283	406	318								1,583	1,486
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913	1,779								7,924	8,373
Other	-76	486	305	502	397								1,615	1,310
Department of State	383	320	210	197	197								1,307	1,180
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837	782								5,562	4,867
Other	1,072	1,208	1,245	1,134	916								5,575	5,060
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397	13,976								78,232	74,851
General revenue sharing	1,126			1,040	85								2,251	2,300
Other	-1,054	-848	-936	-408	-461								-3,707	-7,228
Environmental Protection Agency	504	401	462	376	365								2,109	1,882
General Services Administration	-159	41	360	-299	119								61	-162
National Aeronautics and Space Administration	889	603	749	572	687								3,499	3,208
Office of Personnel Management	2,071	1,855	2,055	2,103	1,957								10,041	9,763
Small Business Administration	176	-24	-42	-54	-14								42	118
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172	1,277								7,108	5,869
National service life	49	37	51	69	33								240	210
Government service life	4	3	4	3	4								18	18
Other	899	949	1,174	825	1,007								4,853	4,868
Independent agencies:														
Postal Service	196			184									380	619
Tennessee Valley Authority	91	154	36	11	-2								290	342
Other independent agencies	2,171	697	1,039	558	249								4,715	4,218
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,172	-2,172	-2,388	-2,239	-2,287								-11,259	-10,321
Interest received by trust funds	1,458	-1,106	-12,049	-127	-340								-12,165	-12,236
Rents and royalties on Outer Continental Shelf lands	-293	26	-493	-318	-296								-1,374	-2,427
Other	-1	-3	-3	-3	-1								-11	
Totals this year:														
Budget outlays	85,074	84,763	84,079	82,849	78,290								415,055	
Budget surplus (+) or deficit (-)	-27,192	-33,600	-15,886	-6,140	-24,920								-107,739	
Off-budget surplus (+) or deficit (-)	+106	+215	+1,230	-352	+340								+1,539	
Total surplus (+) or deficit (-)	-27,087	-33,386	-14,656	-6,492	-24,580								-106,200	
Totals prior year:														
Budget outlays	81,028	79,950	77,587	76,817	74,876									390,258
Budget surplus (+) or deficit (-)	-28,777	-28,456	-15,184	-6,364	-20,827									-99,608
Off-budget surplus (+) or deficit (-)	+768	-440	+616	-1,629	-225									-911
Total surplus (+) or deficit (-)	-28,009	-28,896	-14,568	-7,993	-21,053									-100,519

...No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (In millions) as of February 28, 1986

Classification	Current 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	
Trust receipts, outlays, and investments held:									
Airport and airway	\$233	-\$268	\$502	\$1,124	\$743	\$382	\$7,410	\$7,852	\$7,755
Black lung disability	44	49	-5	211	231	-20	.....	.....	.....
FDIC .....	.....	-560	560	.....	-117	117	16,130	15,687	16,263
Federal disability insurance	1,320	1,612	-292	6,945	6,686	259	5,704	6,455	6,175
Federal employees life and health .....	.....	-133	133	.....	-479	479	7,819	8,170	8,303
Federal employees retirement	375	1,508	-1,134	2,035	518	1,517	130,016	146,156	145,008
Federal hospital insurance	3,886	3,713	173	19,286	19,096	190	21,176	32,067	32,280
Federal old-age and survivors insurance	13,641	14,381	-741	71,927	67,127	4,800	30,968	27,979	27,391
Federal supplementary medical insurance .....	.....	-107	107	.....	(**)	-183	183	10,736	10,672
Revenue sharing .....	.....	85	-85	4,185	2,251	1,934	.....	.....	.....
Highways	1,027	779	248	5,293	4,922	370	11,942	12,578	12,743
Military advances .....	.....	-288	288	.....	-51	51	.....	.....	.....
Railroad retirement	361	362	.....	1,643	2,222	-579	4,232	5,087	5,191
Military retirement .....	.....	-86	86	.....	-9,030	9,030	11,635	20,581	20,669
Unemployment	2,467	1,747	720	7,481	6,931	550	17,009	16,483	17,610
Veterans life insurance .....	.....	50	-50	.....	-244	244	10,642	10,950	10,899
All other trust	42	118	-76	167	308	-141	1,573	1,585	1,548
Trust fund receipts and outlays on the basis of Tables 4 and 5 and investments held from Table 6-D	23,396	22,962	433	120,298	100,931	19,367	286,991	322,302	322,551
Interfund receipts offset against trust fund outlays	4,231	4,231	.....	44,708	44,708	.....	.....	.....	.....
Total trust fund receipts and outlays ...	27,627	27,193	433	165,006	145,639	19,367	.....	.....	.....
Federal fund receipts and outlays on the basis of Tables 4 and 5	29,974	55,328	-25,354	191,202	318,309	-127,107	.....	.....	.....
Interfund receipts offset against Federal fund outlays	35	35	.....	314	314	.....	.....	.....	.....
Total Federal fund receipts and outlays .	30,009	55,363	-25,354	191,516	318,623	-127,107	.....	.....	.....
Total Interfund receipts and outlays	-4,266	-4,266	.....	-49,207	-49,207	.....	.....	.....	.....
Net budget receipts and outlays	53,370	78,290	-24,920	307,316	415,055	-107,739	.....	.....	.....

.....No transactions.

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

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 receipt 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. Included in total interfund receipts and outlays are \$4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, February 1986 and Other Periods (In millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$25,370	\$148,842	\$139,091
Corporation income taxes	620	18,302	18,121
Social insurance taxes and contributions:			
Employment taxes and contributions	19,207	99,769	93,257
Unemployment insurance	2,467	7,481	8,009
Other retirement contributions	372	2,023	1,968
Excise taxes	2,265	14,660	15,214
Estate and gift taxes	487	2,725	2,655
Customs	948	5,187	4,987
Miscellaneous	1,635	8,327	7,348
Total	53,370	307,316	290,650
NET OUTLAYS			
National defense	21,268	110,040	99,588
International affairs	-208	4,682	6,859
General science, space, and technology	840	4,108	3,692
Energy	179	1,675	1,751
Natural resources and environment	838	5,812	5,472
Agriculture	2,103	17,135	12,826
Commerce and housing credit	-725	281	619
Transportation	1,723	11,405	10,273
Community and regional development	519	3,296	3,653
Education, training, employment and social services	2,727	12,808	12,326
Health	2,885	14,763	13,686
Social security and medicare	21,641	108,710	103,241
Income security	10,683	51,890	56,262
Veterans benefits and services	2,327	12,256	10,985
Administration of justice	567	2,779	2,574
General government	375	2,841	2,101
General purpose fiscal assistance	172	3,120	3,241
Interest	12,958	60,086	53,856
Undistributed offsetting receipts	-2,583	-12,632	-12,748
Total	78,290	415,055	390,258

¹Includes an adjustment to prior reporting.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

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 fund 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 by Government disbursing officers, and cash payments made. Certain in-

tragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

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, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). 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 from GPO, Washington, D.C. 20402, on a subscription basis only). *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). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

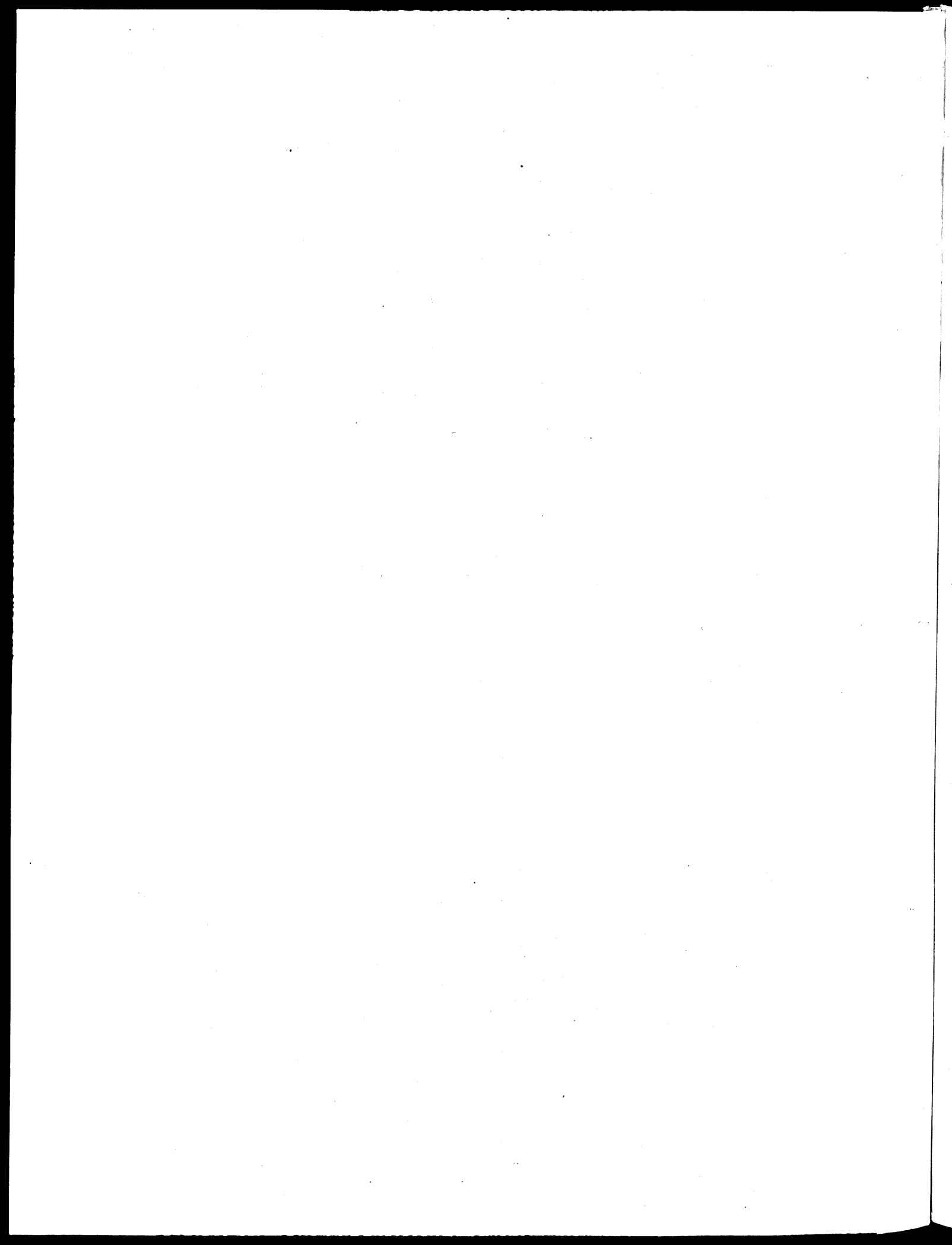
- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

- The Budget of the United States Government, FY 19__*
- Appendix, The Budget of the United States Government, FY 19__*
- The United States Budget in Brief, FY 19__*
- Special Analyses*
- Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

**The scheduled release date of the March 1986
Statement will be 2:00 p.m. E.S.T. April 21, 1986.**

**For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 783-3238. The subscription price:
\$27 per year (domestic), \$33.75 per year (foreign).
No single copies are sold.**





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For Fiscal Year 1986,
Through March 31, 1986,
and Other Periods

Monthly Treasury Statement of Receipts and Outlays of the United States Government

Department of the Treasury
Financial Management Service

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Receipts/ Outlays by Month - page 26	Federal Trust Funds/ Securities - page 28	Receipts by Source/ Outlays by Function - page 29	Explanatory Notes - page 30	

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th 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; outlays

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 *U.S. Government Annual Report* 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 1985 and 1986, by Month (In millions)

Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1985			
October	\$52,251	\$80,260	\$28,009
November	51,494	180,390	28,896
December	62,404	176,971	14,568
January	70,454	178,446	7,993
February	154,049	175,101	21,053
March	149,613	179,115	29,502
April	94,593	83,208	- 11,386
May	39,794	81,791	41,997
June	72,151	73,520	1,369
July	257,970	279,503	21,532
August	55,776	83,373	27,597
September	73,808	74,572	764
Year-to-Date³	733,996	945,927	211,931
FY 1986			
October	57,881	84,968	27,087
November	51,163	84,548	33,386
December	68,193	82,849	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
Year-to-date³	356,873	493,216	136,343

¹Includes an adjustment to prior reporting.

²Does not include a prior period adjustment of \$326 million. However, the current fiscal year to date figure does include the adjustment.

³In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

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

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, March 1986 and Other Periods (In millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987)
Total on-budget and off-budget results:²					
Total Receipts	\$49,557	\$356,873	\$777,139	\$340,263	\$850,372
On-budget Receipts	32,203	262,375	579,201	252,125	636,097
Off-budget Receipts	17,355	94,498	197,938	88,138	214,275
Total Outlays	79,700	493,216	979,928	470,284	994,002
On-budget Outlays	63,660	405,092	795,185	473,453	795,386
Off-budget Outlays	16,040	88,124	184,743	-3,170	198,617
Total surplus (+) or Deficit (-)	-30,142	-136,343	-202,789	-130,021	-143,630
On-budget Surplus (+) or Deficit (-).....	-31,457	-142,717	-215,984	-130,092	-159,288
Off-budget Surplus (+) or Deficit (-).....	+1,315	+6,374	+13,195	+71	+15,658
Total On-budget and Off-budget Financing	30,142	136,343	202,789	130,021	143,630
Means of financing:					
By Borrowing from the public	8,441	127,626	204,151	105,990	141,680
By Reduction of Cash and Monetary assets, increase (-).....	14,093	1,832	-2,940	16,155	.....
By Other means	7,608	6,885	1,578	7,876	1,950

¹Based on the FY 1987 budget released by the Office of Management and Budget on February 5, 1986.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are not presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

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

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

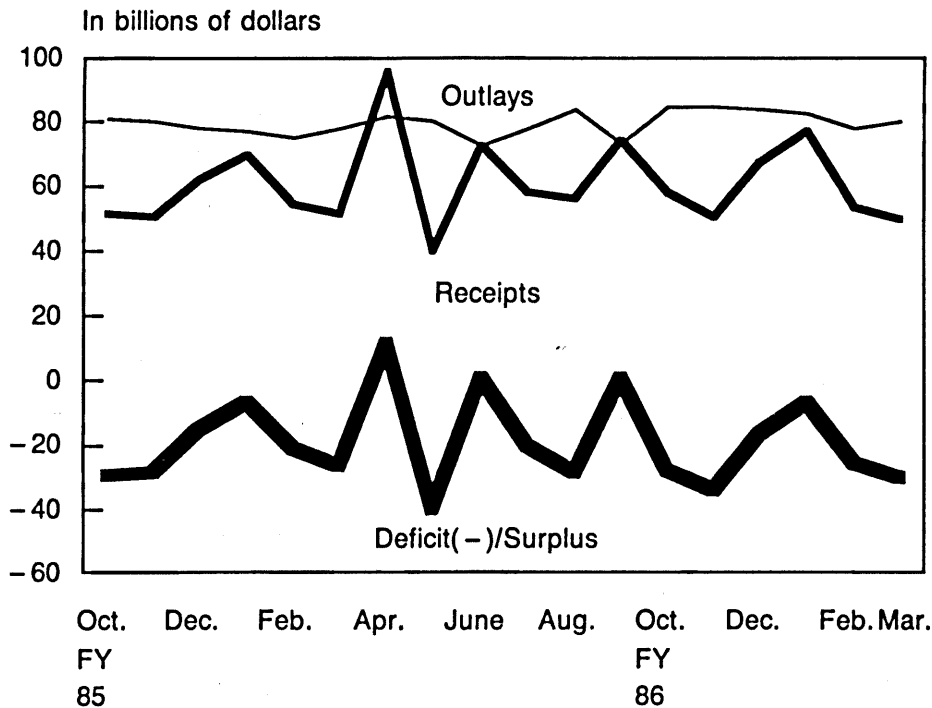


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

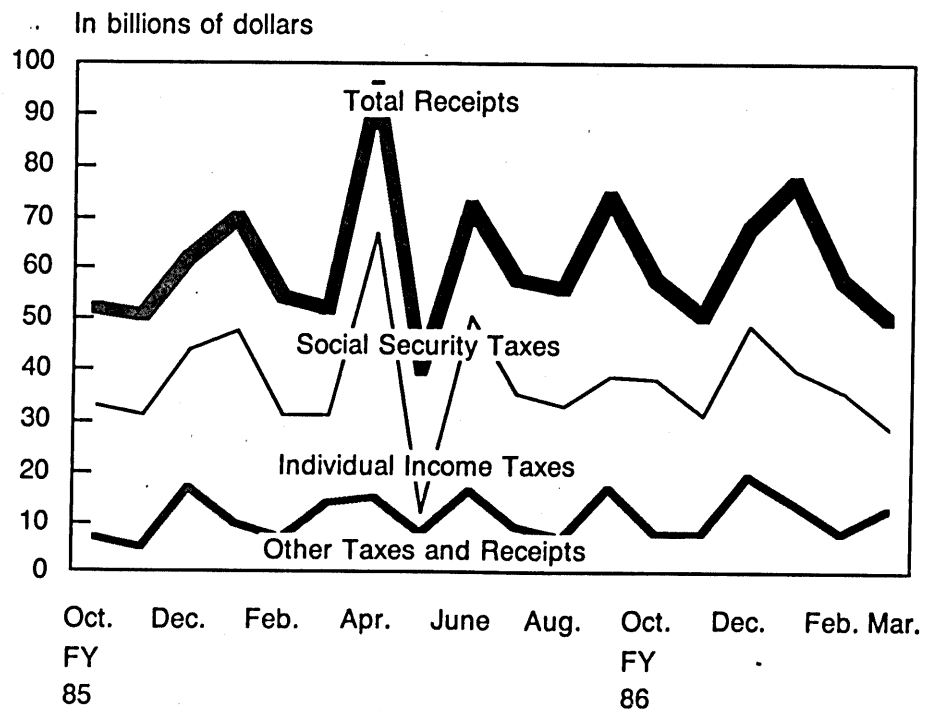


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

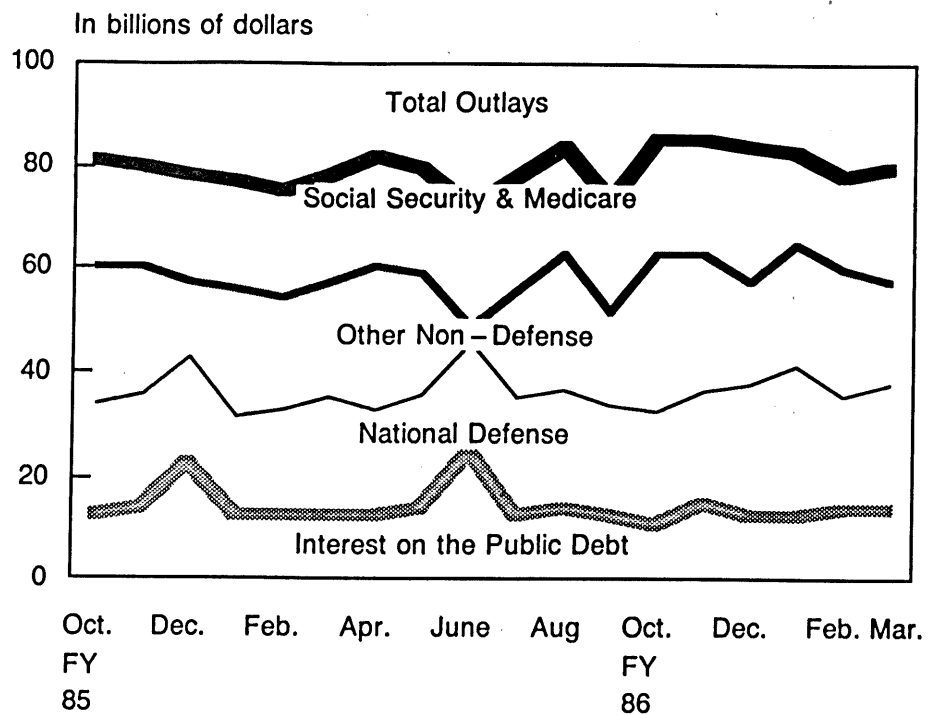


Table 3. Summary of Receipts and Outlays of the U.S. Government, March 1986 and Other Periods (In millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Receipts²				
Individual income taxes	\$12,572	\$163,280	\$156,122	\$353,738
Corporation income taxes	8,113	26,414	26,538	70,865
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	17,355	94,498	88,138	197,938
Employment taxes and contributions (on-budget)	4,874	25,634	22,996	54,176
Unemployment Insurance	190	7,671	8,524	23,581
Other retirement contributions	366	2,389	2,349	4,743
Excise taxes	2,531	17,190	17,892	34,628
Estate and gift taxes	533	3,258	3,153	6,073
Customs duties	1,036	6,223	5,985	12,404
Miscellaneous receipts	1,989	10,316	8,566	18,993
Total	49,557	356,873	340,263	777,139
(On-budget)	32,203	262,375	252,125	579,201
(Off-budget)	17,355	94,498	88,138	197,938
Outlays²				
Legislative Branch	143	840	771	1,946
The Judiciary	74	531	466	1,062
Executive Office of the President	8	57	55	111
Funds Appropriated to the President	1,173	5,368	6,829	12,467
Department of Agriculture	4,114	30,126	27,910	54,194
Department of Commerce	164	983	1,017	2,001
Department of Defense—Military	23,370	130,275	118,408	258,425
Department of Defense—Civil	1,665	10,239	8,601	20,587
Department of Education	1,448	9,429	8,987	17,840
Department of Energy	967	5,743	6,247	10,076
Department of Health and Human Services, except Social Security	10,338	71,417	63,500	140,894
Department of Health and Human Services, Social Security	16,298	91,663	91,237	192,004
Department of Housing and Urban Development	1,162	7,916	16,808	15,154
Department of the Interior	307	2,263	2,357	4,864
Department of Justice	298	1,886	1,746	3,847
Department of Labor	2,244	11,784	11,925	23,124
Department of State	165	1,473	1,415	2,915
Department of Transportation	1,916	12,965	11,413	26,350
Department of the Treasury:				
General revenue sharing		2,251	2,300	4,433
Interest on the public debt	13,589	91,822	87,577	196,100
Other	-1,284	-5,221	-8,542	-15,784
Environmental Protection Agency	391	2,499	2,237	4,632
General Services Administration	197	255	-14	40
National Aeronautics and Space Administration	380	3,880	3,796	7,341
Office of Personnel Management	1,515	11,557	11,633	24,069
Small Business Administration	-18	150	292	935
Veterans Administration	1,072	13,291	13,258	26,538
Other independent agencies	655	5,243	5,409	10,912
Allowances, undistributed				
Undistributed offsetting receipts:				
Other interest				-300
Employer share, employee retirement (on-budget)	-2,003	-12,141	-11,279	-26,283
Employers share, employee retirement (off-budget)	-234	-1,355	-1,182	-2,843
Interest received by on-budget trust funds	-163	-10,188	-10,503	-26,654
Interest received by off-budget trust funds	-25	-2,184	-1,988	-4,418
Rents and royalties on the Outer Continental Shelf lands	-227	-1,600	-2,405	-5,450
Sale of Major Physical assets				-1,200
Total	79,700	493,216	³ 470,284	879,928
(On-budget)	63,660	405,092	382,216	795,185
(Off-budget)	16,040	88,124	88,067	184,743
Surplus (+) or deficit (-)²	-30,142	-136,343	-130,021	-202,789
(On-budget)	-31,457	-142,717	-130,092	-215,984
(Off-budget)	+1,315	+6,374	+71	+13,195

¹Based on the FY 1987 Budget released by OMB February 5, 1986.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 90-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

³Includes an adjustment to prior reporting.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, March 1986 and Other Periods (In millions)

Classification ¹	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
Individual income taxes:									
Withheld	\$25,141			\$159,925			\$147,129		
Presidential Election Campaign Fund	8			11			9		
Other	3,482			26,350			23,739		
Total—Individual income taxes	28,631	\$16,060	\$12,572	186,286	\$23,005	\$163,280	170,877	\$14,755	\$156,122
Corporation income taxes	10,714	2,601	8,113	35,097	8,682	26,414	34,896	8,358	26,538
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	13,856		13,856	75,593		75,593	70,608		70,608
Self-Employment Contributions Act taxes	474		474	1,603		1,603	1,502		1,502
Deposits by States	1,466		1,466	8,907		8,907	8,289		8,289
Total—FOASI trust fund (off-budget)	15,796		15,796	86,103		86,103	80,398		80,398
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,332		1,332	7,265		7,265	6,842		6,842
Self-Employment Contributions Act taxes	46		46	162		162	155		155
Receipts from railroad retirement account									
Deposits by States	181		181	968		968	744		744
Total—FDI trust fund (off-budget)	1,559		1,559	8,395		8,395	7,740		7,740
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,938		3,938	20,788		20,788	18,780		18,780
Self-Employment Contributions Act taxes	123		123	400		400	365		365
Receipts from Railroad Retirement Board									
Deposits by States	525		525	2,684		2,684	1,994		1,994
Total—FHI trust fund	4,586		4,586	23,872		23,872	21,138		21,138
Railroad retirement accounts:									
Rail industry pension fund	147	-1	148	881	3	877	1,007	13	994
Railroad social security equivalent benefit	140		140	884		884	864		864
Total—Employment taxes and contributions	22,228	-1	22,229	120,135	3	120,131	111,148	13	111,135
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	193		193	5,530		5,530	5,534		5,534
Federal Unemployment Tax Act taxes	30	34	-3	2,090	65	2,025	2,899	30	2,869
Railroad Unemployment Ins. Act contributions	(**)		(**)	117		117	121		121
Total—Unemployment trust fund	224	34	190	7,738	65	7,671	8,554	30	8,524
Federal employees retirement contributions:									
Civil service retirement and disability fund	353		353	2,320		2,320	2,284		2,284
Foreign service retirement and disability fund	4		4	21		21	20		20
Other	(**)		(**)	1		1	1		1
Total—Federal employees retirement contributions	357		357	2,343		2,343	2,305		2,305
Other retirement contributions:									
Civil service retirement and disability fund	9		9	47		47	43		43
Total—Social insurance taxes and contributions	22,818	33	22,785	130,260	68	130,192	122,051	44	122,007
Excise taxes:²									
Miscellaneous excise taxes	1,688	49	1,639	10,027	351	9,676	9,876	162	9,714
Airport and airway trust fund	187	2	185	1,316	6	1,309	1,377	4	1,373
Highway trust fund	715	41	674	5,959	-2	5,962	6,511	-27	6,539
Black lung disability trust fund	32		32	243		243	266		266
Total—Excise taxes	2,622	92	2,531	17,545	354	17,190	18,031	138	17,892
Estate and gift taxes	548	15	533	3,346	88	3,258	3,227	74	3,153
Customs duties	1,082	46	1,036	6,476	253	6,223	6,176	191	5,985
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,755		1,755	9,525		9,525	7,867		7,867
All other	234	(**)	234	794	3	790	704	6	698
Total—Miscellaneous receipts	1,989	(**)	1,989	10,319	3	10,316	8,571	6	8,566
Total—Receipts¹	68,405	18,847	49,557	389,328	32,455	356,873	363,828	23,565	340,263
Total—On budget	51,050	18,847	32,203	294,830	32,455	262,375	275,690	23,565	252,125
Total—Off-budget	17,355		17,355	94,498		94,498	88,138		88,138

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

²Includes amounts received for windfall profit tax pursuant to P.L. 96-223.

Note: Details may not add to totals because of rounding.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in 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
Legislative Branch:									
Senate	\$25	\$1	\$24	\$139	\$3	\$135	\$131	\$3	\$128
House of Representatives	41	1	40	246	5	241	228	4	224
Joint Items	26		26	58		58	55		55
Congressional Budget Office	1		1	8		8	8		8
Architect of the Capitol	7		7	48		48	55		55
Library of Congress	18		18	123		123	120		120
Government Printing Office:									
Revolving fund (net)	-1		-1	16		16	-11		-11
General fund appropriations	7		7	51		51	44		44
General Accounting Office	20		20	147		147	134		134
United States Tax Court	1		1	12		12	9		9
Other Legislative Branch agencies	2		2	8		8	10		10
Proprietary receipts from the public		(**)	(**)		2	-2		3	-3
Intrabudgetary transactions	-4		-4	-5		-5	-3		-3
Total—Legislative Branch	144	2	143	851	11	840	781	10	771
The Judiciary:									
Supreme Court of the United States	1		1	7		7	8		8
Courts of appeals, district courts, and other judicial services	69		69	498		498	434		434
Other	3		3	26		26	25		25
Total—The Judiciary	74		74	531		531	466		466
Executive Office of the President:									
Compensation of the President and the White House Office	2		2	12		12	12		12
Office of Management and Budget	3		3	20		20	21		21
Other	4		4	25		25	22		22
Total—Executive Office of the President	8		8	57		57	55		55
Funds Appropriated to the President:									
Disaster relief	39		39	204		204	117		117
International security assistance:									
Guarantee reserve fund	156	48	108	507	434	72	338	158	180
Foreign military sales credit	268		268	1,267		1,267	1,133		1,133
FFB Direct Loans ¹	147	108	40	870	377	493	825	331	493
Economic support fund	199		199	2,419		2,419	2,734		2,734
Military assistance	1		1	237		237	433		433
Peacekeeping operations	2		2	24		24	20		20
Other	4		4	20		20	16		16
Proprietary receipts from the public		35	-35		90	-90		77	-77
Total—International security assistance	778	190	588	5,343	901	4,442	5,500	567	4,933
International development assistance:									
Multilateral assistance:									
Contributions to International financial Institutions:									
International Development Association				190		190	446		446
Inter-American Development Bank	20		20	150		150	159		159
Other	16		16	157		157	145		145
International organizations and programs	26		26	72		72	106		106
Total—Multilateral assistance	62		62	570		570	856		856
Agency for International Development:									
Functional development assistance program	20	(**)	20	638	2	637	527	2	525
Operating expenses, Agency for International Development	28		28	202		202	196		196
Payment to Foreign Service retirement and disability fund							41		41
Other	62	1	61	164	13	151	150	16	133
Proprietary receipts from the public		51	-51		380	-380		343	-343
Total—Agency for International Development	109	52	57	1,004	395	609	914	362	552
Trade and development program	1		1	7		7	5		5
Peace Corps	11		11	66		66	59	(**)	59
Overseas Private Investment Corporation:									
Public Enterprise Funds	2	4	-1	3	44	-41	-13	38	-51
FFB Loan Asset Purchases ¹					3	-3		3	-3
Inter-American Foundation	2	3	-1	13	8	5	12	8	5
African Development Foundation	(**)		(**)	2		2	1		1
Total—International development assistance	187	59	129	1,664	448	1,216	1,835	409	1,425

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (In millions)—Continued

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
Funds Appropriated to the President:—Continued									
International monetary programs	\$168	.....	\$168	-\$750	.....	-\$750	\$110	.....	\$110
Military sales programs:									
Foreign military sales trust fund	840	.....	840	4,726	.....	4,726	4,888	.....	4,888
Other	20	\$84	-64	76	\$94	-18	14	\$33	-19
Proprietary receipts from the public .....	.....	531	-531	.....	4,469	-4,469	.....	4,626	-4,626
Other	5	.....	5	17	.....	17	(**)	.....	(**)
Total—Funds Appropriated to the President	2,037	864	1,173	11,281	5,913	5,368	12,464	5,635	6,829
Department of Agriculture:									
Departmental administration	15	.....	15	43	.....	43	40	.....	40
Agricultural Research Service	45	.....	45	257	.....	257	244	.....	244
Cooperative State Research Service	21	.....	21	130	.....	130	120	.....	120
Extension Service	32	.....	32	174	.....	174	167	.....	167
Statistical Reporting Service	5	.....	5	29	.....	29	28	.....	28
Economic Research Service	5	.....	5	23	.....	23	22	.....	22
Foreign Agricultural Service	9	.....	9	46	.....	46	41	.....	41
Foreign Assistance Programs	57	.....	57	304	.....	304	478	.....	478
Agricultural Stabilization and Conservation Service	15	.....	15	34	.....	34	109	.....	109
Federal Crop Insurance Corporation	59	4	55	449	111	338	418	118	300
Commodity Credit Corporation:									
Price Support and Related Programs	1,006	536	470	19,646	2,462	17,184	15,642	3,032	12,609
National Wool Act Program .....	(**)	.....	(**)	1	.....	1	1	.....	1
Rural Electrification Administration: ¹									
FFB Direct Loans and Asset Purchases	689	.....	689	1,177	1,424	-247	1,224	892	332
Other	425	447	-22	956	933	23	775	778	-3
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund .....	.....	.....	.....	(**)	(**)	(**)	(**)	(**)	(**)
Rural housing insurance fund	592	396	196	2,782	1,961	822	4,948	4,241	707
Agricultural credit insurance fund	1,222	262	960	3,290	2,910	380	4,838	4,098	741
Rural development insurance fund	139	34	105	1,226	913	313	1,897	1,341	556
Rural water and waste disposal grants	10	.....	10	95	.....	95	76	.....	76
Salaries and expenses	28	.....	28	178	.....	178	165	.....	165
FFB Loan Asset Purchases ¹	190	500	-310	575	1,280	-705	5,075	4,830	245
Other	3	(**)	3	20	2	19	15	(**)	14
Total—Farmers Home Administration	2,185	1,191	993	8,167	7,065	1,102	17,014	14,510	2,504
Soil Conservation Service:									
Conservation operations	27	.....	27	178	.....	178	184	.....	184
Watershed and flood prevention operations	18	.....	18	124	.....	124	111	.....	111
Other	5	.....	5	34	.....	34	35	.....	35
Animal and Plant Health Inspection Service	25	.....	25	130	.....	130	142	.....	142
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	42	.....	42	258	.....	258	311	.....	311
Other	8	.....	8	90	19	71	97	18	80
Food Safety and Inspection Service	29	.....	29	180	.....	180	178	.....	178
Food and Nutrition Service:									
Food stamp program	998	.....	998	5,820	.....	5,820	5,910	.....	5,910
Nutrition assistance for Puerto Rico	66	.....	66	408	.....	408	405	.....	405
Child nutrition programs	399	.....	399	2,088	.....	2,088	2,043	.....	2,043
Women, infants and children programs	129	.....	129	801	.....	801	764	.....	764
Other	24	.....	24	134	.....	134	133	.....	133
Total—Food and Nutrition Service	1,616	.....	1,616	9,251	.....	9,251	9,255	.....	9,255
Forest Service:									
Forest research	8	.....	8	56	.....	56	56	.....	56
National Forests system	87	.....	87	693	.....	693	531	.....	531
Construction	16	.....	16	140	.....	140	156	.....	156
Forest Service permanent appropriations	3	.....	3	234	.....	234	253	.....	253
Cooperative work	10	.....	10	-78	.....	-78	55	.....	55
Other	6	.....	6	49	.....	49	74	.....	74
Total—Forest Service	130	.....	130	1,094	.....	1,094	1,127	.....	1,127
Other	14	4	10	82	17	65	51	(**)	51
Proprietary receipts from the public .....	.....	187	-187	.....	700	-700	.....	554	-554
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Total—Department of Agriculture	6,483	2,369	4,114	42,856	12,730	30,126	47,812	19,902	27,910

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

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
Department of Commerce:									
General administration	\$24	\$4	\$20	\$187	\$41	\$146	\$216	\$41	\$175
Bureau of the Census	20		20	95		95	87		87
Economic and Statistical Analysis	5		5	32		32	39		39
Economic Development Assistance	5		5	25		25	(**)		(**)
Promotion of Industry and Commerce	21		21	128		128	127		127
Science and technology:									
National Oceanic and Atmospheric Administration	87	1	86	554	8	545	499	8	491
Patent and Trademark Office	2		2	41		41	50		50
National Bureau of Standards	9		9	61		61	54		54
National Telecommunications and Information Administration	1		1	14		14	18		18
Total—Science and technology	99	1	98	670	8	661	620	8	612
Proprietary receipts from the public		3	-3		31	-31		21	-21
Intrabudgetary transactions	-1		-1	-73		-73	-3		-3
Total—Department of Commerce	173	9	164	1,064	80	983	1,086	70	1,017
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,452		2,452	13,519		13,519	12,451		12,451
Department of the Navy	1,974		1,974	11,718		11,718	10,859		10,859
Department of the Air Force	1,689		1,689	10,063		10,063	9,429		9,429
Total—Military personnel	6,114		6,114	35,300		35,300	32,738		32,738
Operation and maintenance:									
Department of the Army	1,793		1,793	9,944		9,944	9,005		9,005
Department of the Navy	2,220		2,220	12,071		12,071	12,055		12,055
Department of the Air Force	2,000		2,000	10,450		10,450	9,099		9,099
Defense agencies	655		655	3,882		3,882	3,581		3,581
Total—Operation and maintenance	6,669		6,669	36,347		36,347	33,741		33,741
Procurement:									
Department of the Army	1,353		1,353	7,517		7,517	6,966		6,966
Department of the Navy	2,224		2,224	13,212		13,212	12,305		12,305
Department of the Air Force	3,396		3,396	15,722		15,722	13,505		13,505
Defense agencies	97		97	499		499	520		520
Total—Procurement	7,069		7,069	36,951		36,951	33,296		33,296
Research, development, test, and evaluation:									
Department of the Army	358		358	1,924		1,924	1,964		1,964
Department of the Navy	732		732	4,432		4,432	3,829		3,829
Department of the Air Force	1,297		1,297	6,938		6,938	5,878		5,878
Defense agencies	441		441	2,120		2,120	1,630		1,630
Total—Research, development, test, and evaluation	2,827		2,827	15,414		15,414	13,301		13,301
Military construction:									
Department of the Army	143		143	729		729	512		512
Department of the Navy	111		111	649		649	604		604
Department of the Air Force	125		125	796		796	660		660
Defense agencies	41		41	210		210	177		177
Total—Military construction	420		420	2,383		2,383	1,952		1,952
Family housing	231	(**)	231	1,371	(**)	1,371	1,219		1,219
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	1	(**)	1	1	(**)
Intragovernmental funds:									
Department of the Army	91		91	565		565	1		1
Department of the Navy:									
FFB Direct Loans ¹	119		119	345	68	277	820	55	765
Other	-179		-179	387		387	-79		-79
Department of the Air Force	-111		-111	272		272	496		496
Defense agencies	23		23	910		910	1,090		1,090
Other	31	25	6	168	146	23	137	145	-8
Proprietary receipts from the public		-84	84		253	-253		348	-348
Intrabudgetary transactions	6		6	327		327	243		243
Total—Department of Defense—Military	23,312	-59	23,370	130,743	468	130,275	118,957	549	118,408

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Table 5. Outlays of the U.S. Government, May 1986 and Other Periods (In millions)—Continued

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
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$11	.....	\$11	\$85	.....	\$85	\$88	.....	\$88
Construction, general	73	.....	73	570	.....	570	680	.....	680
Operation and maintenance, general	100	.....	100	793	.....	793	783	.....	783
Flood control	19	.....	19	252	.....	252	238	.....	238
Other	8	.....	8	163	.....	163	184	.....	184
Proprietary receipts from the public .....	.....	\$9	-9	.....	\$27	-27	.....	\$45	-45
Total—Corps of Engineers	211	9	201	1,864	27	1,836	1,970	45	1,925
Military retirement fund:									
Payments to military retirement fund .....	.....	.....	.....	10,500	.....	10,500	9,500	.....	9,500
Military retirement fund	1,469	.....	1,469	11,713	.....	11,713	10,005	.....	10,005
Intrabudgetary transactions .....	.....	.....	.....	-10,500	.....	-10,500	-9,500	.....	-9,500
Other	6	(**)	6	54	(**)	54	27	(**)	27
Proprietary receipts from the public .....	.....	(**)	(**)	.....	4	-4	.....	4	-4
Total—Department of Defense—Civil	1,685	10	1,675	13,631	32	13,599	12,002	49	11,953
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	347	.....	347	2,523	.....	2,523	2,894	.....	2,894
Impact aid	83	.....	83	506	.....	506	480	.....	480
Special programs	44	.....	44	12	.....	12	542	.....	542
Indian education	2	.....	2	29	.....	29	52	.....	52
Total—Office of Elementary and Secondary Education	475	.....	475	3,071	.....	3,071	3,969	.....	3,969
Office of Bilingual Education and Minority Languages									
Affairs	9	.....	9	71	.....	71	126	.....	126
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	74	.....	74	1,187	.....	1,187	730	.....	730
Rehabilitation services and handicapped research	93	.....	93	914	.....	914	569	.....	569
Payments of institutions for the handicapped	8	.....	8	80	.....	80	62	.....	62
Office of Vocational and Adult Education									
.....	45	.....	45	625	.....	625	449	.....	449
Office of Postsecondary Education:									
College housing loans	-3	19	-21	35	126	-91	72	224	-151
Student financial assistance	248	.....	248	3,991	.....	3,991	2,895	.....	2,895
Guaranteed student loans	381	.....	381	2,194	.....	2,194	2,512	.....	2,512
Higher education	21	.....	21	-23	.....	-23	301	.....	301
Howard University	13	.....	13	79	.....	79	135	.....	135
Higher education facilities loans and insurance	-5	.....	-5	6	.....	6	11	.....	11
Total—Office of Postsecondary Education	655	19	636	6,282	126	6,156	5,927	224	5,703
Office of Educational Research and Improvement									
.....	17	.....	17	-23	.....	-23	74	.....	74
Departmental management	6	.....	6	168	.....	168	188	.....	188
Proprietary receipts from the public .....	.....	28	-28	.....	49	-49	.....	12	-12
Total—Department of Education	1,383	46	1,337	12,375	175	12,200	12,093	236	11,858
Department of Energy:									
Atomic energy defense activities									
.....	637	.....	637	4,999	.....	4,999	4,718	.....	4,718
Energy programs:									
General science and research activities	48	.....	48	449	.....	449	458	.....	458
Energy supply, R and D activities	158	.....	158	1,407	.....	1,407	1,453	.....	1,453
Uranium supply and enrichment activities	106	.....	106	773	.....	773	1,119	.....	1,119
Fossil energy research and development	24	.....	24	226	.....	226	226	.....	226
Naval petroleum and oil shale reserves	14	.....	14	106	.....	106	93	.....	93
Energy conservation	43	.....	43	320	.....	320	293	.....	293
Strategic petroleum reserve ¹	11	.....	11	431	.....	431	1,212	.....	1,212
Alternative fuels productions:									
FFB direct loans ¹ .....	.....	.....	.....	.....	.....	.....	171	.....	171
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	32	.....	32	255	.....	255	187	.....	187
Other	28	.....	28	216	.....	216	193	.....	193
Total—Energy programs	484	.....	484	4,184	.....	4,184	5,406	.....	5,406
Power Marketing Administration									
.....	92	102	-9	815	797	18	802	1,048	-248
Departmental administration	30	.....	30	243	.....	243	209	.....	209
Proprietary receipts from the public .....	.....	217	-217	.....	1,894	-1,894	.....	1,944	-1,944
Intrabudgetary transactions	1	.....	1	-36	.....	-36	(**)	.....	(**)
Total—Department of Energy	1,224	318	905	10,205	2,692	7,514	11,134	2,992	8,142

Table continued on next page.

Table 5. Outlays of the U.S. Government, May 1986 and Other Periods (In millions)—Continued

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
Department of Health and Human Services Except Social Security:									
Public Health Service:									
Food and Drug Administration	\$29	(**)	\$29	\$288	\$2	\$286	\$273	\$2	\$271
Health Resources and Services Administration:									
Public enterprise funds	5	.....	5	17	.....	17	15	1	14
Health resources and services	157	.....	157	1,004	.....	1,004	968	.....	968
Indian health and facilities	67	.....	67	571	.....	571	577	.....	577
FFB Loan Asset Purchases ¹ .....	.....	(**)	(**)	.....	4	-4	1	5	-4
Centers for Disease Control	35	.....	35	276	.....	276	253	.....	253
National Institutes of Health:									
Cancer research	108	.....	108	832	.....	832	754	.....	754
Heart, lung, and blood research	76	.....	76	581	.....	581	500	.....	500
Arthritis, diabetes, and digestive and kidney diseases	46	.....	46	369	.....	369	333	.....	333
Neurological and communicative disorders and stroke	36	.....	36	269	.....	269	237	.....	237
Allergy and infectious diseases	31	.....	31	254	.....	254	229	.....	229
General medical sciences	42	.....	42	308	.....	308	293	.....	293
Child health and human development	29	.....	29	215	.....	215	198	.....	198
Other research institutes	55	.....	55	418	.....	418	388	.....	388
Research resources	29	.....	29	202	.....	202	173	.....	173
Other	27	.....	27	42	.....	42	28	.....	28
Total—National Institutes of Health	479	.....	479	3,489	.....	3,489	3,133	.....	3,133
Alcohol, Drug Abuse, and Mental Health Administration	75	.....	75	665	.....	665	650	.....	650
Office of Assistant Secretary for Health	14	.....	14	127	.....	127	125	.....	125
Total—Public Health Service	662	(**)	662	6,436	6	6,429	5,995	8	5,986
Health Care Financing Administration:									
Grants to States for Medicaid	2,096	.....	2,096	16,385	.....	16,385	15,062	.....	15,062
Payments to health care trust funds	1,482	.....	1,482	12,249	.....	12,249	13,175	.....	13,175
Program management	13	.....	13	44	.....	44	25	.....	25
Federal hospital insurance trust fund:									
Benefit payments	4,043	.....	4,043	32,443	.....	32,443	32,407	.....	32,407
Administrative expenses and construction	66	.....	66	439	.....	439	570	.....	570
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	13	.....	13
Total—FHI trust fund	4,109	.....	4,109	32,882	.....	32,882	32,990	.....	32,990
Federal supplementary medical ins. trust fund:									
Benefit payments	2,103	.....	2,103	16,073	.....	16,073	13,983	.....	13,983
Administrative expenses and construction	75	.....	75	706	.....	706	598	.....	598
Total—FSMI trust fund	2,178	.....	2,178	16,779	.....	16,779	14,581	.....	14,581
Total—Health Care Financing Administration	9,878	.....	9,878	78,338	.....	78,338	75,633	.....	75,833
Social Security Administration:									
Payments to social security trust funds	114	.....	114	7,395	.....	7,395	2,961	.....	2,961
Special benefits for disabled coal miners	81	.....	81	669	.....	669	695	.....	695
Supplemental security income program	1,664	.....	1,664	7,587	.....	7,587	7,103	.....	7,103
Assistance payments program	783	.....	783	6,263	.....	6,263	5,805	.....	5,805
Child support enforcement	55	.....	55	458	.....	458	399	.....	399
Low income home energy assistance	88	.....	88	1,825	.....	1,825	1,844	.....	1,844
Refugee and entrant assistance	31	.....	31	271	.....	271	330	.....	330
Payments to States from receipts for child support .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—Social Security Administration	2,816	.....	2,816	24,469	.....	24,469	19,138	.....	19,138
Human Development Services:									
Social services block grant	238	.....	238	1,828	.....	1,829	1,924	.....	1,924
Human development services	157	.....	157	1,368	.....	1,368	1,256	.....	1,254
Family social services	50	.....	50	559	.....	559	499	.....	499
Work incentives	13	.....	13	75	.....	75	163	.....	163
Community services	37	.....	37	238	.....	238	263	.....	263
Other .....	.....	(**)	(**)	(**)	-1	1	1	1	(**)
Total—Human Development Services	496	(**)	496	4,070	1	4,069	4,105	1	4,105
Departmental management	20	.....	20	132	.....	132	158	.....	158
Proprietary receipts from the public .....	.....	\$473	-473	.....	3,836	-3,836	.....	3,702	-3,702
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-1,457	.....	-1,457	-12,159	.....	-12,159	-12,006	.....	-12,006
Payments for tax and other credits:									
Federal hospital insurance trust fund	-24	.....	-24	-90	.....	-90	-1,169	.....	-1,169
Other .....	.....	.....	.....	-380	.....	-380	-827	.....	-827
Total—Department of Health and Human Services, Except Social Security	12,591	474	12,117	100,816	3,843	96,973	91,226	3,711	87,515

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Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (In 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
Department of Health and Human Services, Social Security¹:									
Federal old-age and survivors insurance trust fund:									
Benefit payments	\$14,652		\$14,652	\$85,843		\$85,843	\$81,693		\$81,693
Administrative expenses and construction	123		123	814		814	788		788
Payment to railroad retirement account									
Vocational Rehabilitation Services									
Interest expense on interfund borrowings	23		23	516		516	862		862
Interest on normalized tax transfers				144		144	311		311
Total—FOASI trust fund	14,798		14,798	87,317		87,317	83,654		83,654
Federal disability insurance trust fund:									
Benefit payments	1,639		1,639	9,561		9,561	9,201		9,201
Administrative expenses and construction	49		49	307		307	293		293
Payment to railroad retirement account									
Vocational Rehabilitation Services									
Interest on normalized tax transfers				14		14	30		30
Total—FDI trust fund	1,689		1,689	9,881		9,881	9,524		9,524
Proprietary Receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary Transactions ³	-189		-189	-5,536		² -5,536	-1,941		-1,941
Total—Department of Health and Human Services, Social Security (off-budget)	16,298	(**)	16,298	91,663	(**)	91,663	91,237	(**)	91,237
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	318	\$366	-48	1,505	\$2,207	-702	1,387	\$1,788	-401
Housing for the elderly or handicapped fund	38	43	-5	487	227	260	468	214	254
Other	20	5	15	33	28	5	29	27	2
Rent supplement payments	5		5	24		24	-113		-113
Homeownership assistance	24		24	141		141	138		138
Rental housing assistance	53		53	305		306	317		317
Low-rent public housing	121		121	1,126		1,126	1,140		1,140
College housing grants							3		3
Lower income housing assistance	581		581	3,725		3,725	3,500		3,500
Other	-12		-12	18		18	4		4
Total—Housing Programs	1,148	414	734	7,364	2,462	4,902	6,872	2,029	4,843
Public and Indian Housing:									
Low-rent housing—loans and other expenses	90	9	81	614	55	560	9,645	252	9,393
Payments for operation of low-income housing projects	95		95	594		594	605		605
FFB Direct Loans ¹					35	-35		32	-32
Total—Public and Indian Housing	186	9	176	1,208	90	1,119	10,250	285	9,966
Government National Mortgage Association:									
Management and liquidating functions fund	12	36	-24	217	353	-136	356	650	-294
Guarantees of mortgage-backed securities	1	20	-19	8	147	-139	12	123	-111
Participation sales fund	-28		-28	-45		-45	-41		-41
Total—Government National Mortgage Association	-15	56	-71	180	500	-320	327	774	-446
Community Planning and Development:									
Public enterprise fund	7	10	-3	55	63	-8	66	71	-4
FFB Direct Loans ¹	9		9	53	47	7	43	5	39
Community Development Grants	249		249	1,758		1,758	2,002		2,002
Urban development grants	35		35	249		249	230		230
Other	6		6	37		37	7		7
Total—Community Planning and Development	306	10	296	2,152	110	2,042	2,348	75	2,273
Management and administration	20		20	141		141	149		149
Other	7		7	32		32	24		24
Total—Department of Housing and Urban Development	1,651	489	1,162	11,077	3,161	7,916	19,971	3,163	16,808

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (In 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
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$27		\$27	\$210		\$210	\$204		\$204
Payments in lieu of taxes	(**)		(**)	(**)		(**)	2		2
Payments to States and counties for general purpose fiscal assistance				15		15	79		79
Other	7		7	42		42	55		55
Minerals Management Service	55		55	339		339	349		349
Office of Surface Mining Reclamation and Enforcement	21		21	152		152	124		124
Total—Land and minerals management	111		111	758		758	814		814
Water and science:									
Bureau of Reclamation:									
Construction program	59	\$23	35	420	\$52	368	323	\$36	287
Operation and maintenance	11		11	73		73	71		71
Other	8		8	74		74	60		60
Geological Survey	29		29	200		200	223		223
Bureau of Mines	12	3	9	75	16	60	87	11	76
Total—Water and science	118	27	91	842	68	775	764	47	717
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	45		45	284		284	304		304
	64		64	460		460	537		537
Total—Fish and wildlife and parks	109		109	743		743	842		842
Bureau of Indian Affairs:									
Operation of Indian programs									
Construction	77		77	477		477	508		508
Indian tribal funds	9		9	54		54	66		66
Other	28		28	165		165	184		184
Other	11	1	10	31	5	26	33	5	28
Total—Bureau of Indian Affairs	125	1	124	726	5	721	791	5	786
Territorial and International Affairs:									
FFB Direct Loans ¹		(**)	(**)		1	-1		1	-1
Other	22		22	107		107	94		94
Departmental offices	5		5	63		63	37		37
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska									
Other		(**)	(**)		-1	1		5	-5
		155	-155		897	-897		904	-904
Intrabudgetary transactions	(**)		(**)	-7		-7	-23		-23
Total—Department of the Interior	489	183	307	3,233	970	2,263	3,320	963	2,357
Department of Justice:									
General administration									
United States Parole Commission	(**)		(**)	54		54	34		34
Legal activities	1		1	4		4	4		4
Interagency law enforcement	80		80	387		387	393		393
Federal Bureau of Investigation	(**)		(**)	6		6	50		50
Drug Enforcement Administration	78		78	592		592	499		499
Immigration and Naturalization Service	29		29	172		172	157		157
Federal Prison System	43		43	286		286	263		263
Office of Justice Programs	55	2	52	327	15	312	288	12	276
Other	13		13	73	(**)	73	70		70
Total—Department of Justice	300	2	298	1,901	15	1,886	1,758	12	1,746
Department of Labor:									
Employment and Training Administration:									
Program administration									
Training and employment services	4		4	31		31	31		31
Community service employment for older Americans	260		260	1,504		1,504	1,335		1,335
Federal unemployment benefits and allowances	24		24	160		160	162		162
State unemployment insurance and employment service operation	-9		-9	2		2	-12		-12
Advances to the unemployment trust fund and other funds	-34		-34	-2		-2	27		27
Other	39		39	61		61	1,000		1,000
	(**)		(**)	-2		-2	-10		-10

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (In millions)—Continued

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
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,629		\$1,629	\$8,219		\$8,219	\$8,595		\$8,595
State administrative expenses	233		233	1,176		1,176	1,134		1,134
Federal administrative expenses	21		21	79		79	75		75
Veterans employment and training	11		11	60		60	56		56
Interest on refunds of taxes	1		1	4		4	2		2
Repayment of advances from the general fund	407		407	582		582	940		940
Interest on advances to the Employment Security Administration account									
Railroad-unemployment insurance:									
Railroad unemployment benefits	20		20	111		111	104		104
Administrative expenses	-3		-3	11		11	11		11
Payment of interest on advances from railroad retirement account							5		5
Total—Unemployment trust fund	2,319		2,319	10,243		10,243	10,922		10,922
Total—Employment and Training Administration	2,603		2,603	11,998		11,998	13,455		13,455
Labor-Management Services	4		4	28		28	29		29
Pension Benefit Guaranty Corporation	19	\$54	-36	108	\$144	-36	88	\$74	14
Employment Standards Administration:									
Salaries and expenses	3		3	91		91	85		85
Special benefits	14		14	-176		-176	-282		-282
Black lung disability trust fund	54		54	289		289	308		308
Special workers' compensation expenses	5		5	31		31	28		28
Occupational Safety and Health Administration	18		18	105		105	102		102
Mine Safety and Health Administration	12		12	75		75	76		76
Bureau of Labor Statistics	12		12	80		80	68		68
Departmental management	17		17	69		69	69		69
Proprietary receipts from the public		(**)	(**)		(**)	(**)		1	-1
Intrabudgetary transactions	-460		-460	-768		-768	-2,025		-2,025
Total—Department of Labor	2,299	55	2,244	11,928	144	11,784	12,000	75	11,925
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	99		99	616		616	501		501
Acquisition, operation, and maintenance of buildings abroad	11		11	111		111	147		147
Payment to Foreign Service retirement and disability fund				106		106	107		107
Foreign Service retirement and disability fund	18		18	117		117	93		93
Other	1		1	11		11	12		12
Total—Administration of Foreign Affairs	129		129	961		961	860		860
International Organizations and Conferences	3		3	380		380	458		458
International Commissions	1		1	15		15	13		13
Migration and Refugee Assistance	28		28	168		168	177		177
International Narcotics Control	4		4	28		28	27		27
Other	4		4	30		30	29		29
Proprietary receipts from the public		4	-4		3	-3		(**)	(**)
Intrabudgetary transactions	(**)		(**)	-108		-108	-149		-149
Total—Department of State	169	4	165	1,475	3	1,473	1,416	(**)	1,415
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	834		834	6,384		6,384	5,418		5,418
Other	-1		-1	12	1	11	15		15
Other programs	11		11	101		101	163		163
Total—Federal Highway Administration	844		844	6,497	1	6,496	5,596		5,596
National Highway Traffic Safety Administration:									
Operations and research	2		2	31		31	37		37
Trust fund share of highway safety programs	19		19	77		77	60		60
Other	(**)		(**)	-2		-2	1		1

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (In millions)—Continued

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
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	(**)	(**)	(**)	\$15	\$1	\$14	\$27	\$23	\$4
Northeast corridor improvement program	\$5	.....	\$5	57	.....	57	81	.....	81
Grants to National Railroad Passenger Corporation .....	(**)	.....	(**)	347	.....	347	386	.....	386
FFB Direct Loans ¹ .....	.....	\$2	-2	1	91	-90	1	7	-6
Other	8	.....	8	58	.....	58	57	.....	57
Total—Federal Railroad Administration	13	2	11	478	92	386	553	30	523
Urban Mass Transportation Administration:									
Formula grants	91	.....	91	544	.....	544	602	.....	602
Discretionary grants	49	.....	49	385	.....	385	167	.....	167
Other	65	.....	65	493	.....	493	784	.....	784
Federal Aviation Administration:									
Operations	172	.....	172	1,004	.....	1,004	934	.....	934
Other	5	.....	5	23	.....	23	27	(**)	27
Airport and airway trust fund:									
Grants-in-aid for airports	45	.....	45	444	.....	444	411	.....	411
Facilities and equipment	80	.....	80	352	.....	352	193	.....	193
Research, engineering and development	37	.....	37	149	.....	149	118	.....	118
Operations	54	.....	54	420	.....	420	477	.....	477
Total—Airport and airway trust fund	215	.....	215	1,365	.....	1,365	1,199	.....	1,199
Total—Federal Aviation Administration	392	.....	392	2,392	.....	2,392	2,160	(**)	2,160
Coast Guard:									
Operating expenses	124	.....	124	840	.....	840	864	.....	864
Acquisition, construction, and improvements	42	.....	42	219	.....	219	229	.....	229
Retired pay	25	.....	25	165	.....	165	139	.....	139
Other	4	(**)	4	56	2	54	61	2	59
Total—Coast Guard	195	(**)	195	1,280	2	1,278	1,293	2	1,290
Maritime Administration:									
Public enterprise funds	246	4	242	765	103	662	82	69	13
Operating-differential subsidies	15	.....	15	146	.....	146	171	.....	171
Other	8	.....	8	41	.....	41	38	.....	38
Other	-12	1	-13	77	6	71	59	5	54
Proprietary receipts from the public .....	.....	5	-5	.....	32	-32	.....	29	-29
Intrabudgetary transactions .....	(**)	.....	(**)	-4	.....	-4	-53	.....	-53
Total—Department of Transportation	1,928	11	1,916	13,201	236	12,965	11,549	135	11,413
Department of the Treasury:									
Departmental offices	-19	.....	-19	-345	.....	-345	-188	.....	-188
Office of Revenue Sharing:									
Salaries and expenses .....	(**)	.....	(**)	3	.....	3	4	.....	4
General revenue sharing .....	(**)	.....	(**)	2,251	.....	2,251	2,300	.....	2,300
Federal Law Enforcement Training Center	2	.....	2	7	.....	7	8	.....	8
Financial Management Service:									
Salaries and expenses	22	.....	22	118	.....	118	121	.....	121
Claims, judgements, and relief acts	26	.....	26	119	.....	119	142	.....	142
Energy security reserve	3	.....	3	21	.....	21	20	.....	20
Other	5	.....	5	545	.....	545	11	.....	11
Total—Financial Management Service	55	.....	55	803	.....	803	294	.....	294
Federal Financing Bank¹	1,994	2,219	-224	8,073	8,561	-488	9,417	9,521	-105
Bureau of Alcohol, Tobacco and Firearms	11	.....	11	83	.....	83	84	.....	84
United States Customs Service	63	.....	63	398	.....	398	374	.....	374
Bureau of Engraving and Printing	4	.....	4	-11	.....	-11	-13	.....	-13
Bureau of the Mint	23	.....	23	81	.....	81	52	.....	52
Bureau of the Public Debt	12	.....	12	103	.....	103	92	.....	92

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (In millions)—Continued

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
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	-\$1		-\$1	\$35		\$35	\$53		\$53
Processing tax returns	95		95	618		618	493		493
Examinations and appeals	103		103	695		695	683		683
Investigation, collection and taxpayer service	89		89	538		538	523		523
Payment where credit exceeds liability for tax	595		595	707		707	378		378
Refunding internal revenue collections, interest	157		157	986		986	636		636
Internal revenue collections for Puerto Rico	14		14	108		108	174		174
Other	(**)	(**)	(**)	1	\$1	(**)	1	\$1	(**)
Total—Internal Revenue Service	1,052	(**)	1,052	3,688	1	3,688	2,941	1	2,940
United States Secret Service	24		24	145		145	162		162
Comptroller of the Currency	16	\$1	14	116	117	-1	84	91	-8
Interest on the public debt:									
Public issues (accrual basis)	13,250		13,250	77,937		77,937	72,886		72,886
Special issues (cash basis)	339		339	13,884		13,884	14,691		14,691
Total—Interest on the public debt	13,589		13,589	91,822		91,822	87,577		87,577
Proprietary receipts from the public	(**)	-340	340		1,156	-1,156		1,903	-1,903
Receipts from off-budget Federal entities				-158		-158	-341		-341
Intrabudgetary transactions	-2,641		-2,641	-8,373		-8,373	-3,034	6,960	-9,995
Total—Department of the Treasury	14,185	1,880	12,305	98,687	9,835	88,852	99,813	18,478	81,335
Environmental Protection Agency:									
Salaries and expenses	53		53	336		336	311		311
Research and development	15		15	94		94	73		73
Abatement, control, and compliance	37		37	204		204	201		201
Construction grants	240		240	1,628		1,628	1,485		1,485
Hazardous substance response trust fund	46		46	244		244	168		168
Other	1	(**)	(**)	2	(**)	2	46	(**)	46
Proprietary receipts from the public		1	-1		8	-8		3	-3
Intrabudgetary transactions							-44		-44
Total—Environmental Protection Agency	392	1	391	2,508	9	2,499	2,240	3	2,237
General Services Administration:									
Real property activities:									
FFB Direct Loans ¹					3	-3		2	-2
Federal Buildings Fund	181		181	(**)		(**)	-68		-68
Personal property activities	41		41	243		243	25		25
Information Resources Management Service	39		39	26		26	20		20
Federal property resources activities	-62		-62	-105		-105	-61		-61
General activities	10		10	69		69	74	(**)	73
Proprietary receipts from the public		23	-23		42	-42		40	-40
Other		-11	11		-68	68		-40	40
Total—General Services Administration	209	12	197	232	-23	255	-11	2	-14
National Aeronautics and Space Administration:									
Research and development	177		177	1,289		1,289	1,012		1,012
Space flight, control, and data communications:									
FFB Direct Loans ¹								52	-52
Other	84		84	1,811		1,811	2,093		2,093
Construction of facilities	10		10	95		95	83		83
Research and program management	109		109	684		684	661		661
Other	(**)		(**)	(**)		(**)			
Total—National Aeronautics and Space Administration	380		380	3,880		3,880	3,849	52	3,796
Office of Personnel Management:									
Salaries and expenses	2		2	85		85	86		86
Government payment for annuitants, employees health benefits									
Payment to civil service retirement and disability fund	121		121	735		735	734		734
Civil service retirement and disability fund	(**)		(**)	1		1	1		1
Employees health benefits fund	2,000		2,000	11,859		11,859	11,326		11,326
Employees life insurance fund	767	1,380	-613	3,470	4,181	-711	3,230	3,382	-152
Retired employees health benefits fund	71	78	-7	440	828	-388	423	770	-347
Other	1	1	(**)	6	6	(**)	8	8	(**)
Intrabudgetary transactions:	15		15	-7		-7	4		4
Civil service retirement and disability fund:									
General fund contributions	(**)		(**)	-1		-1	-1		-1
Other	-3		-3	-17		-17	-17		-17
Total—Office of Personnel Management	2,974	1,459	1,515	16,572	5,015	11,557	15,793	4,160	11,633

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Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

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
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$79	\$79	-\$1	\$437	\$461	-\$24	\$466	\$401	\$65
Disaster loan fund	25	70	-46	303	415	-112	347	458	-111
Other	3	1	2	16	7	9	16	7	8
Salaries and expenses	21	.....	21	145	.....	145	132	.....	132
FFB Direct Loans ¹	27	22	5	186	51	134	257	56	201
FFB Asset Purchases ¹ .....	.....	1	-1	.....	4	-4	.....	4	-4
Other .....	(**)	.....	(**)	1	.....	1	(**)	(**)	(**)
Total—Small Business Administration	155	173	-18	1,088	939	150	1,218	925	292
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	169	75	94	880	756	124	805	574	232
Direct loan revolving fund	2	5	-3	12	29	-17	13	32	-19
Other	49	35	14	230	220	10	196	227	-31
Compensation and pensions	65	.....	65	7,173	.....	7,173	7,075	.....	7,075
Readjustment benefits	24	.....	24	534	.....	534	674	.....	674
Medical care	719	.....	719	4,495	.....	4,495	4,289	.....	4,289
Medical and prosthetic research	14	.....	14	93	.....	93	119	.....	119
General operating expenses	62	.....	62	388	.....	388	378	.....	378
Construction projects	43	.....	43	273	.....	273	261	.....	261
Post-Vietnam era veterans education account	11	.....	11	114	.....	114	98	.....	98
Insurance funds:									
National service life	102	.....	102	522	.....	522	480	.....	480
United States government life	4	.....	4	23	.....	23	22	.....	22
Veterans special life	7	5	2	38	71	-33	35	67	-31
Other	7	.....	7	56	.....	56	69	.....	69
Proprietary receipts from the public:									
National service life .....	.....	43	-43	.....	224	-224	.....	210	-210
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	29	-29	.....	147	-147	.....	98	-98
Intrabudgetary transactions	-14	.....	-14	-92	.....	-92	-48	.....	-48
Total—Veterans Administration	1,264	192	1,072	14,738	1,446	13,291	14,466	1,208	13,258
Independent agencies:									
Action	11	.....	11	87	.....	87	61	.....	61
Board for International Broadcasting	12	.....	12	62	.....	62	65	.....	65
Consumer Product Safety Commission	3	.....	3	18	.....	18	14	.....	14
Corporation for Public Broadcasting .....	.....	.....	.....	160	.....	160	151	.....	151
District of Columbia:									
Federal payment .....	.....	.....	.....	514	.....	514	505	.....	505
Proprietary receipts from the public .....	.....	.....	.....	.....	35	-35	.....	107	-107
Equal Employment Opportunity Commission	12	.....	12	82	.....	82	79	.....	79
Export-Import Bank of the United States	526	296	230	1,586	1,853	-267	1,991	2,015	-24
Federal Communications Commission	6	.....	6	47	.....	47	47	.....	47
Federal Deposit Insurance Corporation	337	340	-3	2,870	2,990	-120	1,866	2,837	-970
Federal Emergency Management Agency:									
Public enterprise funds	48	22	26	308	120	188	141	167	-26
Salaries and expenses	9	.....	9	62	.....	62	75	.....	75
Emergency management and planning assistance	26	.....	26	144	.....	144	190	.....	190
Emergency food distribution and shelter program	4	.....	4	24	.....	24	69	.....	69
Other .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	4	4	(**)	21	20	1	40	41	(**)
Federal Savings and Loan Insurance Corp. fund	227	370	-143	1,108	1,481	-372	1,772	841	881
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal Trade Commission	5	.....	5	32	.....	32	30	.....	30
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority .....	.....	.....	.....	26	.....	26	44	.....	44
Appalachian Regional Commission	8	.....	8	78	.....	78	101	.....	101
Other	(**)	(**)	(**)	1	1	(**)	1	1	(**)
Interstate Commerce Commission	3	.....	3	24	.....	24	27	.....	27
Legal Services Corporation	25	.....	25	158	.....	158	147	.....	147
Merit Systems Protection Board	2	.....	2	12	.....	12	11	.....	11
National Archives and Record Administration	5	.....	5	54	.....	54	49	(**)	49
National Credit Union Administration:									
Central liquidity facility	36	39	-3	108	107	1	665	654	10
Other	-16	4	-20	-12	224	-236	70	788	-718

Table continued on next page.

Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (In millions)—Continued

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
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$14		\$14	\$82		\$82	\$83		\$83
National Endowment for the Humanities	9		9	60		60	65		65
Institute of Museum Services	(**)		(**)	10		10	10		10
National Labor Relations Board	9		9	68		68	70		70
National Science Foundation	153		153	705		705	567		567
National Transportation Safety Board	2		2	11		11	10		10
Nuclear Regulatory Commission	30		30	209		209	231		231
Panama Canal Commission	36	\$40	-4	204	\$217	-13	201	\$204	-3
Postal Service:									
Public Enterprise Fund ¹	2,589	3,011	4-422	15,609	16,972	-1,363	14,238	15,344	-1,106
Payment to the Postal Service Fund				380		380	619		619
Railroad Retirement Board:									
Federal windfall subsidy	32		32	197		197	201		201
Federal payment to the railroad retirement accounts	(**)		(**)	49		49	9		9
Milwaukee railroad restructuring, administration	1		1	2		2	1		1
Railroad retirement accounts:									
Social security equivalent benefit account	319		319	1,862		1,862	1,773		1,773
Benefits payments and claims	181		181	1,080		1,080	1,103		1,103
Advances to the railroad retirement account from the FOASI trust fund	-59		-59	-347		-347			
Advances to the railroad retirement account from the FDI trust fund	-4		-4	-27		-27	(**)		(**)
Disbursements for the payment of FOASI benefits	60		60	348		348	-1		-1
Disbursements for the payment of FDI benefits	4		4	26		26	(**)		(**)
Administrative expenses	9		9	26		26	22		22
Interest on refunds of taxes	(**)		(**)	(**)		(**)	6		6
Other									
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds							-14		-14
Interest on advances to railroad accounts							-5		-5
Repayment of advances to railroad retirement board									
Federal payments to the railroad social security equivalent benefit account							-32		-32
Federal payments to the rail industry pension fund				-25		-25			
Total—Railroad Retirement Board	543		543	3,191		3,191	3,063		3,063
Securities and Exchange Commission	7		7	53		53	52		52
Smithsonian Institution	17		17	110		110	111		111
Tennessee Valley Authority:									
FFB Direct Loans ¹	14		14	106	15	91	102	53	49
Other	455	469	-14	2,636	2,360	276	2,747	2,436	311
United States Information Agency	61		61	385	(**)	385	319	(**)	319
United States Railway Association	(**)		(**)	1		1	1		1
United States Synthetic Fuel Corp	3	3		21		21	21		
Other independent agencies	22	4	18	264	21	243	256	10	245
Total—Independent agencies	5,258	4,603	655	31,679	26,436	5,243	30,927	25,518	5,409
Undistributed offsetting receipts:									
Other interest					(**)	(**)		(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-1		-1	-1		-1
Department of Defense—Military:									
Education Benefits fund	-7		-7	-76		-76			
Department of Defense—Civil:									
Military retirement fund	-1,483		-1,483	-8,840		-8,840	-8,175		-8,175
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-214		-214	-1,237		-1,237	-1,078		-1,078
Federal disability insurance trust fund (OFF-BUDGET)	-20		-20	-118		-118	-104		-104
Federal hospital insurance trust fund	-134		-134	-753		-753	-687		-687
Department of State:									
Foreign Service retirement and disability fund	-4		-4	-21		-21	-20		-20
Office of Personnel Management:									
Civil Service retirement and disability fund	-375		-375	-2,449		-2,449	-2,396		-2,396
Subtotal	-2,237		-2,237	-13,496		-13,496	-12,461		-12,461

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Table 5. Outlays of the U.S. Government, March 1986 and Other Periods (in millions)—Continued

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
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-\$5		-\$5	-\$5		-\$5
Department of Defense—Civil:									
Education benefits fund	\$8		\$8	8		8			
Military retirement fund	-2		-2	1,514		1,514	-480		-480
Soldiers' and Airmen's Home permanent fund	-4		-4	-9		-9	-9		-9
Corps of Engineers	-12		-12	-26		-26	-3		-3
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-22		-22	-1,920		-1,920	-1,744		-1,744
Federal disability insurance trust fund (OFF-BUDGET)	-3		-3	-264		-264	-244		-244
Federal hospital insurance trust fund	-4		-4	-1,137		-1,137	-957		-957
Federal supplementary medical insurance trust fund ..	-5		-5	-608		-608	-552		-552
Department of Labor:									
Unemployment trust fund	-13		-13	-828		-828	-582		-582
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	-134		-134	-114		-114
Department of Transportation:									
Airport and airway trust fund	-1		-1	-408		-408	-355		-355
Highway trust fund	-5		-5	-645		-645	-583		-583
Environmental Protection Agency:									
Post-closure liability trust fund	-1		-1	-2		-2	-1		-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-25		-25	-7,113		-7,113	-6,271		-6,271
Veterans Administration:									
United States government life insurance fund	(**)		(**)	-10		-10	-11		-11
National service life insurance fund	-1		-1	-457		-457	-434		-434
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-90		-90	-302		-302	-118		-118
Other	-2		-2	-12		-12	-30		-30
Subtotal	-184		-184	-12,358		-12,358	-12,491		-12,491
Unrealized Discount on trust fund investments	-3		-3	-14		-14			
Rents and royalties on the Outer Continental Shelf lands ..		227	-227		1,600	-1,600		2,405	-2,405
Total—Undistributed offsetting receipts	-2,424	227	-2,651	-25,868	1,600	-27,468	-24,951	2,406	-27,357
Total outlays	93,020	13,321	79,700	567,225	74,009	493,216	558,735	88,452	470,284
Total On-Budget	76,981	13,320	63,660	479,101	74,009	405,092	470,668	88,452	382,216
Total Off-Budget	16,040	(**)	16,040	88,124	(**)	88,124	88,068	(**)	88,067
Total Surplus (+) or Deficit (-)			-30,142			-136,343			-130,021
Total On-Budget			-31,457			-142,717			-130,092
Total Off-Budget			+1,315			+6,374			+71

MEMORANDUM

Receipts offset against outlays (in millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$14,586	\$16,094
Receipts from off-budget Federal entities	156	341
Intrabudgetary transactions	64,718	63,682
Total receipts offset against outlays	79,461	80,117

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

²Includes an adjustment to prior reporting of \$1,729 million for previously unreported taxes on benefits.

³Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

⁴The Postal Service figure represents reporting for the full calendar month of March and is partially estimated. This estimate includes \$249 million for postal money orders issued between March 15 and 31, derived from the Postal Service consolidated reporting system.

⁵Includes an adjustment to prior reporting.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, March 1986 and Other Periods (In millions)

Assets and Liabilities Directly Related to Budget and 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	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$7,675	\$149,544	\$138,465	\$1,823,103	\$1,964,973	\$1,972,647
Federal Financing Bank .....	.....	14,169	.....	(**)	14,169	14,169
Total public debt securities	7,675	163,713	138,465	1,823,103	1,979,142	1,986,816
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)						
Total federal securities	-4	-84	-64	4,366	4,286	4,282
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	-770	36,003	32,410	317,612	354,385	353,615
Total borrowing from the public	8,441	127,626	105,990	1,509,857	1,629,042	1,637,483
Accrued interest payable to the public	4,735	1,931	2,235	26,709	23,904	28,639
Allocations of special drawing rights	-86	386	-38	5,191	5,663	5,577
Deposit funds	270	-335	1,353	14,385	13,780	14,050
Miscellaneous liability accounts (includes checks outstanding etc.)	128	-358	3,414	11,639	11,152	11,280
Total liability accounts	13,489	129,250	112,955	1,567,780	1,683,541	1,697,030
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	-1,747	-894	-5,450	4,174	5,026	3,280
Tax and loan note accounts	-12,334	-3,919	-11,108	12,886	21,300	8,966
Balance	-14,080	-4,814	-16,559	17,060	26,326	12,246
Special drawing rights:						
Total holdings	-82	992	419	6,847	7,921	7,839
SDR certificates issued to Federal Reserve Banks .....	.....	-100	.....	-4,618	-4,718	-4,718
Balance	-82	892	419	2,229	3,203	3,121
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	-315	1,413	-138	-717	1,012	697
Letter of credit issued to IMF	53	-362	-48	-7,946	-8,361	-8,308
Dollar deposits with the IMF	-3	-9	5	-51	-57	-60
Receivable/payable (-) for interim maintenance of value adjustments	147	-651	54	-543	-1,342	-1,194
Balance	-118	391	-127	10,442	10,951	10,833
Loans to International Monetary Fund	-37	-47	-95	1,236	21,226	1,189
Other cash and monetary assets	224	1,746	208	8,872	10,394	10,618
Total cash and monetary assets	-14,093	-1,832	-16,155	39,839	52,101	38,007
Miscellaneous asset accounts	-2,522	-5,038	-631	15,365	212,849	10,327
Total asset accounts	-16,615	-6,870	-16,786	55,204	64,950	48,334
Excess of liabilities (+) or assets (-)	+30,104	+136,120	+129,741	+1,512,576	+1,618,592	+1,648,696
Transactions not applied to current year's surplus or deficit (See Schedule A for details)						
Total financing	38	223	280	.....	185	223
[Financing of deficit (+) or disposition of surplus (-)]	+30,142	+136,343	+130,021	+1,512,576	+1,618,777	+1,648,919

¹Major sources of information used to determine Treasury's operating cash included the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received; and withdrawals are reflected as processed.

²Includes an adjustment for prior reporting.

... No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, March 1986 and Other Periods (In millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,618,592	\$1,512,576	\$1,310,228
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,618,592	1,512,576	1,301,228
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	30,142	136,343	130,021
Changes in composition of unified budget			
Total surplus (-) or deficit (Table 2)¹	30,142	136,343	130,021
Total—on-budget (Table 2)	31,457	142,717	130,092
Total off-budget (Table 2)	-1,315	-6,374	-71
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-38	-223	-280
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	-38	-223	-280
Excess of liabilities close of period	1,648,696	1,648,696	1,430,968

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, March 1986 and Other Periods (in millions)

Classification	Net Transactions (-) denotes net reduction of liability 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	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	(**)	-\$2	-\$14	\$9	\$7	\$7
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-\$4	-23	-37	82	63	59
Department of Housing and Urban Development:						
Federal Housing Administration	-1	-9	-13	117	109	108
Department of the Interior:						
Bureau of Land Management	(**)	-1	(**)	17	16	16
Department of Transportation:						
Coast Guard:						
Family housing mortgages			(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	1	1		1	1	2
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority		-50		1,725	1,675	1,675
Total agency securities	-4	-84	-64	4,366	4,286	4,282

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, March 1986 and Other Periods (In 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	
Borrowing from the Treasury:						
Commodity Credit Corporation	- \$4,406	- \$3,606	\$2,973	\$23,811	\$24,612	\$20,205
Commerce, Fishing Vessels, NOAA			3			
Export-Import Bank of United States						
Federal Emergency Management Agency:						
National Insurance Development Fund		6	6	69	75	75
Federal Financing Bank	37	- 14,212	1,973	153,075	138,826	138,863
Federal Housing Administration:						
General Insurance		- 50	- 80	1,530	1,480	1,480
Special risk Insurance			- 30	1,909	1,909	1,909
General Services Administration:						
Pennsylvania Avenue Development Corporation			3	58	58	58
Rural Communication Development Fund		2	3	23	25	25
Rural Electrification Administration	- 94			7,865	7,959	7,865
Rural Telephone Bank			8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	200	- 1,180	- 1,335	3,786	2,406	2,606
Agricultural credit insurance fund	15	- 800	- 406	6,220	5,405	5,420
Rural development insurance fund		- 210		1,726	1,516	1,516
Federal Crop Ins. Corp.				113	113	113
Secretary of Education:						
College housing loans				2,625	2,625	2,625
Secretary of Energy:						
Alternative Fuel Production, DOE				1,170	1,170	1,170
Bonneville Power Administration				1,340	1,340	1,340
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped		300	425	4,801	5,101	5,101
Low-Rent Public housing	90	405	9,351	14,727	15,042	15,132
Urban renewal fund						
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account		793	707	1,335	2,128	2,128
Railroad retirement social security equivalent fund	190	1,073	945	1,717	2,600	2,790
Secretary of Transportation:						
Aircraft purchase loan guarantee program				13	13	13
Federal ship revolving fund	240	680		130	570	810
Rail Passenger Service Act						
Railroad revitalization and improvement		12			12	12
Rail service assistance						
Regional Rail Reorganization						
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury						
Financed through issues of Public Debt Securities	- 3,728	- 16,787	14,546	230,954	217,896	214,167
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	- 420	- 158	- 1	15,410	15,670	15,250
National Credit Union Administration	- 3		9	222	226	223
Postal Service				1,690	1,690	1,690
Tennessee Valley Authority	- 24	88	475	14,561	14,673	14,649
U.S. Railway Association				74	74	74
Total borrowing from the Federal Financing Bank						
	- 447	- 70	483	31,957	32,333	31,886

Note: Includes only amounts loaned to Federal Agencies in lieu of Agency Debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal Agencies. 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.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, March 1986 and Other Periods (In 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	
Federal funds:						
Department of Agriculture	-\$1	-\$2	\$4	\$7	\$6	\$5
Department of Commerce	(**)	86	75	108	194	194
Department of Energy	-7	53	2	1,366	1,427	1,420
Department of Health and Human Services	2	1	5	9	8	10
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	79	787	460	3,783	4,491	4,570
Agency securities	(**)	-1	-4	135	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities			-11			
Special assistance function fund:						
Public debt securities						
Agency securities			-11			
Management and liquidating functions fund:						
Public debt securities	26	-63	491	766	677	703
Agency securities	-2	-9	15	85	78	76
Guarantees of mortgage-backed securities:						
Public debt securities	18	138	105	1,015	1,135	1,153
Agency securities			5	3	3	3
Participation sales fund:						
Public debt securities	29	60	168	2,088	2,119	2,148
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities						
Other			(**)			
Department of the Interior	39	312	423	7,422	7,695	7,733
Department of Labor	38	36	-14	303	301	339
Department of Transportation	1	9	3	129	136	137
Department of the Treasury	1	-1,880	-728	2,080	199	200
Veterans Administration:						
Veterans reopened insurance fund	-9	-2	23	635	642	633
Independent agencies:						
Export-Import Bank of the United States	-651	144	14	73	867	216
Federal Emergency Management Agency:						
National Insurance development fund	-30	-150	63	150	30	
Federal Savings and Loan Insurance Corporation:						
Public debt securities	128	307	-883	5,758	5,936	6,064
Agency securities				67	67	67
Postal Service	231	1,002	615	2,362	3,134	3,364
National Credit Union Administration	20	238	718	1,131	1,349	1,369
Tennessee Valley Authority:						
Agency securities						
Other	38	97	104	1,134	1,193	1,231
Total public debt securities	-48	1,172	1,646	30,319	31,540	31,491
Total agency securities	-2	-9	-5	302	295	293
Total Federal funds	-50	1,163	1,642	30,622	31,835	31,784
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	2	2	2
Library of Congress	(**)	1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund	3	6	5	102	104	107
Funds Appropriated to the President		(**)	(**)	1	1	1
Department of Agriculture	(**)	(**)	-23	4	4	4
Department of Commerce	(**)	(**)	(**)	(**)		(**)
Department of Defense—Military	(**)	1	1	10	10	10
Department of Defense—Civil	21	9,055	11,053	11,635	20,669	20,690
Other	33	88	21	250	305	338
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	1,324	-2,253	-1,580	30,968	27,391	28,715
Agency securities						
Federal disability insurance trust fund	-94	377	1,611	5,704	6,175	6,081
Federal hospital insurance trust fund:						
Public debt securities	614	11,718	2,006	20,721	31,825	32,440
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	14	-8	1,272	10,736	10,715	10,729
Other	1	6	2	31	35	37

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, March 1986 and Other Periods (In millions)—Continued

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	
Trust funds:—Continued						
Department of the Interior	- \$73	- \$107	\$15	\$195	\$181	\$88
Department of Labor:						
Unemployment trust fund	-1,658	-1,057	-698	17,009	17,610	15,952
Other	22	2	-9	24	4	26
Department of State:						
Foreign service retirement and disability fund	-14	162	212	2,462	2,639	2,624
Other		(**)	(**)	(**)		
Department of Transportation:						
Airport and airway trust fund	-3	342	490	7,410	7,755	7,752
Highway trust fund	-214	587	2,139	11,942	12,743	12,529
Other	4	4	(**)	(**)	(**)	4
Department of the Treasury	-12	102	104	265	379	367
Environmental Protection Agency	-42	-189	56	701	554	512
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,235	13,577	11,483	127,278	142,090	140,855
Agency securities				175	175	175
Employees health benefits fund	614	715	157	1,174	1,276	1,890
Employees life insurance fund	6	389	342	6,640	7,023	7,029
Retired employees health benefits fund		(**)	(**)	4	4	4
Veterans Administration:						
Government life insurance fund	-4	-11	-11	269	262	257
National service life insurance:						
Public debt securities	-62	166	165	9,296	9,524	9,462
Agency securities				135	135	135
Veterans special life insurance fund	-2	34	31	942	978	976
General Post Fund National Homes	(**)	2	10	17	19	19
Independent agencies:						
Federal Deposit Insurance Corporation	-21	112	973	16,130	16,263	16,242
Harry S. Truman Memorial Scholarship Trust Fund	1	(**)	1	47	47	47
Japan-United States Friendship Commission		-2	(**)	18	16	18
Railroad Retirement Board	60	1,019	938	4,232	5,191	5,251
Other	-1	1	1	6	7	7
Total public debt securities	-720	34,840	30,769	286,226	321,786	321,066
Total agency securities				765	765	765
Total trust funds	-720	34,840	30,769	286,991	322,551	321,831
Grand total¹	-770	36,003	32,410	317,612	354,385	353,615

¹ In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions

(**) Less than \$500,000

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts¹														
Individual income taxes	\$30,595	\$23,405	\$30,199	\$41,130	\$25,376	\$12,572							\$163,280	\$156,122
Corporation income taxes	1,181	1,390	12,287	2,825	620	8,113							26,414	26,538
Social insurance taxes and contributions:														
Employment taxes and contributions	17,843	17,472	19,006	24,383	19,201	22,229							120,131	111,135
Unemployment insurance	1,340	2,241	221	1,211	2,467	190							7,671	8,524
Other retirement contributions	382	432	429	408	372	366							2,389	2,349
Excise taxes	2,966	3,234	3,028	3,167	2,265	2,531							17,190	17,892
Estate and gift taxes	574	564	514	587	487	533							3,258	3,153
Customs duties	1,106	1,028	1,008	1,097	948	1,036							6,223	5,985
Miscellaneous receipts	1,894	1,396	1,500	1,901	1,635	1,989							10,316	8,566
Total—budget receipts this year ..	57,881	51,163	68,193	76,710	53,370	49,557							356,873	.....
(On-budget)	43,796	37,611	52,884	57,465	38,417	32,203							262,375	.....
(Off-budget)	14,085	13,552	15,309	19,245	14,953	17,355							94,498	.....
Total—budget receipts prior year	52,251	51,494	62,404	70,454	54,049	49,613							.....	340,263
(On-budget)	38,948	38,190	48,554	54,000	38,071	34,362							.....	252,125
(Off-budget)	13,303	13,303	13,850	16,454	15,978	15,250							.....	88,138
Outlays¹														
Legislative Branch	140	129	171	125	133	143							840	771
The Judiciary	98	74	102	76	108	74							531	466
Executive Office of the President ...	11	8	10	11	9	8							57	55
Funds Appropriated to the President:														
International security assistance ..	1,547	370	1,074	469	394	588							4,442	4,933
International development assistance	297	230	131	249	181	129							1,216	1,425
Other	14	-19	48	-118	-672	457							-290	471
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695	1,309	528							17,489	13,089
Other	2,492	1,859	463	2,002	2,237	3,586							12,636	14,821
Department of Commerce	163	223	202	112	119	164							983	1,017
Department of Defense:														
Military:														
Department of the Army	5,843	5,578	5,995	5,317	5,494	6,180							34,208	30,954
Department of the Navy	7,260	7,277	7,697	6,486	6,886	7,299							42,906	40,311
Department of the Air Force	7,294	7,451	7,911	6,232	6,895	8,408							44,190	38,957
Defense agencies	1,046	1,263	1,581	2,214	1,384	1,483							8,972	8,187
Total Military	21,243	21,569	23,184	20,249	20,659	23,370							130,275	118,408
Civil	1,720	1,733	1,744	1,733	1,648	1,665							10,239	8,601
Department of Education	1,501	1,901	1,204	1,699	1,676	1,448							9,429	8,987
Department of Energy	1,024	951	1,068	933	801	967							5,743	6,247
Department of Health and Human Services:														
Human Development Services	482	439	423	492	624	539							2,999	2,979
Health Care Financing Administration:														
Grants to States for Medicaid ..	2,189	1,938	1,843	2,197	1,878	1,999							12,044	10,987
Federal hospital ins. trust fund .	4,340	3,892	4,065	4,289	3,899	4,083							24,567	24,365
Federal supp. med. ins. trust fund	2,245	2,148	2,120	2,196	1,849	1,942							12,498	10,704
Other	1,528	1,518	940	1,530	1,518	2,059							9,092	9,933
Social Security Administration:														
Assistant Payments Program ...	881	749	647	787	880	670							4,614	4,239
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842	14,719	14,798							87,317	83,654
Federal disability ins. trust fund	1,625	1,597	1,622	1,675	1,673	1,689							9,881	9,524
Other	1,875	1,999	4,451	2,505	1,553	694							13,078	9,082
Other	-2,113	-1,383	-3,938	-2,428	-1,312	-1,837							-13,011	-10,731

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (In millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	\$1,418	\$1,487	\$1,301	\$1,474	\$1,074	\$1,162							\$7,916	\$16,808
Department of the Interior	275	498	376	494	313	307							2,263	2,357
Department of Justice	309	267	283	406	318	298							1,886	1,746
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913	1,779	2,319							10,243	10,922
Other	-76	486	305	502	397	-74							1,541	1,003
Department of State	383	320	210	197	197	165							1,473	1,415
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837	782	833							6,395	5,434
Other	1,072	1,204	1,161	1,134	916	1,083							6,570	5,980
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397	13,976	13,589							91,822	87,577
General revenue sharing	1,126	(**)	(**)	1,040	85	(**)							2,251	2,300
Other	-1,094	-974	-914	-516	-439	-1,284							-5,221	-8,542
Environmental Protection Agency	504	401	462	376	365	391							2,499	2,237
General Services Administration	-159	41	358	-299	119	197							255	-14
National Aeronautics and Space Administration	889	603	749	572	687	390							3,880	3,796
Office of Personnel Management	2,071	1,855	2,055	2,103	1,957	1,515							11,557	11,633
Small Business Administration	221	-11	-23	-28	8	-18							150	292
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172	1,277	65							7,173	7,075
National service life	49	37	51	69	33	59							299	270
Government service life	4	3	4	3	4	4							23	22
Other	899	949	1,174	825	1,007	943							5,797	5,892
Independent agencies:														
Postal Service	80	-506	-302	303	-138	-422							-983	-486
Tennessee Valley Authority	95	169	62	24	17	(**)							367	360
Other independent agencies	2,193	714	1,050	568	257	1,077							5,859	5,535
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,172	-2,172	-2,388	-2,239	-2,287	-2,237							-13,496	-12,461
Interest received by trust funds	1,450	-1,107	-12,049	-128	-340	-184							-12,358	-12,491
Rents and royalties on Outer Continental Shelf lands	-293	26	-493	-318	-296	-227							-1,600	-2,406
Other	-1	-3	-3	-3	-1	-3							-14	(**)
Totals this year:														
Total outlays	84,968	84,548	82,849	83,201	77,950	79,700							493,216	.....
(On-budget)	70,352	69,391	71,579	68,146	61,963	63,660							405,092	.....
(Off-budget)	14,616	15,157	11,270	15,055	15,987	16,040							88,124	.....
Total—surplus (+) or deficit (-)¹	-27,087	-33,386	-14,656	-6,492	-24,580	-30,142							-136,343	.....
(On-budget)	-26,556	-31,781	-18,695	-10,682	-23,546	-31,457							-142,717	.....
(Off-budget)	-531	-1,605	+4,039	+4,190	-1,034	+1,315							+6,374	.....
Totals—outlays prior year	80,260	80,390	76,971	78,446	75,101	79,115							.....	470,284
(On-budget)	66,198	66,196	62,886	63,367	59,856	63,713							.....	382,216
(Off-budget)	14,062	14,194	14,085	15,079	15,245	15,402							.....	88,067
Total—surplus (+) or deficit (-) prior year	-28,009	-28,896	-14,568	-7,993	-21,053	-29,502							.....	-130,021
(On-budget)	-27,250	-28,006	-14,332	-9,367	-21,785	-29,352							.....	-130,092
(Off-budget)	-759	-891	-235	+1,375	+733	-152							.....	+71

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

.....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (In millions) as of March 31, 1986

Classification	Current 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	
Trust receipts, outlays, and investments held:									
Airport and airway	\$185	\$215	-\$30	\$1,309	\$958	\$352	\$7,410	\$7,755	\$7,752
Black lung disability	32	31	(**)	243	262	-19	.....	.....	.....
FDIC .....	.....	-3	3	.....	-120	120	16,130	16,263	16,242
Federal disability insurance	1,559	1,628	-69	8,505	8,204	300	5,704	6,175	6,081
Federal employees life and health .....	.....	-620	620	.....	-1,099	1,099	7,819	8,303	8,923
Federal employees retirement	369	1,611	-1,242	2,404	2,115	289	130,016	145,008	143,762
Federal hospital insurance	4,586	3,352	1,234	23,872	22,448	1,424	21,176	32,280	32,895
Federal old-age and survivors insurance	15,802	14,411	1,391	87,729	79,919	7,810	30,968	27,391	28,715
Federal supplementary medical insurance .....	.....	-12	12	0	-195	195	10,736	10,715	10,729
Revenue sharing .....	.....	(**)	(**)	4,185	2,251	1,934	.....	.....	.....
Highways	674	837	-162	5,962	5,759	203	11,942	12,743	12,529
Military advances .....	.....	309	-309	.....	257	-257	.....	.....	.....
Railroad retirement	288	419	-131	1,931	2,641	-709	4,232	5,191	5,251
Military retirement .....	.....	-23	23	.....	-9,053	9,053	11,635	20,669	20,690
Unemployment	190	2,264	-2,074	7,671	9,195	-1,524	17,009	17,610	15,952
Veterans life insurance .....	.....	64	-64	.....	-180	180	10,642	10,899	10,831
All other trust	38	105	-67	205	426	-222	1,573	1,548	1,482
Trust fund receipts and outlays on the basis of Tables 4 and 5 and investments held from Table 6-D	23,724	24,588	-864	144,017	123,790	20,227	286,991	322,551	321,831
Interfund receipts offset against trust fund outlays	5,127	5,127	.....	51,307	51,307	.....		
Total trust fund receipts and outlays ...	28,851	29,715	-864	195,324	175,097	20,227			
Federal fund receipts and outlays on the basis of Tables 4 and 5	25,834	55,112	-29,278	217,041	373,611	-156,570			
Interfund receipts offset against Federal fund outlays	442	442	.....	756	756	.....		
Total Federal fund receipts and outlays .	26,276	55,554	-29,278	217,797	374,367	-156,570			
Total Interfund receipts and outlays	-5,569	-5,569	.....	-56,248	-56,248	.....		
Total receipts and outlays¹	49,557	79,700	-30,142	356,873	493,216	-136,343			

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

.....No transactions.

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

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 receipt 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. Included in total interfund receipts and outlays are \$4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, March 1986 and Other Periods (In millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS¹			
Individual income taxes	\$12,572	\$163,280	\$156,122
Corporation income taxes	8,113	26,414	26,538
Social insurance taxes and contributions:			
Employment taxes and contributions	22,229	120,131	111,135
Unemployment insurance	190	7,671	8,524
Other retirement contributions	366	2,389	2,349
Excise taxes	2,531	17,190	17,892
Estate and gift taxes	533	3,258	3,153
Customs	1,036	6,223	5,985
Miscellaneous	1,989	10,316	8,566
Total	49,557	356,873	340,263
OUTLAYS¹			
National defense	24,002	134,201	122,135
International affairs	1,676	6,809	8,770
General science, space, and technology	549	4,657	4,378
Energy	967	2,053	3,395
Natural resources and environment	838	6,451	6,164
Agriculture	1,207	17,592	14,188
Commerce and housing credit	-319	-469	560
Transportation	1,963	13,280	11,858
Community and regional development	615	3,889	4,088
Education, training, employment and social services	2,377	15,185	14,525
Health	2,385	17,144	16,360
Medicare	5,548	34,196	32,296
Income security	10,409	62,264	67,760
Social security	16,463	96,524	91,975
Veterans benefits and services	1,080	13,335	13,282
Administration of justice	511	3,295	3,062
General government	1,165	3,772	2,435
General purpose fiscal assistance	61	3,387	3,543
Interest	10,668	70,745	64,373
Undistributed offsetting receipts	-2,464	-15,096	-14,866
Total	79,700	493,216	470,284

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

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 fund 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 by Government disbursing officers, and cash payments made. Certain in-

tragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

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, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). 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 from GPO, Washington, D.C. 20402, on a subscription basis only). *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). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

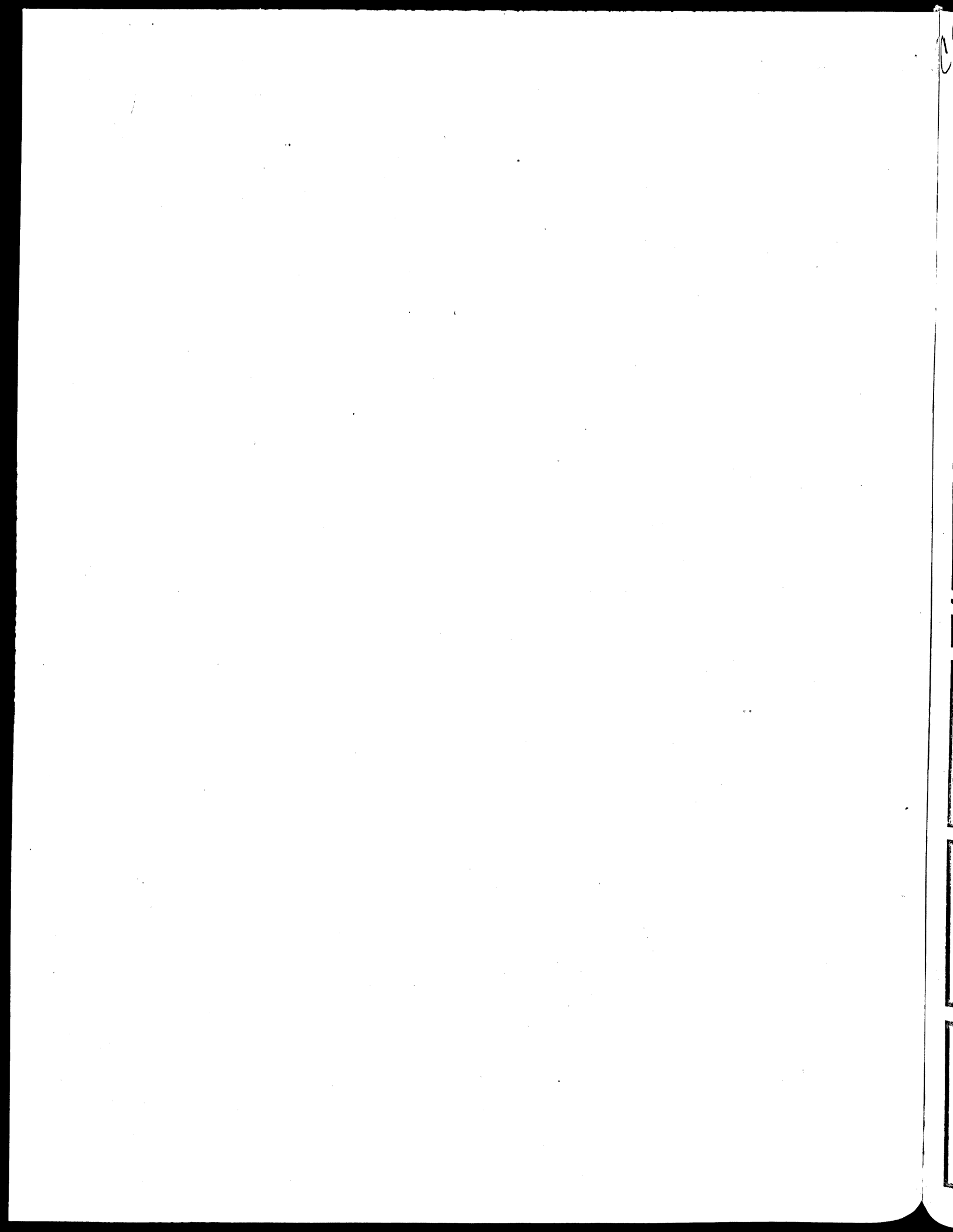
- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

- The Budget of the United States Government, FY 19__*
- Appendix, The Budget of the United States Government, FY 19__*
- The United States Budget in Brief, FY 19__*
- Special Analyses*
- Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

**The scheduled release date of the April 1986
Statement will be 2:00 p.m. EDT, May 21, 1986.**

**For sale by the Superintendent of Documents, U.S. Government Printing
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\$27 per year (domestic), \$33.75 per year (foreign).
No single copies are sold.**





3 0 0 1 For Fiscal Year 1986,
Through April 30, 1986,
and Other Periods

Monthly Treasury Statement of Receipts and Outlays of the United States Government

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DEPARTMENT OF THE TREASURY

Department of the Treasury
Financial Management Service

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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th 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; outlays

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 *U.S. Government Annual Report* 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 1985 and 1986, by Month (In millions)

Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1985			
October	\$52,251	\$80,260	\$28,009
November	51,494	180,390	28,896
December	62,404	178,971	14,568
January	70,454	178,448	7,993
February	154,049	175,101	121,053
March	149,813	179,115	129,502
April	194,599	183,214	¹ - 11,385
May	39,794	81,791	41,997
June	72,151	73,520	1,369
July	² 57,970	² 79,503	21,532
August	55,776	83,373	27,597
September	73,808	74,572	764
Year-to-Date³	733,996	945,927	211,931
FY 1986			
October	57,881	84,968	27,087
November	51,163	84,548	33,386
December	68,193	82,849	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
April	91,438	81,510	- 9,928
Year-to-date³	448,311	574,728	126,414

¹Includes an adjustment to prior reporting.

²Does not include a prior period adjustment of \$326 million. However, the current fiscal year to date figure does include the adjustment.

³In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

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

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, April 1986 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987) ¹
Total on-budget and off-budget results:²					
Total Receipts	\$91,438	\$448,311	\$777,139	\$434,862	\$850,372
On-budget Receipts	69,130	331,505	579,201	327,720	636,097
Off-budget Receipts	22,308	116,806	197,938	107,142	214,275
Total Outlays	81,510	574,726	979,928	553,497	994,002
On-budget Outlays	67,276	472,368	795,185	451,132	795,386
Off-budget Outlays	14,234	102,358	184,743	102,365	198,617
Total surplus (+) or Deficit (-)	+9,928	-126,414	-202,789	-118,635	-143,630
On-budget Surplus (+) or Deficit (-)	+1,854	-140,863	-215,984	-123,412	-159,288
Off-budget Surplus (+) or Deficit (-)	+8,074	+14,449	+13,195	+4,777	+15,658
Total On-budget and Off-budget Financing	-9,928	126,414	202,789	118,635	143,630
Means of financing:					
By Borrowing from the public	14,213	141,839	204,151	123,026	141,680
By Reduction of Cash and Monetary assets, increase (-)	-22,542	-20,710	-2,940	-11,772	.....
By Other means	-1,599	5,286	1,578	7,381	1,950

¹Based on the FY 1987 budget released by the Office of Management and Budget on February 5, 1986.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

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

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

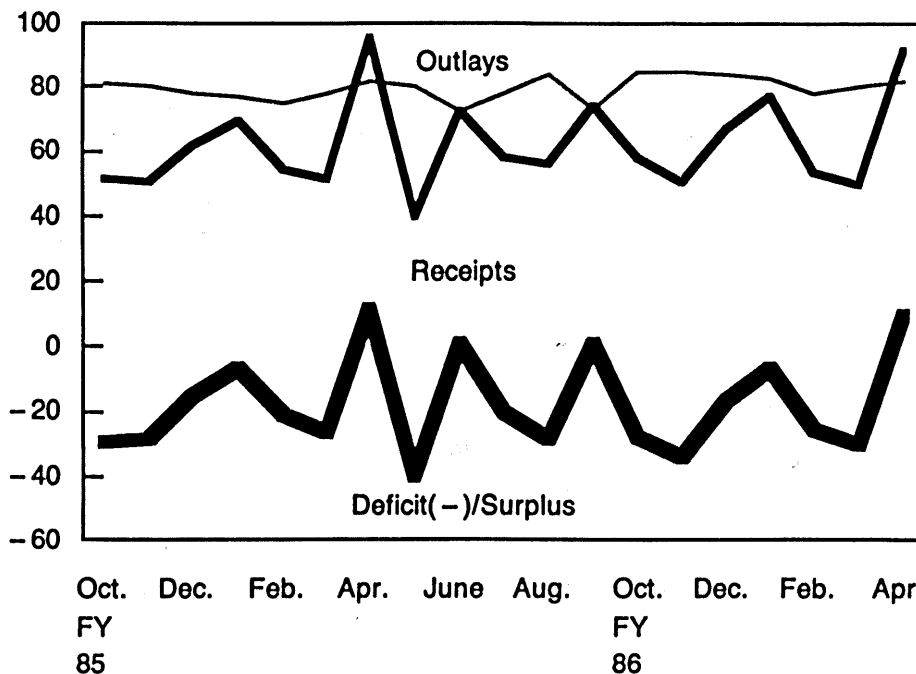


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

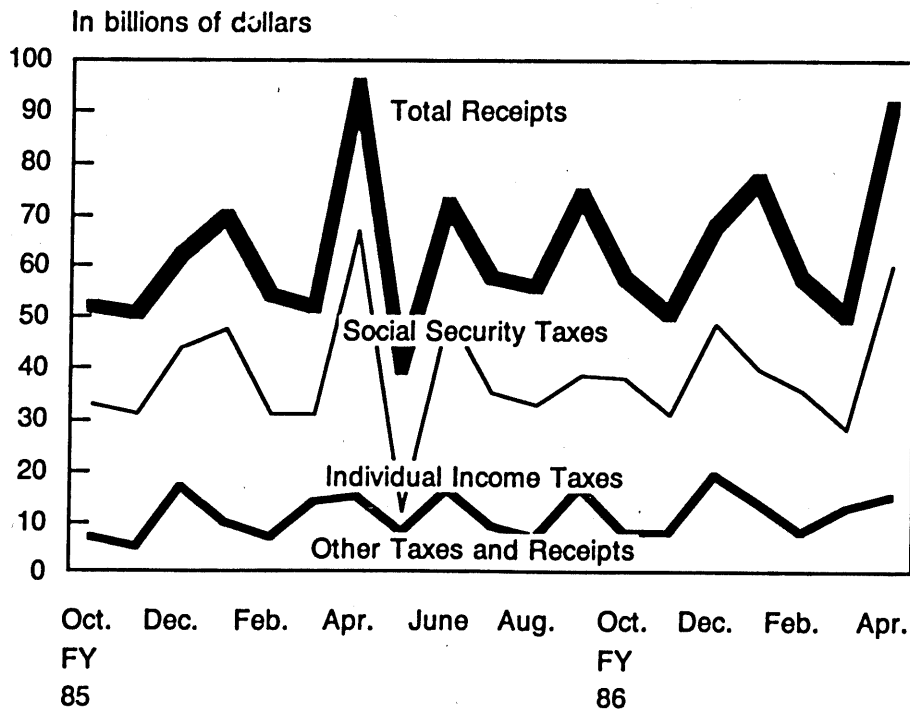


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

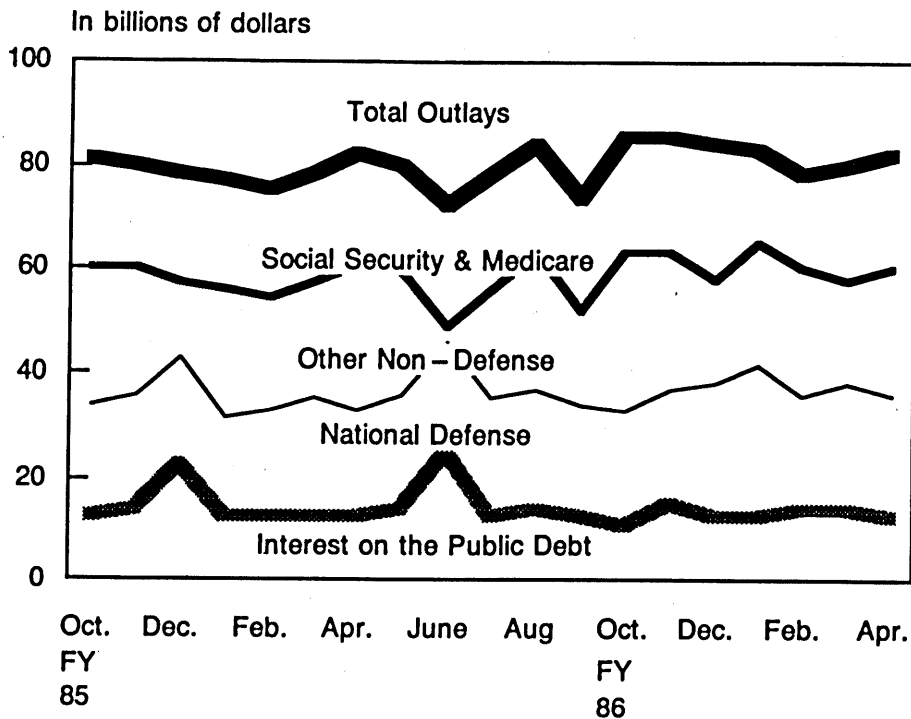


Table 3. Summary of Receipts and Outlays of the U.S. Government, April 1986 and Other Periods (In millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Receipts²				
Individual income taxes	\$45,120	\$208,400	\$208,598	\$353,738
Corporation income taxes	8,716	35,131	35,393	70,865
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	22,308	116,806	107,142	197,938
Employment taxes and contributions (on-budget)	6,083	31,716	27,697	54,176
Unemployment insurance	2,999	10,670	11,586	23,581
Other retirement contributions	366	2,755	2,739	4,743
Excise taxes	2,512	19,702	20,668	34,628
Estate and gift taxes	680	3,938	3,756	6,073
Customs duties	1,087	7,310	6,924	12,404
Miscellaneous receipts	1,568	11,883	10,357	18,993
Total	91,438	448,311	434,862	777,139
(On-budget)	69,130	331,505	327,720	579,201
(Off-budget)	22,308	116,806	107,142	197,938
Outlays²				
Legislative Branch	118	958	900	1,946
The Judiciary	129	660	585	1,062
Executive Office of the President	7	64	65	111
Funds Appropriated to the President	652	6,020	7,557	12,467
Department of Agriculture	5,763	35,888	33,959	54,194
Department of Commerce	269	1,252	1,186	2,001
Department of Defense—Military	22,234	152,510	138,005	258,425
Department of Defense—Civil	1,685	11,924	10,270	20,587
Department of Education	1,435	10,864	10,465	17,840
Department of Energy	865	6,608	7,110	10,076
Department of Health and Human Services, except Social Security	13,438	84,855	75,536	140,894
Department of Health and Human Services, Social Security	14,521	106,184	105,872	192,004
Department of Housing and Urban Development	1,548	9,465	20,865	15,154
Department of the Interior	320	2,582	2,712	4,864
Department of Justice	314	2,199	2,063	3,847
Department of Labor	2,273	14,057	14,126	23,124
Department of State	292	1,765	1,621	2,915
Department of Transportation	2,211	15,176	13,406	26,350
Department of the Treasury:				
General revenue sharing	1,129	3,380	3,449	4,433
Interest on the public debt	13,488	105,310	100,547	196,100
Other	-1,362	-6,585	-9,697	-15,784
Environmental Protection Agency	374	2,873	2,604	4,632
General Services Administration	-319	-64	-375	40
National Aeronautics and Space Administration	632	4,511	4,390	7,341
Office of Personnel Management	2,046	13,603	13,683	24,069
Small Business Administration	2	152	332	935
Veterans Administration	2,332	15,623	15,551	26,538
Other independent agencies	763	6,007	6,958	10,912
Allowances, undistributed				
Undistributed offsetting receipts:				
Other interest	-1,067	-1,067		-300
Employer share, employee retirement (on-budget)	-2,058	-14,199	-13,199	-26,283
Employers share, employee retirement (off-budget)	-244	-1,599	-1,398	-2,843
Interest received by on-budget trust funds	-152	-10,340	-10,520	-26,654
Interest received by off-budget trust funds	-43	-2,227	-2,109	-4,418
Rents and royalties on the Outer Continental Shelf lands	-2,085	-3,685	-3,023	-5,450
Sale of major physical assets				-1,200
Total	81,510	574,726	³553,497	979,928
(On-budget)	67,276	472,368	451,132	795,185
(Off-budget)	14,234	102,358	102,365	184,743
Surplus (+) or deficit (-)²	+9,928	-126,414	-118,635	-202,789
(On-budget)	+1,854	-140,863	-123,412	-215,984
(Off-budget)	+8,074	+14,449	+4,777	+13,195

¹Based on the FY 1987 Budget released by OMB on February 5, 1986.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

³Includes an adjustment to prior reporting.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, April 1986 and Other Periods (In 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
Individual income taxes:									
Withheld	\$21,905			\$181,830			\$173,472		
Presidential Election Campaign Fund	10			21			18		
Other	142,555			68,905			67,849		
Total—Individual income taxes	64,470	\$19,350	\$45,120	250,755	\$42,355	\$208,400	241,339	\$32,741	\$208,598
Corporation income taxes	11,192	2,476	8,716	46,289	11,158	35,131	46,160	10,767	35,393
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	114,274		14,274	89,867		89,867	81,569		81,569
Self-Employment Contributions Act taxes	4,792		4,792	6,396		6,396	5,773		5,773
Deposits by States	1,246		1,246	10,153		10,153	10,394		10,394
Total—FOASI trust fund (off-budget)²	20,312		20,312	106,415		106,415	97,736		97,736
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,383		1,383	8,648		8,648	7,928		7,928
Self-Employment Contributions Act taxes	464		464	625		625	569		569
Deposits by States	150		150	1,118		1,118	909		909
Total—FDI trust fund (off-budget)²	1,996		1,996	10,391		10,391	9,406		9,406
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	14,039		4,039	24,827		24,827	21,601		21,601
Self-Employment Contributions Act taxes	11,254		1,254	1,654		1,654	1,437		1,437
Deposits by States	434		434	3,118		3,118	2,440		2,440
Total—FHI trust fund	5,727		5,727	29,599		29,599	25,479		25,479
Railroad retirement accounts:									
Rail industry pension fund	241	3	238	1,121	6	1,116	1,216	14	1,202
Railroad social security equivalent benefit	118		118	1,002		1,002	1,018		1,016
Total—Employment taxes and contributions	28,394	3	28,391	148,528	6	148,523	134,853	14	134,840
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	2,333		2,333	7,863		7,863	7,969		7,969
Federal Unemployment Tax Act taxes	731	116	615	2,821	181	2,640	3,635	181	3,454
Railroad Unemployment Ins. Act contributions	50		50	167		167	162		162
Total—Unemployment trust fund	3,115	116	2,999	10,851	181	10,670	11,767	181	11,586
Federal employees retirement contributions:									
Civil service retirement and disability fund	354		354	2,674		2,674	2,663		2,663
Foreign service retirement and disability fund	3		3	24		24	23		23
Other	(**)		(**)	1		1	1		1
Total—Federal employees retirement contributions	357		357	2,699		2,699	2,688		2,688
Other retirement contributions:									
Civil service retirement and disability fund	9		9	56		56	52		52
Total—Social insurance taxes and contributions	31,875	118	31,756	162,135	187	161,948	149,359	194	149,165
Excise taxes:									
Miscellaneous excise taxes ³	1,330	44	1,286	11,357	394	10,962	11,507	238	11,268
Airport and airway trust fund	232	(**)	232	1,548	7	1,541	1,608	4	1,604
Highway trust fund	1,128	182	946	7,087	180	6,907	7,664	179	7,485
Black lung disability trust fund	48		48	291		291	311		311
Total—Excise taxes	2,738	227	2,512	20,283	581	19,702	21,089	421	20,668
Estate and gift taxes	726	46	680	4,073	134	3,938	3,843	87	3,756
Customs duties	1,132	45	1,087	7,607	298	7,310	7,154	230	6,924
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,381		1,381	10,906		10,906	9,480		9,480
All other	187	(**)	187	981	3	977	883	6	877
Total—Miscellaneous receipts	1,568	(**)	1,568	11,887	3	11,883	10,363	6	10,357
Total—Receipts¹	113,701	22,262	91,438	503,029	54,717	448,311	479,308	44,446	434,862
Total—On budget	91,392	22,262	69,130	386,222	54,717	331,505	372,166	44,446	327,720
Total—Off-budget	22,308		22,308	116,806		116,806	107,142		107,142

¹In accordance with the provisions of the Social Security Act as amended "Individual Income Taxes Withheld" has been decreased and "Federal Contribution Act Taxes" correspondingly increased by \$1,349 million to correct estimates for the quarter ending June 30, 1985. "Individual Income Taxes-other" has been decreased and "Self Employment Contribution Act Taxes" correspondingly increased by \$78 million to correct estimates for calendar year 1983 and prior.

²In accordance with the Balance Budget and Emergency Deficit Control act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

³Includes amounts received for windfall profit tax pursuant to P.L. 96-223.

... No transactions

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, April 1986 and Other Periods (In 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
Legislative Branch:									
Senate	\$24	\$1	\$23	\$163	\$4	\$159	\$154	\$4	\$150
House of Representatives	41	1	40	287	6	281	287	5	262
Joint Items	9		9	68		68	62		62
Congressional Budget Office	1		1	9		9	9		9
Architect of the Capitol	8		8	56		56	63		63
Library of Congress	18		18	141		141	141		141
Government Printing Office:									
Revolving fund (net)	-11		-11	5		5	-18		-18
General fund appropriations	9		9	60		60	52		52
General Accounting Office	18		18	164		164	162		162
United States Tax Court	3		3	14		14	11		11
Other Legislative Branch agencies	1		1	9		9	12		12
Proprietary receipts from the public		(**)	(**)		3	-3		3	-3
Intrabudgetary transactions	(**)		(**)	-6		-6	-3		-3
Total—Legislative Branch	120	2	118	971	13	958	912	12	900
The Judiciary:									
Supreme Court of the United States	1		1	9		9	8		8
Courts of appeals, district courts, and other judicial services	122		122	619		619	547		547
Other	6		6	33		33	30		30
Total—The Judiciary	129		129	660		660	585		585
Executive Office of the President:									
Compensation of the President and the White House Office									
Office of Management and Budget	2		2	14		14	14		14
Other	2		2	22		22	25		25
Other	3		3	29		29	26		26
Total—Executive Office of the President	7		7	64		64	65		65
Funds Appropriated to the President:									
Disaster relief	46		46	250		250	128		128
International security assistance:									
Guarantee reserve fund	40	60	-20	547	495	52	363	143	219
Foreign military sales credit	289		289	1,556		1,556	1,390		1,390
FFB Direct Loans ¹	129	25	105	999	401	598	910	367	543
Economic support fund	264		264	2,683		2,683	2,916		2,916
Military assistance	461		461	697		697	700		700
Peacekeeping operations	3		3	27		27	25		25
Other	4		4	25		25	20		20
Proprietary receipts from the public		3	-3		92	-92		119	-119
Total—International security assistance	1,190	87	1,103	6,533	988	5,545	6,325	630	5,695
International development assistance:									
Multilateral assistance:									
Contributions to International financial institutions:									
International Development Association	267		267	457		457	446		446
Inter-American Development Bank	48		48	198		198	211		211
Other	48		48	205		205	170		170
International organizations and programs	(**)		(**)	72		72	145		145
Total—Multilateral assistance	363		363	933		933	972		972
Agency for International Development:									
Functional development assistance program	192	(**)	192	831	2	829	734	3	732
Operating expenses, Agency for International Development	29		29	231		231	224		224
Payment to Foreign Service retirement and disability fund	43		43	43		43	41		41
Other	3	4	-1	167	17	149	143	19	124
Proprietary receipts from the public		68	-68		448	-448		395	-395
Total—Agency for International Development	267	72	195	1,271	467	804	1,142	417	724
Trade and development program	1		1	8		8	6		6
Peace Corps	12		12	78		78	67	(**)	67
Overseas Private Investment Corporation:									
Public Enterprise Funds	-8	8	-16	-5	52	-57	-14	44	-58
FFB Loan Asset Purchases ¹					3	-3		3	-3
Inter-American Foundation	2	(**)	2	15	8	8	14	11	3
African Development Foundation	(**)		(**)	2		2	1		1
Total—International development assistance	638	80	558	2,302	529	1,773	2,188	475	1,713

Table continued on next page.

Table 5. Outlays of the U.S. Government, April 1986 and Other Periods (In millions)—Continued

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
Funds Appropriated to the President:—Continued									
International monetary programs	-\$355	.....	-355	-\$1,105	.....	-\$1,105	\$112	.....	\$112
Military sales programs:									
Foreign military sales trust fund	883	.....	883	5,610	.....	5,610	5,714	.....	5,714
Other	14	\$84	-70	90	\$178	-88	10	\$76	-66
Proprietary receipts from the public .....	.....	1,518	-1,518	.....	5,987	-5,987	.....	5,739	-5,739
Other	4	.....	4	21	.....	21	(**)	.....	(**)
Total—Funds Appropriated to the President	2,422	1,769	652	13,702	7,682	6,020	14,477	6,920	7,557
Department of Agriculture:									
Departmental administration	15	.....	15	58	.....	58	45	.....	45
Agricultural Research Service	40	.....	40	297	.....	297	283	.....	283
Cooperative State Research Service	24	.....	24	154	.....	154	143	.....	143
Extension Service	26	.....	26	200	.....	200	197	.....	197
Statistical Reporting Service	4	.....	4	34	.....	34	32	.....	32
Economic Research Service	3	.....	3	26	.....	26	25	.....	25
Foreign Agricultural Service	6	.....	6	51	.....	51	47	.....	47
Foreign Assistance Programs	79	.....	79	383	.....	383	693	.....	693
Agricultural Stabilization and Conservation Service	-20	.....	-20	14	.....	14	139	.....	139
Federal Crop Insurance Corporation	26	6	20	475	117	359	457	125	332
Commodity Credit Corporation:									
Price Support and Related Programs	2,608	770	1,837	22,254	3,232	19,021	18,351	3,880	14,471
National Wool Act Program	100	.....	100	101	.....	101	96	.....	96
Rural Electrification Administration: ¹									
FFB Direct Loans and Asset Purchases	102	101	1	1,278	1,525	-246	1,404	908	496
Other	248	251	-3	1,204	1,184	20	1,085	1,028	57
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund .....	.....	.....	.....	(**)	(**)	(**)	(**)	(**)	(**)
Rural housing insurance fund	432	291	141	3,214	2,252	962	5,470	4,606	864
Agricultural credit insurance fund	1,584	435	1,148	4,874	3,345	1,529	7,325	5,898	1,426
Rural development insurance fund	209	147	62	1,435	1,059	375	2,018	1,464	554
Rural water and waste disposal grants	11	.....	11	106	.....	106	86	.....	86
Salaries and expenses	26	.....	26	204	.....	204	183	.....	183
FFB Loan Asset Purchases ¹	365	.....	365	940	1,280	-340	6,860	5,730	1,130
Other	5	(**)	5	25	2	23	18	1	17
Total—Farmers Home Administration	2,630	873	1,758	10,797	7,938	2,859	21,961	17,700	4,261
Soil Conservation Service:									
Conservation operations	28	.....	28	205	.....	205	213	.....	213
Watershed and flood prevention operations	23	.....	23	147	.....	147	125	.....	125
Other	5	.....	5	39	.....	39	40	.....	40
Animal and Plant Health Inspection Service	30	.....	30	160	.....	160	161	.....	161
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	9	.....	9	266	.....	266	320	.....	320
Other	24	6	18	113	25	89	105	18	87
Food Safety and Inspection Service	26	.....	26	206	.....	206	204	.....	204
Food and Nutrition Service:									
Food stamp program	986	.....	986	6,806	.....	6,806	6,914	.....	6,914
Nutrition assistance for Puerto Rico	68	.....	68	476	.....	476	473	.....	473
Child nutrition programs	416	.....	416	2,504	.....	2,504	2,386	.....	2,386
Women, infants and children programs	137	.....	137	938	.....	938	900	.....	900
Other	35	.....	35	169	.....	169	152	.....	152
Total—Food and Nutrition Service	1,642	.....	1,642	10,893	.....	10,893	10,826	.....	10,826
Forest Service:									
Forest research	9	.....	9	65	.....	65	64	.....	64
National Forests system	82	.....	82	775	.....	775	610	.....	610
Construction	17	.....	17	157	.....	157	172	.....	172
Forest Service permanent appropriations	9	.....	9	243	.....	243	256	.....	256
Cooperative work	12	.....	12	-67	.....	-67	65	.....	65
Other	9	.....	9	57	.....	57	81	.....	81
Total—Forest Service	137	.....	137	1,231	.....	1,231	1,249	.....	1,249
Other	14	2	12	95	19	76	65	3	62
Proprietary receipts from the public .....	.....	55	-55	.....	756	-756	.....	644	-644
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Total—Department of Agriculture	7,827	2,064	5,763	50,683	14,795	35,888	58,264	24,305	33,959

Table continued on next page.

Table 5. Outlays of the U.S. Government, April 1986 and Other Periods (In millions)—Continued

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
Department of Commerce:									
General administration	\$25	\$9	\$16	\$212	\$50	\$162	\$246	\$47	\$199
Bureau of the Census	25	.....	25	120	.....	120	101	.....	101
Economic and Statistical Analysis	5	.....	5	37	.....	37	44	.....	44
Economic Development Assistance	7	.....	7	33	.....	33	(**)	.....	(**)
Promotion of Industry and Commerce	20	.....	20	147	.....	147	147	.....	147
Science and technology:									
National Oceanic and Atmospheric Administration	185	1	184	739	9	730	595	8	586
Patent and Trademark Office	7	.....	7	48	.....	48	57	.....	57
National Bureau of Standards	7	.....	7	68	.....	68	63	.....	63
National Telecommunications and Information Administration	3	.....	3	16	.....	16	21	.....	21
Total—Science and technology	201	1	200	870	9	861	736	8	728
Proprietary receipts from the public .....	.....	3	-3	.....	34	-34	.....	31	-31
Intrabudgetary transactions .....	(**)	.....	(**)	-74	.....	-74	-3	.....	-3
Total—Department of Commerce	282	13	269	1,346	93	1,252	1,272	86	1,186
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,270	.....	2,270	15,789	.....	15,789	14,602	.....	14,602
Department of the Navy	1,989	.....	1,989	13,708	.....	13,708	12,729	.....	12,729
Department of the Air Force	1,689	.....	1,689	11,752	.....	11,752	11,036	.....	11,036
Total—Military personnel	5,949	.....	5,949	41,249	.....	41,249	38,366	.....	38,366
Operation and maintenance:									
Department of the Army	1,734	.....	1,734	11,679	.....	11,679	10,630	.....	10,630
Department of the Navy	1,690	.....	1,690	13,761	.....	13,761	14,183	.....	14,183
Department of the Air Force	1,695	.....	1,695	12,146	.....	12,146	10,879	.....	10,879
Defense agencies	623	.....	623	4,505	.....	4,505	4,179	.....	4,179
Total—Operation and maintenance	5,743	.....	5,743	42,090	.....	42,090	39,872	.....	39,872
Procurement:									
Department of the Army	1,180	.....	1,180	8,697	.....	8,697	7,907	.....	7,907
Department of the Navy	2,432	.....	2,432	15,644	.....	15,644	14,295	.....	14,295
Department of the Air Force	2,669	.....	2,669	18,392	.....	18,392	15,687	.....	15,687
Defense agencies	76	.....	76	575	.....	575	594	.....	594
Total—Procurement	6,358	.....	6,358	43,308	.....	43,308	38,483	.....	38,483
Research, development, test, and evaluation:									
Department of the Army	364	.....	364	2,288	.....	2,288	2,289	.....	2,289
Department of the Navy	868	.....	868	5,300	.....	5,300	4,460	.....	4,460
Department of the Air Force	1,110	.....	1,110	8,048	.....	8,048	6,782	.....	6,782
Defense agencies	541	.....	541	2,661	.....	2,661	1,936	.....	1,936
Total—Research, development, test, and evaluation ..	2,884	.....	2,884	18,297	.....	18,297	15,467	.....	15,467
Military construction:									
Department of the Army	112	.....	112	841	.....	841	611	.....	611
Department of the Navy	108	.....	108	757	.....	757	726	.....	726
Department of the Air Force	123	.....	123	919	.....	919	806	.....	806
Defense agencies	30	.....	30	240	.....	240	201	.....	201
Total—Military construction	373	.....	373	2,756	.....	2,756	2,344	.....	2,344
Family housing	236	.....	236	1,608	(**)	1,608	1,444	.....	1,444
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	1	(**)	1	1	(**)
Intragovernmental funds:									
Department of the Army	7	.....	7	572	.....	572	204	.....	204
Department of the Navy:									
FFB Direct Loans ¹	46	.....	46	391	68	323	821	55	766
Other	278	.....	278	666	.....	666	-107	.....	-107
Department of the Air Force	130	.....	130	403	.....	403	566	.....	566
Defense agencies	268	.....	268	1,178	.....	1,178	743	.....	743
Other	35	30	5	204	175	28	162	161	1
Proprietary receipts from the public .....	.....	26	-26	.....	280	-280	.....	349	-349
Intrabudgetary transactions	-18	.....	-18	309	.....	309	205	.....	205
Total—Department of Defense—Military	22,291	58	22,234	153,034	524	152,510	138,571	566	138,005

Table continued on next page.

Table 5. Outlays of the U.S. Government, April 1986 and Other Periods (In millions)—Continued

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
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$10	.....	\$10	\$74	.....	\$74	\$74	.....	\$74
Construction, general	67	.....	67	498	.....	498	584	.....	584
Operation and maintenance, general	99	.....	99	693	.....	693	680	.....	680
Flood control	28	.....	28	234	.....	234	217	.....	217
Other	9	.....	9	155	.....	155	172	.....	172
Proprietary receipts from the public .....	.....	\$3	-3	.....	\$18	-18	.....	\$36	-36
Total—Corps of Engineers	214	3	210	1,653	18	1,635	1,727	36	1,691
Military retirement fund:									
Payments to military retirement fund .....	.....	.....	.....	10,500	.....	10,500	9,500	.....	9,500
Military retirement fund	1,468	.....	1,468	10,245	.....	10,245	8,559	.....	8,559
Intrabudgetary transactions .....	.....	.....	.....	-10,500	.....	-10,500	-9,500	.....	-9,500
Other	8	(**)	8	48	(**)	48	24	(**)	23
Proprietary receipts from the public .....	.....	(**)	(**)	.....	4	-4	.....	4	-4
Total—Department of Defense—Civil	1,689	4	1,685	11,946	22	11,924	10,310	40	10,270
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	-26	.....	-26	2,177	.....	2,177	2,473	.....	2,473
Impact aid	24	.....	24	424	.....	424	457	.....	457
Special programs	-411	.....	-411	-32	.....	-32	535	.....	535
Indian education	-3	.....	-3	28	.....	28	52	.....	52
Total—Office of Elementary and Secondary Education	-416	.....	-416	2,596	.....	2,596	3,517	.....	3,517
Office of Bilingual Education and Minority Languages Affairs									
Affairs	14	.....	14	62	.....	62	112	.....	112
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	247	.....	247	1,113	.....	1,113	660	.....	660
Rehabilitation services and handicapped research	254	.....	254	821	.....	821	514	.....	514
Payments of institutions for the handicapped	31	.....	31	72	.....	72	56	.....	56
Office of Vocational and Adult Education	123	.....	123	580	.....	580	395	.....	395
Office of Postsecondary Education:									
College housing loans	2	30	-29	38	108	-70	61	205	-145
Student financial assistance	1,397	.....	1,397	3,743	.....	3,743	2,622	.....	2,622
Guaranteed student loans	194	.....	194	1,813	.....	1,813	2,101	.....	2,101
Higher education	-278	.....	-278	-44	.....	-44	277	.....	277
Howard University .....	(**)	.....	(**)	66	.....	66	125	.....	125
Higher education facilities loans and insurance	-2	.....	-2	10	.....	10	17	.....	17
Total—Office of Postsecondary Education	1,313	30	1,283	5,627	108	5,519	5,203	205	4,998
Office of Educational Research and Improvement									
Departmental management	-115	.....	-115	-40	.....	-40	63	.....	63
Proprietary receipts from the public	20	.....	20	162	.....	162	161	.....	161
.....	5	.....	-5	.....	21	-21	.....	10	-10
Total—Department of Education	1,471	36	1,435	10,992	129	10,864	10,680	216	10,465
Department of Energy:									
Atomic energy defense activities									
Energy programs:	597	.....	597	4,361	.....	4,361	4,061	.....	4,061
General science and research activities	57	.....	57	401	.....	401	391	.....	391
Energy supply, R and D activities	174	.....	174	1,249	.....	1,249	1,248	.....	1,248
Uranium supply and enrichment activities	91	.....	91	667	.....	667	964	.....	964
Fossil energy research and development	32	.....	32	202	.....	202	197	.....	197
Naval petroleum and oil shale reserves	13	.....	13	92	.....	92	81	.....	81
Energy conservation	41	.....	41	277	.....	277	253	.....	253
Strategic petroleum reserve ¹	26	.....	26	420	.....	420	1,110	.....	1,110
Alternative fuels productions:									
FFB direct loans ¹ .....	.....	.....	.....	.....	.....	.....	167	.....	167
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	35	.....	35	223	.....	223	159	.....	159
Other	33	.....	33	188	.....	188	168	.....	168
Total—Energy programs	502	.....	502	3,720	.....	3,720	4,739	.....	4,739
Power Marketing Administration									
Departmental administration	90	125	-35	723	696	27	727	928	-201
Proprietary receipts from the public	33	.....	33	214	.....	214	182	.....	182
Intrabudgetary transactions .....	.....	229	-229	.....	1,678	-1,678	.....	1,672	-1,672
.....	-3	.....	-3	-36	.....	-36	(**)	.....	(**)
Total—Department of Energy	1,219	354	885	8,982	2,374	6,608	9,710	2,600	7,110

Table continued on next page.

Table 5. Outlays of the U.S. Government, April 1986 and Other Periods (In millions)—Continued

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
Department of Health and Human Services Except Social Security:									
Public Health Service:									
Food and Drug Administration	\$35	(**)	\$35	\$259	\$2	\$257	\$239	\$2	\$238
Health Resources and Services Administration:									
Public enterprise funds	-2	.....	-2	12	.....	12	12	.....	12
Health resources and services	132	.....	132	846	.....	846	834	.....	834
Indian health and facilities	68	.....	68	503	.....	503	507	.....	507
FFB Loan Asset Purchases .....	.....	.....	.....	.....	4	-4	.....	3	-3
Centers for Disease Control	42	.....	42	241	.....	241	216	.....	216
National Institutes of Health:									
Cancer research	118	.....	118	724	.....	724	658	.....	658
Heart, lung, and blood research	88	.....	88	504	.....	504	430	.....	430
Arthritis, diabetes, and digestive and kidney diseases	57	.....	57	322	.....	322	290	.....	290
Neurological and communicative disorders and stroke	42	.....	42	233	.....	233	205	.....	205
Allergy and infectious diseases	41	.....	41	223	.....	223	200	.....	200
General medical sciences	42	.....	42	266	.....	266	257	.....	257
Child health and human development	28	.....	28	186	.....	186	172	.....	172
Other research institutes	61	.....	61	363	.....	363	334	.....	334
Research resources	30	.....	30	173	.....	173	152	.....	152
Other	-25	.....	-25	15	.....	15	6	.....	6
Total—National Institutes of Health	482	.....	482	3,010	.....	3,010	2,704	.....	2,704
Alcohol, Drug Abuse, and Mental Health Administration	104	.....	104	589	.....	589	573	.....	573
Office of Assistant Secretary for Health	22	.....	22	112	.....	112	108	.....	108
Total—Public Health Service	884	(**)	883	5,574	6	5,568	5,193	5	5,189
Health Care Financing Administration:									
Grants to States for Medicaid	2,244	.....	2,244	14,288	.....	14,288	12,976	.....	12,976
Payments to health care trust funds	1,704	.....	1,704	10,768	.....	10,768	11,646	.....	11,646
Program management	2	.....	2	30	.....	30	22	.....	22
Federal hospital insurance trust fund:									
Benefit payments	4,184	.....	4,184	28,400	.....	28,400	28,160	.....	28,160
Administrative expenses and construction	22	.....	22	373	.....	373	480	.....	480
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	13	.....	13
Total—FHI trust fund	4,206	.....	4,206	28,773	.....	28,773	28,653	.....	28,653
Federal supplementary medical ins. trust fund:									
Benefit payments	1,976	.....	1,976	13,970	.....	13,970	12,070	.....	12,070
Administrative expenses and construction	128	.....	128	631	.....	631	551	.....	551
Total—FSMI trust fund	2,103	.....	2,103	14,601	.....	14,601	12,621	.....	12,621
Total—Health Care Financing Administration	10,259	.....	10,259	68,460	.....	68,460	65,918	.....	65,918
Social Security Administration:									
Payments to social security trust funds	1,882	.....	1,882	7,281	.....	7,281	2,784	.....	2,784
Special benefits for disabled coal miners	83	.....	83	588	.....	588	609	.....	609
Supplemental security income program	868	.....	868	5,923	.....	5,923	5,534	.....	5,534
Assistance payments program	866	.....	866	5,480	.....	5,480	5,108	.....	5,108
Child support enforcement	55	.....	55	404	.....	404	348	.....	348
Low income home energy assistance	149	.....	149	1,738	.....	1,738	1,714	.....	1,714
Refugee and entrant assistance	58	.....	58	240	.....	240	291	.....	291
Payments to States from receipts for child support .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—Social Security Administration	3,961	.....	3,961	21,653	.....	21,653	16,388	.....	16,388
Human Development Services:									
Social services block grant	267	.....	267	1,591	.....	1,591	1,632	.....	1,632
Human development services	191	.....	191	1,211	.....	1,211	1,094	.....	1,094
Family social services	78	.....	78	509	.....	509	418	.....	418
Work incentives	10	.....	10	62	.....	62	137	.....	137
Community services	28	.....	28	201	.....	201	230	.....	230
Other .....	(**)	.....	(**)	(**)	1	-1	1	.....	(**)
Total—Human Development Services	574	.....	574	3,574	1	3,573	3,509	1	3,508
Departmental management	-57	.....	-57	112	.....	112	144	.....	144
Proprietary receipts from the public .....	.....	\$479	-479	.....	3,363	-3,363	.....	3,235	-3,235
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-1,471	.....	-1,471	-10,702	.....	-10,702	-10,503	.....	-10,503
Payments for tax and other credits:									
Federal hospital insurance trust fund	-233	.....	-233	-66	.....	-66	-1,143	.....	-1,143
Other .....	.....	.....	.....	-380	.....	-380	-729	.....	-729
Total—Department of Health and Human Services, Except Social Security	13,917	479	13,438	88,225	3,370	84,855	78,777	3,241	75,536

Table continued on next page.

Table 5. Outlays of the U.S. Government, April 1986 and Other Periods (In 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
Department of Health and Human Services, Social Security¹:									
Federal old-age and survivors insurance trust fund:									
Benefit payments	\$14,562		\$14,562	\$100,406		\$100,406	\$95,530		\$95,530
Administrative expenses and construction	148		148	960		960	939		939
Payment to railroad retirement account									
Vocational Rehabilitation Services									
Interest expense on Interfund borrowings	28		28	542		542	980		980
Interest on normalized tax transfers				144		144	311		311
Total—FOASI trust fund	14,734		14,734	102,052		102,052	97,759		97,759
Federal disability insurance trust fund:									
Benefit payments	1,641		1,641	11,201		11,201	10,779		10,779
Administrative expenses and construction	54		54	361		361	338		338
Payment to railroad retirement account									
Vocational Rehabilitation Services									
Interest on normalized tax transfers				14		14	30		30
Total—FDI trust fund	1,694		1,694	11,578		11,578	11,147		11,147
Proprietary Receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intradepartmental Transactions ²	-1,908		-1,908	-7,443		-7,443	-3,034		-3,034
Total—Department of Health and Human Services, Social Security (off-budget)	14,521	(**)	14,521	106,184	(**)	106,184	105,873	(**)	105,872
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	268	\$430	-162	1,773	\$2,637	-864	1,657	\$2,088	-432
Housing for the elderly or handicapped fund	290	39	250	778	266	510	723	253	471
Other	2	5	-3	38	34	2	35	32	3
Rent supplement payments	3		3	27		27	48		48
Homeownership assistance	19		19	161		161	165		165
Rental housing assistance	57		57	362		362	378		378
Low-rent public housing	170		170	1,298		1,298	1,469		1,469
College housing grants							4		4
Lower income housing assistance	719		719	4,444		4,444	4,205		4,205
Other	9		9	26		26	-182		-182
Total—Housing Programs	1,537	475	1,062	8,900	2,937	5,964	8,501	2,373	6,128
Public and Indian Housing:									
Low-rent housing—loans and other expenses	64	10	54	679	65	614	12,052	329	11,724
Payments for operation of low-income housing projects	93		93	687		687	672		672
FFB Direct Loans ¹					35	-35		32	-32
Total—Public and Indian Housing	157	10	147	1,365	100	1,265	12,724	361	12,364
Government National Mortgage Association:									
Management and liquidating functions fund	19	15	4	236	368	-133	427	681	-253
Guarantees of mortgage-backed securities	6	21	-15	14	168	-154	16	142	-126
Participation sales fund	13		13	-32		-32	-57		-57
Total—Government National Mortgage Association	38	36	2	218	536	-318	386	822	-436
Community Planning and Development:									
Public enterprise fund	7	12	-5	62	75	-13	72	81	-9
FFB Direct Loans ¹	-10		-10	43	47	-3	52	5	47
Community Development Grants	261		261	2,019		2,019	2,273		2,273
Urban development grants	40		40	289		289	284		284
Other	8		8	45		45	8		8
Total—Community Planning and Development	306	12	294	2,458	122	2,336	2,690	86	2,603
Management and administration	41		41	182		182	177		177
Other	4		4	36		36	29		29
Total—Department of Housing and Urban Development	2,082	534	1,548	13,160	3,695	9,465	24,508	3,643	20,865

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Table 5. Outlays of the U.S. Government, April 1986 and Other Periods (In 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
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$32	.....	\$32	\$242	.....	\$242	\$238	.....	\$238
Payments in lieu of taxes .....	(**)	.....	(**)	(**)	.....	(**)	2	.....	2
Payments to States and counties for general purpose fiscal assistance .....	.....	.....	.....	15	.....	15	78	.....	78
Other	7	.....	7	49	.....	49	62	.....	62
Minerals Management Service	54	.....	54	394	.....	394	399	.....	399
Office of Surface Mining Reclamation and Enforcement	25	.....	25	177	.....	177	149	.....	149
Total—Land and minerals management	118	.....	118	876	.....	876	928	.....	928
Water and science:									
Bureau of Reclamation:									
Construction program	68	\$8	60	488	\$59	428	380	\$41	338
Operation and maintenance	13	.....	13	86	.....	86	82	.....	82
Other	8	.....	8	82	.....	82	70	.....	70
Geological Survey	49	.....	49	249	.....	249	259	.....	259
Bureau of Mines	13	2	12	89	17	71	102	13	89
Total—Water and science	151	9	142	994	77	917	892	55	837
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	50	.....	50	334	.....	334	351	.....	351
.....	71	.....	71	530	.....	530	621	.....	621
Total—Fish and wildlife and parks	121	.....	121	864	.....	864	972	.....	972
Bureau of Indian Affairs:									
Operation of Indian programs	64	.....	64	540	.....	540	583	.....	583
Construction	8	.....	8	62	.....	62	77	.....	77
Indian tribal funds	12	.....	12	177	.....	177	202	.....	202
Other	5	1	4	35	6	29	39	5	34
Total—Bureau of Indian Affairs	88	1	87	814	6	808	900	5	895
Territorial and International Affairs:									
FFB Direct Loans ¹ .....	.....	.....	.....	.....	1	-1	.....	1	-1
Other	18	.....	18	123	.....	123	111	.....	111
Departmental offices	8	.....	8	70	.....	70	44	.....	44
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska .....	.....	(**)	(**)	.....	(**)	(**)	.....	5	-5
Other .....	.....	173	-173	.....	1,070	-1,070	.....	1,046	-1,046
Intrabudgetary transactions .....	(**)	.....	(**)	-7	.....	-7	-23	.....	-23
Total—Department of the Interior	502	183	320	3,735	1,153	2,582	3,824	1,112	2,712
Department of Justice:									
General administration	18	.....	18	72	.....	72	43	.....	43
United States Parole Commission	1	.....	1	5	.....	5	5	.....	5
Legal activities	57	.....	57	443	.....	443	451	.....	451
Interagency law enforcement .....	(**)	.....	(**)	6	.....	6	51	.....	51
Federal Bureau of Investigation	105	.....	105	696	.....	696	595	.....	595
Drug Enforcement Administration	17	.....	17	189	.....	189	194	.....	194
Immigration and Naturalization Service	48	.....	48	334	.....	334	320	.....	320
Federal Prison System	52	3	49	380	19	361	333	15	319
Office of Justice Programs	19	(**)	19	92	(**)	92	85	.....	85
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Justice	317	3	314	2,218	19	2,199	2,077	15	2,063
Department of Labor:									
Employment and Training Administration:									
Program administration	6	.....	6	36	.....	36	37	.....	37
Training and employment services	246	.....	246	1,750	.....	1,750	1,573	.....	1,573
Community service employment for older Americans	25	.....	25	185	.....	185	186	.....	186
Federal unemployment benefits and allowances	-37	.....	-37	-35	.....	-35	-8	.....	-8
State unemployment insurance and employment service operation	24	.....	24	22	.....	22	-6	.....	-6
Advances to the unemployment trust fund and other funds	52	52	113	113	1,145	1,145
Other	(**)	(**)	-2	-2	-10	-10

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Table 5. Outlays of the U.S. Government, April 1986 and Other Periods (In millions)—Continued

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
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,509		\$1,509	\$9,728		\$9,728	\$10,150		\$10,150
State administrative expenses	199		199	1,375		1,375	1,384		1,384
Federal administrative expenses	5		5	84		83	71		71
Veterans employment and training	12		12	72		72	65		65
Interest on refunds of taxes	1		1	6		6	4		4
Repayment of advances from the general fund				582		582	940		940
Interest on advances to the Employment Security Administration account									
Railroad-unemployment insurance:									
Railroad unemployment benefits	22		22	132		132	121		121
Administrative expenses	(**)		(**)	11		11	12		12
Payment of interest on advances from railroad retirement account							5		5
Total—Unemployment trust fund	1,748		1,748	11,991		11,991	12,752		12,752
Total—Employment and Training Administration	2,064		2,064	14,061		14,061	15,669		15,669
Labor-Management Services	4		4	32		32	33		33
Pension Benefit Guaranty Corporation	24	\$14	10	132	\$157	-28	105	\$88	16
Employment Standards Administration:									
Salaries and expenses	15		15	107		107	101		101
Special benefits	88		88	-88		-88	-269		-269
Black lung disability trust fund	55		55	344		344	359		359
Special workers' compensation expenses	7		7	38		38	32		32
Occupational Safety and Health Administration	19		19	124		124	121		121
Mine Safety and Health Administration	13		13	88		88	89		89
Bureau of Labor Statistics	10		10	90		90	81		81
Departmental management	4		4	73		73	72		72
Proprietary receipts from the public		(**)	(**)		1	-1		1	-1
Intrabudgetary transactions	-17		-17	-785		-785	-2,179		-2,179
Total—Department of Labor	2,287	14	2,273	14,215	158	14,057	14,216	90	14,126
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	150		150	766		766	622		622
Acquisition, operation, and maintenance of buildings abroad									
Payment to Foreign Service retirement and disability fund	30		30	140		140	157		157
Foreign Service retirement and disability fund	12		12	118		118	107		107
Other	41		41	158		158	112		112
Other	1		1	12		12	14		14
Total—Administration of Foreign Affairs	233		233	1,194		1,194	1,011		1,011
International Organizations and Conferences	58		58	438		438	472		472
International Commissions	3		3	18		18	17		17
Migration and Refugee Assistance	51		51	219		219	204		204
International Narcotics Control	3		3	31		31	31		31
Other	1		1	32		32	35		35
Proprietary receipts from the public					3	-3		(**)	(**)
Intrabudgetary transactions	-55		-55	-163		-163	-149		-149
Total—Department of State	292		292	1,768	3	1,765	1,621	(**)	1,621
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	850		850	7,234		7,234	6,361		6,361
Other	11		11	23	1	22	8		8
Other programs	12		12	113		113	179		179
Total—Federal Highway Administration	874		874	7,371	1	7,370	6,549		6,549
National Highway Traffic Safety Administration:									
Operations and research	3		3	34		34	40		40
Trust fund share of highway safety programs	14		14	91		91	73		73
Other	(**)		(**)	-2		-2	1		1

Table continued on next page.

Table 5. Outlays of the U.S. Government, April 1986 and Other Periods (In millions)—Continued

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
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	(**)	(**)	(**)	\$15	\$1	\$14	\$31	\$24	\$6
Northeast corridor improvement program	\$5	.....	\$5	62	.....	62	95	.....	95
Grants to National Railroad Passenger Corporation	178	.....	178	525	.....	525	571	.....	571
FFB Direct Loans ¹ .....	.....	.....	.....	1	91	-90	1	7	-6
Other	6	.....	6	64	.....	64	64	.....	64
Total—Federal Railroad Administration	189	(**)	189	667	92	575	761	31	730
Urban Mass Transportation Administration:									
Formula grants	269	.....	269	814	.....	814	703	.....	703
Discretionary grants	39	.....	39	424	.....	424	296	.....	296
Other	86	.....	86	579	.....	579	887	.....	887
Federal Aviation Administration:									
Operations	217	.....	217	1,221	.....	1,221	1,112	.....	1,112
Other	3	.....	3	25	.....	25	31	(**)	31
Airport and airway trust fund:									
Grants-in-aid for airports	60	.....	60	504	.....	504	462	.....	462
Facilities and equipment	66	.....	66	417	.....	417	225	.....	225
Research, engineering and development	10	.....	10	159	.....	159	140	.....	140
Operations .....	.....	.....	.....	420	.....	420	505	.....	505
Total—Airport and airway trust fund	135	.....	135	1,501	.....	1,501	1,332	.....	1,332
Total—Federal Aviation Administration	355	.....	355	2,747	.....	2,747	2,474	(**)	2,474
Coast Guard:									
Operating expenses	144	.....	144	984	.....	984	1,004	.....	1,004
Acquisition, construction, and improvements	20	.....	20	239	.....	239	259	.....	259
Retired pay	33	.....	33	198	.....	198	170	.....	170
Other	11	(**)	11	68	2	65	69	2	67
Total—Coast Guard	208	(**)	208	1,488	2	1,486	1,503	2	1,501
Maritime Administration:									
Public enterprise funds	170	\$58	114	935	159	776	98	179	-81
Operating-differential subsidies	29	.....	29	175	.....	175	193	.....	193
Other	8	.....	8	49	.....	49	49	.....	49
Other	30	2	28	106	8	98	88	5	83
Proprietary receipts from the public .....	.....	5	-5	.....	37	-37	.....	36	-36
Intradepartmental transactions .....	(**)	.....	(**)	-3	.....	-3	-53	.....	-53
Total—Department of Transportation	2,274	64	2,211	15,475	299	15,176	13,660	254	13,406
Department of the Treasury:									
Departmental offices	-99	.....	-99	-444	.....	-444	-218	.....	-218
Office of Revenue Sharing:									
Salaries and expenses	1	.....	1	4	.....	4	4	.....	4
General revenue sharing	1,129	.....	1,129	3,380	.....	3,380	3,449	.....	3,449
Federal Law Enforcement Training Center	1	.....	1	8	.....	8	9	.....	9
Financial Management Service:									
Salaries and expenses	24	.....	24	141	.....	141	145	.....	145
Claims, judgements, and relief acts	51	.....	51	170	.....	170	199	.....	199
Energy security reserve .....	(**)	.....	(**)	21	.....	21	25	.....	25
Other	66	.....	66	611	.....	611	11	.....	11
Total—Financial Management Service	141	.....	141	944	.....	944	380	.....	380
Federal Financing Bank:¹									
Oregon Veterans Housing .....	.....	.....	.....	.....	60	-60	.....	.....	.....
Other	1,097	1,183	-86	9,171	9,684	-514	11,869	11,976	-107
Bureau of Alcohol, Tobacco and Firearms	13	.....	13	96	.....	96	99	.....	99
United States Customs Service	55	.....	55	454	.....	454	442	.....	442
Bureau of Engraving and Printing	3	.....	3	-8	.....	-8	-16	.....	-16
United States Mint	-16	-16	65	65	49	49
Bureau of the Public Debt	12	12	115	115	105	105

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Table 5. Outlays of the U.S. Government, April 1986 and Other Periods (In millions)—Continued

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
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$16		\$16	\$51		\$51	\$61		\$61
Processing tax returns	124		124	743		743	606		606
Examinations and appeals	121		121	815		815	807		807
Investigation, collection and taxpayer service	92		92	630		630	615		615
Payment where credit exceeds liability for tax	341		341	1,049		1,049	744		744
Refunding internal revenue collections, interest	149		149	1,135		1,135	757		757
Internal revenue collections for Puerto Rico	14		14	122		122	224		224
Other	(**)	(**)	(**)	1	\$1	(**)	1	\$2	(**)
Total—Internal Revenue Service	857	(**)	857	4,545	1	4,544	3,817	2	3,815
United States Secret Service	17		17	162		162	177		177
Comptroller of the Currency	15	\$1	13	131	118	12	98	92	6
Interest on the public debt:									
Public issues (accrual basis)	13,131		13,131	91,069		91,069	85,466		85,466
Special issues (cash basis)	357		357	14,241		14,241	15,081		15,081
Total—Interest on the public debt	13,488		13,488	105,310		105,310	100,547		100,547
Proprietary receipts from the public		404	-404		1,561	-1,561		2,170	-2,170
Receipts from off-budget Federal entities				-158		-158	-341		-341
Intrabudgetary transactions	-1,871		-1,871	-16,789	-6,544	-10,244	-11,932		-11,932
Total—Department of the Treasury	14,843	1,588	13,255	106,986	4,880	102,105	108,540	14,241	94,299
Environmental Protection Agency:									
Salaries and expenses	61		61	397		397	366		366
Research and development	16		16	111		111	86		86
Abatement, control, and compliance	48		48	251		251	239		239
Construction grants	212		212	1,841		1,841	1,706		1,706
Hazardous substance response trust fund	39		39	282		282	207		207
Other	151	(**)	150	153	1	152	47	(**)	47
Proprietary receipts from the public		3	-3		11	-11		3	-3
Intrabudgetary transactions	-150		-150	-150		-150	-44		-44
Total—Environmental Protection Agency	377	3	374	2,885	11	2,873	2,608	4	2,604
General Services Administration:									
Real property activities:									
FFB Direct Loans ¹					3	-3		2	-2
Federal Buildings Fund	-237		-237	-238		-238	-478		-478
Personal property activities	1		1	244		244	81		81
Information Resources Management Service	-79		-79	-53		-53	-34		-34
Federal property resources activities	-12		-12	-117		-117	-44		-44
General activities	10		10	79		79	90	(**)	90
Proprietary receipts from the public		1	-1		43	-43		42	-42
Other		1	-1		-67	67		-53	53
Total—General Services Administration	-317	2	-319	-85	-21	-64	-384	-9	-375
National Aeronautics and Space Administration:									
Research and development	175		175	1,464		1,464	1,195		1,195
Space flight, control, and data communications:									
FFB Direct Loans ¹								67	-67
Other	332		332	2,143		2,143	2,390		2,390
Construction of facilities	21		21	116		116	98		98
Research and program management	105		105	789		789	773		773
Other	(**)		(**)	(**)		(**)			
Total—National Aeronautics and Space Administration	632		632	4,511		4,511	4,457	67	4,390
Office of Personnel Management:									
Salaries and expenses	12		12	96		96	104		104
Government payment for annuitants, employees health benefits									
health benefits	1		1	736		736	854		854
Payment to civil service retirement and disability fund				1		1	1		1
Civil service retirement and disability fund	2,007		2,007	13,866		13,866	13,294		13,294
Employees health benefits fund	634	620	15	4,104	4,801	-696	3,779	3,971	-191
Employees life insurance fund	90	78	12	531	907	-376	484	841	-357
Retired employees health benefits fund	1	1	(**)	7	7	(**)	5	9	-4
Other	3		3	-4		-4	3		3
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions				-1		-1	-1		-1
Other	-3		-3	-19		-19	-20		-20
Total—Office of Personnel Management	2,745	699	2,046	19,317	5,714	13,603	18,504	4,821	13,683

Table continued on next page.

Table 5. Outlays of the U.S. Government, April 1986 and Other Periods (In millions)—Continued

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
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$70	\$78	-\$8	\$507	\$539	-\$32	\$550	\$476	\$74
Disaster loan fund	35	62	-28	338	477	-139	385	529	-144
Other	2	1	1	18	9	10	19	8	11
Salaries and expenses	26	.....	26	171	.....	171	157	.....	157
FFB Direct Loans	22	12	11	208	63	145	298	61	238
FFB Asset Purchases .....	.....	(**)	(**)	.....	4	-4	.....	4	-4
Other .....	(**)	.....	(**)	2	.....	2	(**)	(**)	(**)
Total—Small Business Administration	158	153	2	1,244	1,092	152	1,410	1,078	332
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	183	172	11	1,063	928	135	953	636	317
Direct loan revolving fund	2	5	-3	14	34	-20	16	37	-21
Other	60	33	28	290	252	38	230	258	-28
Compensation and pensions	1,214	.....	1,214	8,388	.....	8,388	8,278	.....	8,278
Readjustment benefits	91	.....	91	624	.....	624	801	.....	801
Medical care	766	.....	766	5,261	.....	5,261	4,965	.....	4,965
Medical and prosthetic research	16	.....	16	109	.....	109	135	.....	135
General operating expenses	91	.....	91	479	.....	479	451	.....	451
Construction projects	42	.....	42	315	.....	315	301	.....	301
Post-Vietnam era veterans education account	28	.....	28	142	.....	142	115	.....	115
Insurance funds:									
National service life	92	.....	92	614	.....	614	567	.....	567
United States government life	3	.....	3	26	.....	26	26	.....	26
Veterans special life	6	5	1	44	76	-32	42	72	-30
Other	30	.....	30	86	.....	86	84	.....	84
Proprietary receipts from the public:									
National service life .....	.....	37	-37	.....	261	-261	.....	247	-247
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	33	-33	.....	180	-180	.....	114	-114
Intrabudgetary transactions	-7	.....	-7	-99	.....	-99	-48	.....	-48
Total—Veterans Administration	2,617	286	2,332	17,355	1,732	15,623	16,916	1,365	15,551
Independent agencies:									
Action	13	.....	13	100	.....	100	74	.....	74
Board for International Broadcasting	9	.....	9	72	.....	72	62	.....	62
Consumer Product Safety Commission	3	.....	3	21	.....	21	21	.....	21
Corporation for Public Broadcasting .....	.....	.....	.....	160	.....	160	151	.....	151
District of Columbia:									
Federal payment	14	.....	14	527	.....	527	519	.....	519
Proprietary receipts from the public .....	.....	327	-327	.....	363	-363	.....	107	-107
Equal Employment Opportunity Commission	16	.....	16	98	.....	98	94	.....	94
Export-Import Bank of the United States	88	309	-221	1,673	2,162	-488	2,129	2,356	-227
Federal Communications Commission	8	.....	8	55	.....	55	56	.....	56
Federal Deposit Insurance Corporation	696	623	72	3,566	3,613	-47	2,207	3,045	-838
Federal Emergency Management Agency:									
Public enterprise funds	33	26	8	341	145	196	155	195	-40
Salaries and expenses	9	.....	9	71	.....	71	86	.....	86
Emergency management and planning assistance	19	.....	19	163	.....	163	226	.....	226
Emergency food distribution and shelter program	17	.....	17	41	.....	41	69	.....	69
Other .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	4	5	-1	25	25	(**)	53	56	-3
Federal Savings and Loan Insurance Corp. fund	148	92	56	1,256	1,573	-316	2,329	1,111	1,218
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal Trade Commission	4	.....	4	35	.....	35	36	.....	36
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	2	.....	2	28	.....	28	44	.....	44
Appalachian Regional Commission	6	.....	6	84	.....	84	111	.....	111
Other	(**)	(**)	(**)	1	1	(**)	(**)	1	-1
Interstate Commerce Commission	5	.....	5	28	.....	28	32	.....	32
Legal Services Corporation	1	.....	1	159	.....	159	174	.....	174
Merit Systems Protection Board	3	.....	3	16	.....	16	13	.....	13
National Archives and Record Administration	9	.....	9	63	.....	63	59	(**)	59
National Credit Union Administration:									
Central liquidity facility	19	95	-76	127	202	-76	847	650	-4
Other	-7	5	-12	-18	229	-248	52	791	-740

Table continued on next page.

Table 5. Outlays of the U.S. Government, April 1986 and Other Periods (In millions)—Continued

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
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$11		\$11	\$93		\$93	\$92		\$92
National Endowment for the Humanities	11		11	71		71	75		75
Institute of Museum Services	(**)		(**)	11		11	14		14
National Labor Relations Board	13		13	81		81	79		79
National Science Foundation	129		129	834		834	687		687
National Transportation Safety Board	2		2	13		13	12		12
Nuclear Regulatory Commission	39		39	248		248	275		275
Panama Canal Commission	32	\$38	-7	236	\$254	-18	232	\$236	-5
Postal Service:									
Public Enterprise Funds	2,670	2,669	31	18,279	19,641	-1,362	17,038	18,165	-1,127
Payment to the Postal Service Fund	160		160	540		540	830		830
Railroad Retirement Board:									
Federal windfall subsidy	30		30	226		226	235		235
Federal payment to the railroad retirement accounts	(**)		(**)	49		49	10		10
Milwaukee railroad restructuring, administration	1		1	4		4	2		2
Railroad retirement accounts:									
Social security equivalent benefit account	319		319	2,181		2,181	2,073		2,073
Benefits payments and claims	183		183	1,263		1,263	1,290		1,290
Advances to the railroad retirement account from the FOASI trust fund	-60		-60	-407		-407			
Advances to the railroad retirement account from the FDI trust fund	-5		-5	-32		-32	(**)		(**)
Disbursements for the payment of FOASI benefits	60		60	408		408	-1		-1
Disbursements for the payment of FDI benefits	5		5	31		31	(**)		(**)
Administrative expenses	2		2	28		28	28		28
Interest on refunds of taxes	(**)		(**)	1		1	6		6
Other									
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds									
Interest on advances to railroad accounts							-5		-5
Repayment of advances to railroad retirement board									
Federal payments to the railroad social security equivalent benefit account									
Federal payments to the rail industry pension fund				-25		-25			
Total—Railroad Retirement Board	535		535	3,726		3,726	3,636		3,636
Securities and Exchange Commission	21		21	73		73	62		62
Smithsonian Institution	16		16	126		126	129		129
Tennessee Valley Authority:									
FFB Direct Loans	12		12	118	15	103	111	96	15
Other	565	470	96	3,201	2,829	372	3,292	2,830	462
United States Information Agency	67		67	453	(**)	453	368	(**)	368
United States Railway Association	(**)		(**)	1		1	2		2
United States Synthetic Fuel Corp	4	4		25	25		25	25	
Other independent agencies	28	9	19	292	30	262	278	14	264
Total—Independent agencies	5,435	4,672	763	37,113	31,106	6,007	36,836	29,878	6,958
Undistributed offsetting receipts:									
Other interest		1,067	⁴ -1,067		1,067	-1,067		(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-1		-1	-1		-1
Department of Defense—Military:									
Education Benefits fund	-1		-1	-77		-77			
Department of Defense—Civil:									
Military retirement fund	-1,494		-1,494	-10,334		-10,334	-9,571		-9,571
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-222		-222	-1,459		-1,459	-1,275		-1,275
Federal disability insurance trust fund (OFF-BUDGET)	-22		-22	-140		-140	-123		-123
Federal hospital insurance trust fund	-142		-142	-895		-895	-813		-813
Department of State:									
Foreign Service retirement and disability fund	-3		-3	-24		-24	-23		-23
Office of Personnel Management:									
Civil Service retirement and disability fund	-418		-418	-2,867		-2,867	-2,791		-2,791
Subtotal	-2,302		-2,302	-15,798		-15,798	-14,597		-14,597

Table continued on next page.

Table 5. Outlays of the U.S. Government, April 1986 and Other Periods (In millions)—Continued

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
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-\$5		-\$5	-\$5		-\$5
Department of Defense—Civil:									
Education benefits fund	-\$1		-\$1	7		7			
Military retirement fund	-1		-1	1,513		1,513	-481		-481
Soldiers' and Armen's Home permanent fund				-9		-9	-9		-9
Corps of Engineers				-26		-26	-14		-14
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-40		-40	-1,959		-1,959	-1,842		-1,842
Federal disability insurance trust fund (OFF-BUDGET)	-3		-3	-267		-267	-267		-267
Federal hospital insurance trust fund	-8		-8	-1,145		-1,145	-969		-969
Federal supplementary medical insurance trust fund ..	-9		-9	-618		-618	-563		-563
Department of Labor:									
Unemployment trust fund	-17		-17	-845		-845	-573		-573
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	-134		-134	-115		-115
Department of Transportation:									
Airport and airway trust fund	-1		-1	-408		-408	-357		-357
Highway trust fund	-3		-3	-648		-648	-588		-588
Environmental Protection Agency:									
Post-closure liability trust fund				-2		-2	-1		-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-93		-93	-7,206		-7,206	-6,329		-6,329
Veterans Administration:									
United States government life insurance fund	(**)		(**)	-10		-10	-11		-11
National service life insurance fund	-2		-2	-460		-460	-437		-437
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-25		-25	-327		-327	-30		-30
Other	-5		-5	-28		-28	-27		-27
Subtotal	-207		-207	-12,576		-12,576	-12,616		-12,616
Unrealized Discount on trust fund investments	13		13	10		10	-12		-12
Rents and royalties on the Outer Continental Shelf lands ..		\$2,085	4-2,085		\$3,685	-3,685		\$3,023	-3,023
Total—Undistributed offsetting receipts	-2,497	3,152	-5,649	-28,365	4,753	-33,117	-27,226	3,023	-30,249
Total outlays	97,639	16,129	81,510	658,320	83,594	574,726	651,062	97,565	553,497
Total On-Budget	83,405	16,129	67,276	555,962	83,594	472,368	548,697	97,565	451,132
Total Off-Budget	14,234	(**)	14,234	102,358	(**)	102,358	102,365	(**)	102,365
Total Surplus (+) or Deficit (-)			+9,928			-126,414			-118,635
Total On-Budget			+1,854			-140,863			-123,412
Total Off-Budget			+8,074			+14,449			+4,777

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$21,151	\$19,218
Receipts from off-budget Federal entities	158	341
Intrabudgetary transactions	72,950	70,967
Total receipts offset against outlays	94,259	90,526

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

²Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

³The Postal Service figure represents reporting for the full calendar month of April and is partially estimated. This estimate includes \$416 million for postal money orders issued between April 12 and 30, derived from the Postal Service consolidated reporting system.

⁴Under the provisions of Public Law 99-272, \$3.8 billion of \$6.6 billion of escrowed Outer Continental Shelf Lands funds were distributed from Deposit Funds in April. States received \$894 million in bonuses, royalties and interest. Federal Government accounts received \$1,883 million in bonuses and royalties and \$1,067 million in interest.

⁵Includes an adjustment to prior reporting.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, April 1986 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and 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	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$21,455	\$170,999	\$160,450	\$1,823,103	\$1,972,647	\$1,994,102
Federal Financing Bank .....	.....	14,169	.....	(**)	14,169	14,169
Total public debt securities	21,455	185,168	160,450	1,823,103	1,986,816	2,008,271
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	3	-82	-79	4,366	4,282	4,285
Total federal securities	21,458	185,086	160,371	1,827,470	1,991,098	2,012,556
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	7,245	43,248	37,345	317,612	353,615	360,860
Total borrowing from the public	14,213	141,839	123,026	1,509,857	1,637,483	1,651,696
Accrued interest payable to the public	4,816	6,747	2,102	26,709	28,639	33,458
Allocations of special drawing rights	185	571	-38	5,191	5,577	5,762
Deposit funds	¹ -3,759	-4,094	1,446	14,385	14,050	10,291
Miscellaneous liability accounts (Includes checks outstanding etc.)	5,760	5,402	2,273	11,639	11,280	17,040
Total liability accounts	21,215	150,464	128,810	1,567,780	1,697,030	1,718,245
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ² :						
Federal Reserve account	8,270	7,376	10,792	4,174	3,280	11,550
Tax and loan note accounts	13,900	9,981	-1,196	12,886	8,966	22,867
Balance	22,170	17,357	9,596	17,060	12,246	34,416
Special drawing rights:						
Total holdings	260	1,252	418	6,847	7,839	8,099
SDR certificates issued to Federal Reserve Banks .....	.....	-100	.....	-4,618	-4,718	-4,718
Balance	260	1,152	418	2,229	3,121	3,381
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	675	2,089	-140	-717	697	1,372
Letter of credit issued to IMF	-189	-551	-41	-7,946	-8,308	-8,497
Dollar deposits with the IMF	7	-2	-8	-51	-60	-53
Receivable/payable (-) for interim maintenance of value adjustments	-320	-971	54	-543	-1,194	-1,515
Balance	173	564	-135	10,442	10,833	11,006
Loans to International Monetary Fund	35	-12	-99	1,236	1,189	1,225
Other cash and monetary assets	-97	1,649	1,993	8,872	10,618	10,521
Total cash and monetary assets	22,542	20,710	11,772	39,839	38,007	60,549
Miscellaneous asset accounts	8,636	3,598	-1,262	15,365	10,327	18,963
Total asset accounts	31,178	24,308	10,510	55,204	48,334	79,512
Excess of liabilities (+) or assets (-)	-9,963	+126,157	+118,299	+1,512,576	+1,648,696	+1,638,733
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	35	258	336	.....	223	258
Total financing [Financing of deficit (+) or disposition of surplus (-)]	-9,928	+126,414	+118,635	+1,512,576	+1,648,919	+1,638,991

¹Under the provisions of Public Law 99-272, \$3.8 billion of \$6.6 billion of escrowed Outer Continental Shelf Lands funds were distributed from Deposit Funds in April. States received \$894 million in bonuses, royalties and interest, the Federal Government accounts received \$1,883 million in bonuses and royalties and \$1,067 million in interest.

²Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received; and withdrawals are reflected as processed.

... No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, April 1986 and Other Periods (In millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,648,696	\$1,512,576	\$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,648,696	1,512,576	1,301,228
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	- 9,928	126,414	118,635
Changes in composition of unified budget			
Total surplus (-) or deficit (Table 2)¹	- 9,928	126,414	118,635
Total—on-budget (Table 2)	- 1,854	140,863	123,412
Total off-budget (Table 2)	- 8,074	- 14,449	- 4,777
Transactions not applied to current year's surplus or deficit:			
Seigniorage	- 35	- 258	- 336
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	- 35	- 258	- 336
Excess of liabilities close of period	1,638,733	1,638,733	1,419,527

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, April 1986 and Other Periods (In millions)

Classification ..	Net Transactions (-) denotes net reduction of liability 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	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	(**)	-\$2	-\$17	\$9	\$7	\$7
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-\$4	-27	-46	82	59	55
Department of Housing and Urban Development:						
Federal Housing Administration	6	-3	-16	117	108	114
Department of the Interior:						
Bureau of Land Management		-1	(**)	17	16	16
Department of Transportation:						
Coast Guard:						
Family housing mortgages			(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	1	1		1	2	3
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority		-50		1,725	1,675	1,675
Total agency securities	3	-82	-79	4,366	4,282	4,285

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, April 1986 and Other Periods (In 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	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$2,210	-\$1,396	-\$4,048	\$23,811	\$20,205	\$22,415
Commerce, Fishing Vessels, NOAA			9			
Export-Import Bank of United States						
Federal Emergency Management Agency:						
National Insurance Development Fund		6		69	75	75
Federal Financing Bank	-655	-14,867	2,687	153,075	138,863	138,208
Federal Housing Administration:						
General Insurance		-50		1,530	1,480	1,480
Special risk insurance				1,909	1,909	1,909
General Services Administration:						
Pennsylvania Avenue Development Corporation			5	58	58	58
Rural Communication Development Fund		2	3	23	25	25
Rural Electrification Administration	26	26		7,865	7,865	7,891
Rural Telephone Bank			30	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund		-1,180	340	3,786	2,606	2,606
Agricultural credit insurance fund	1,160	360	900	6,220	5,420	6,580
Rural development insurance fund		-210		1,726	1,516	1,516
Federal Crop Ins. Corp				113	113	113
Secretary of Education:						
College housing loans				2,625	2,625	2,625
Secretary of Energy:						
Alternative Fuel Production, DOE				1,170	1,170	1,170
Bonneville Power Administration			30	1,340	1,340	1,340
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped	250	550	525	4,801	5,101	5,351
Low-Rent Public housing	1-15,082	-14,677	20	14,727	15,132	50
Urban renewal fund						
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account		793	1,588	1,335	2,128	2,128
Railroad retirement social security equivalent fund	190	1,263		1,717	2,790	2,980
Secretary of Transportation:						
Aircraft purchase loan guarantee program			12	13	13	13
Federal ship revolving fund	125	805		130	810	935
Rail Passenger Service Act			1,120			
Railroad revitalization and improvement		12			12	12
Rail service assistance			-1			
Regional Rail Reorganization			22			
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury						
Financed through issues of Public Debt Securities	-11,776	-28,563	3,242	230,954	214,167	202,391
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States		-158	-1	15,410	15,250	15,250
National Credit Union Administration	-76	-76	-50	222	223	146
Postal Service				1,690	1,690	1,690
Tennessee Valley Authority	-399	-311	616	14,561	14,649	14,250
U.S. Railway Association			23	74	74	74
Total borrowing from the Federal Financing Bank						
	-475	-545	588	31,957	31,886	31,410

¹Pursuant to P.L. 99-272 dated April 7, 1986 all principle and interest for the Low-Rent Public Housing Fund was forgiven as of April 7, 1986. Balance of \$50,000,000.00 represents borrowings made subsequent to April 7.

Note: Includes only amounts loaned to Federal Agencies in lieu of Agency Debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal Agencies. 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.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, April 1986 and Other Periods (in 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	
Federal funds:						
Department of Agriculture		-\$2	\$5	\$7	\$5	\$5
Department of Commerce	\$1	88	74	108	194	194
Department of Energy	26	79	39	1,366	1,420	1,445
Department of Health and Human Services	(**)	1	5	9	10	10
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	127	914	469	3,783	4,570	4,697
Agency securities	(**)	-1	-4	135	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities			-11			
Special assistance function fund:						
Public debt securities						
Agency securities			-11			
Management and liquidating functions fund:						
Public debt securities	-4	-67	454	766	703	699
Agency securities	(**)	-9	15	85	78	76
Guarantees of mortgage-backed securities:						
Public debt securities	9	147	120	1,015	1,153	1,162
Agency securities	6	6	5	3	3	9
Participation sales fund:						
Public debt securities	-12	48	188	2,088	2,148	2,137
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities						
Other			(**)			
Department of the Interior	-3,814	-3,502	453	7,422	7,733	3,920
Department of Labor	-8	28	-18	303	339	331
Department of Transportation	2	10	10	129	137	139
Department of the Treasury	6	-1,874	-706	2,080	200	206
Veterans Administration:						
Veterans reopened insurance fund	-29	-31	10	635	633	604
Independent agencies:						
Export-Import Bank of the United States	220	363	216	73	216	436
Federal Emergency Management Agency:						
National insurance development fund		-150	80	150		
Federal Savings and Loan Insurance Corporation:						
Public debt securities	-40	267	-1,220	5,758	6,064	6,025
Agency securities				67	67	67
Postal Service	566	1,569	739	2,362	3,364	3,931
National Credit Union Administration	12	250	740	1,131	1,369	1,381
Tennessee Valley Authority:						
Agency securities						
Other	18	115	113	1,134	1,231	1,249
Total public debt securities	-2,921	-1,749	1,770	30,319	31,491	28,570
Total agency securities	6	-3	-5	302	293	299
Total Federal funds	-2,915	-1,752	1,765	30,622	31,784	28,870
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	2	2	2
Library of Congress	(**)	1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund	(**)	6	5	102	107	107
Funds Appropriated to the President	1	1	(**)	1	1	2
Department of Agriculture	(**)	(**)	-23	4	4	4
Department of Commerce		(**)	(**)	(**)	(**)	(**)
Department of Defense—Military	(**)	1	1	10	10	10
Department of Defense—Civil	28	9,083	11,006	11,635	20,690	20,718
Other	-5	83	34	250	338	333
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	5,309	3,057	3,065	30,968	28,715	34,024
Agency securities						
Federal disability insurance trust fund	3,039	3,416	1,850	5,704	6,081	9,120
Federal hospital insurance trust fund:						
Public debt securities	2,347	14,066	2,707	20,721	32,440	34,787
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	-18	-26	1,473	10,736	10,729	10,711
Other	(**)	5	2	31	37	36

Table continued on next page.

**Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, April 1986 and Other Periods
(In millions)—Continued**

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	
Trust funds:—Continued						
Department of the Interior	\$41	-\$66	\$12	\$195	\$88	\$129
Department of Labor:						
Unemployment trust fund	615	-442	-184	17,009	15,952	16,567
Other	-2	(**)	-10	24	26	24
Department of State:						
Foreign service retirement and disability fund	43	205	200	2,462	2,624	2,667
Other		(**)	(**)	(**)		
Department of Transportation:						
Airport and airway trust fund	45	386	562	7,410	7,752	7,796
Highway trust fund	76	663	1,923	11,942	12,529	12,605
Other		4	(**)	(**)	4	4
Department of the Treasury	-22	80	99	265	367	345
Environmental Protection Agency	-39	-228	41	701	512	473
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,155	12,422	10,370	127,278	140,855	139,700
Agency securities				175	175	175
Employees health benefits fund	-18	697	196	1,174	1,890	1,871
Employees life insurance fund	-12	377	357	6,640	7,029	7,016
Retired employees health benefits fund		(**)	4	4	4	4
Veterans Administration:						
Government life insurance fund	-3	-15	-15	269	257	254
National service life insurance:						
Public debt securities	-51	115	115	9,296	9,462	9,411
Agency securities				135	135	135
Veterans special life insurance fund	-1	33	30	942	976	974
General Post Fund National Homes	1	3	10	17	19	20
Independent agencies:						
Federal Deposit Insurance Corporation	-143	-31	843	16,130	16,242	16,099
Harry S. Truman Memorial Scholarship Trust Fund	(**)	(**)	1	47	47	47
Japan-United States Friendship Commission	-1	-3	(**)	18	16	16
Railroad Retirement Board	84	1,103	906	4,232	5,251	5,335
Other	(**)	1	1	6	7	7
Total public debt securities	10,160	45,000	35,580	286,226	321,066	331,226
Total agency securities				765	765	765
Total trust funds	10,160	45,000	35,580	286,991	321,831	331,991
Grand total¹	7,245	43,248	37,345	317,612	353,615	360,860

¹ In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions

(**)Less than \$500,000

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (In millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Com-parable Period Prior F.Y.
Receipts¹														
Individual income taxes	\$30,595	\$23,405	\$30,199	\$41,130	\$25,378	\$12,572	\$45,120						\$208,400	\$208,598
Corporation income taxes	1,181	1,390	12,287	2,825	620	8,113	8,716						35,131	35,393
Social insurance taxes and contributions:														
Employment taxes and contributions	17,843	17,472	19,008	24,383	19,201	22,229	28,391						148,523	134,840
Unemployment insurance	1,340	2,241	221	1,211	2,467	190	2,999						10,670	11,586
Other retirement contributions	382	432	429	408	372	366	366						2,755	2,739
Excise taxes	2,966	3,234	3,028	3,167	2,265	2,531	2,512						19,702	20,668
Estate and gift taxes	574	584	514	587	487	533	680						3,938	3,756
Customs duties	1,108	1,028	1,008	1,097	948	1,036	1,087						7,310	6,924
Miscellaneous receipts	1,894	1,396	1,500	1,901	1,835	1,989	1,568						11,883	10,357
Total—budget receipts this year ..	57,881	51,163	68,193	76,710	53,370	49,557	91,438						448,311	.....
(On-budget)	43,798	37,611	52,884	57,485	38,417	32,203	69,130						331,505	.....
(Off-budget)	14,085	13,552	15,309	19,245	14,953	17,355	22,308						116,806	.....
Total—budget receipts prior year	32,251	31,494	62,404	70,454	54,049	49,613	94,599						.....	434,862
(On-budget)	38,948	38,190	48,554	54,000	38,071	34,362	75,595						.....	327,720
(Off-budget)	13,303	13,303	13,850	16,454	15,978	15,250	19,004						.....	107,142
Outlays¹														
Legislative Branch	140	129	171	125	133	143	118						958	900
The Judiciary	98	74	102	76	108	74	129						660	585
Executive Office of the President ...	11	8	10	11	9	8	7						64	65
Funds Appropriated to the President:														
International security assistance ..	1,547	370	1,074	469	394	588	1,103						5,545	5,695
International development assistance ..	297	230	131	249	181	129	558						1,773	1,713
Other	14	-19	48	-118	-672	457	-1,009						-1,299	149
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695	1,309	528	2,018						19,505	15,261
Other	2,492	1,859	463	2,002	2,237	3,586	3,747						16,383	18,699
Department of Commerce	163	223	202	112	119	164	269						1,252	1,186
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,995	5,317	5,494	6,180	5,643						39,850	36,322
Department of the Navy	7,260	7,277	7,697	6,486	6,886	7,299	7,404						50,310	47,028
Department of the Air Force	7,294	7,451	7,911	6,232	6,895	8,408	7,416						51,606	45,592
Defense agencies	1,046	1,263	1,581	2,214	1,384	1,483	1,771						10,743	9,064
Total Military	21,243	21,569	23,184	20,249	20,659	23,370	22,234						152,509	138,006
Civil	1,716	1,733	1,744	1,733	1,648	1,665	1,685						11,924	10,270
Department of Education	1,501	1,901	1,204	1,699	1,676	1,448	1,435						10,864	10,465
Department of Energy	1,024	951	1,068	933	801	967	865						6,608	7,110
Department of Health and Human Services:														
Human Development Services	482	439	423	492	624	539	574						3,573	3,508
Health Care Financing Administration:														
Grants to States for Medicaid ..	2,189	1,938	1,843	2,197	1,878	1,999	2,244						14,288	12,976
Federal hospital ins. trust fund ..	4,340	3,892	4,065	4,289	3,899	4,083	4,206						28,773	28,653
Federal supp. med. ins. trust fund	2,245	2,148	2,120	2,196	1,849	1,942	2,103						14,601	12,621
Other	1,528	1,518	940	1,530	1,518	2,059	1,706						10,798	11,668
Social Security Administration:														
Assistant Payments Program ...	881	749	647	787	880	670	866						5,480	5,108
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842	14,719	14,798	14,734						102,052	97,759
Federal disability ins. trust fund	1,625	1,597	1,622	1,875	1,873	1,689	1,694						11,576	11,147
Other	1,875	1,999	4,451	2,505	1,553	694	3,095						16,173	11,280
Other	-2,113	-1,383	-3,938	-2,428	-1,312	-1,837	-3,264						-16,274	-13,312

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (In millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	\$1,418	\$1,487	\$1,301	\$1,474	\$1,074	\$1,162	\$1,548						\$9,465	\$20,865
Department of the Interior	275	498	376	494	313	307	320						2,582	2,712
Department of Justice	313	267	283	406	318	298	314						2,199	2,063
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913	1,779	2,319	1,748						11,991	12,752
Other	-76	486	305	502	397	-74	525						2,066	1,374
Department of State	383	320	210	197	197	165	292						1,765	1,621
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837	782	833	861						7,256	6,369
Other	1,072	1,204	1,161	1,134	916	1,083	1,350						7,920	7,037
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397	13,976	13,589	13,488						105,310	100,547
General revenue sharing	1,126	.....	.....	1,040	85	.....	1,129						3,380	3,449
Other	-1,094	-974	-914	-516	-439	-1,284	-1,362						-6,585	-9,697
Environmental Protection Agency ...	504	401	462	376	365	391	374						2,873	2,604
General Services Administration	-159	41	358	-299	119	197	-319						-64	-375
National Aeronautics and Space Administration	889	603	749	572	687	380	632						4,511	4,390
Office of Personnel Management ...	2,071	1,855	2,055	2,103	1,957	1,515	2,046						13,603	13,683
Small Business Administration	221	-11	-23	-28	8	-18	2						152	332
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172	1,277	65	1,214						8,388	8,278
National service life	49	37	51	69	33	59	54						353	320
Government service life	4	3	4	3	4	4	3						26	26
Other	899	949	1,174	825	1,007	943	1,060						6,857	6,927
Independent agencies:														
Postal Service	80	-506	-302	303	-138	-422	161						-822	-297
Tennessee Valley Authority	95	169	62	24	17	.....	108						475	477
Other independent agencies	2,193	714	1,050	568	257	1,077	493						6,354	6,778
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,172	-2,172	-2,388	-2,239	-2,287	-2,237	-2,302						-15,798	-14,597
Interest received by trust funds ...	1,449	-1,108	-12,051	-128	-342	-187	-207						-12,576	-12,616
Rents and royalties on Outer Continental Shelf lands	-293	26	-493	-318	-296	-227	-2,085						-3,685	-3,023
Other	(*)	-2	-1	-3	1	(*)	-1,054						-1,058	-13
Totals this year:														
Total outlays	84,968	84,548	82,849	83,201	77,950	79,700	81,510						574,726	.....
(On-budget)	70,352	69,391	71,579	68,146	61,963	63,660	67,276						472,368	.....
(Off-budget)	14,616	15,157	11,270	15,055	15,987	16,040	14,234						102,358	.....
Total—surplus (+) or deficit (-)¹ ..	-27,087	-33,386	-14,658	-6,492	-24,580	-30,142	+9,928						-126,414	.....
(On-budget)	-26,558	-31,781	-18,695	-10,682	-23,546	-31,457	+1,854						-140,863	.....
(Off-budget)	-531	-1,605	+4,039	+4,190	-1,034	+1,315	+8,074						+14,449	.....
Totals—outlays prior year	80,260	80,390	76,971	78,446	75,101	79,115	83,214						.....	553,497
(On-budget)	66,198	66,196	62,886	63,367	59,856	63,713	68,916						.....	451,132
(Off-budget)	14,062	14,194	14,085	15,079	15,245	15,402	14,298						.....	102,365
Total—surplus (+) or deficit (-) prior year	-28,009	-28,896	-14,568	-7,993	-21,053	-29,502	+11,385						.....	-118,635
(On-budget)	-27,250	-28,006	-14,332	-9,367	-21,785	-29,352	+6,679						.....	-123,412
(Off-budget)	-759	-891	-235	+1,375	+733	-152	+4,706						.....	+4,777

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.
 (**)Less than \$500,000.

Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (In millions) as of April 31, 1986

Classification	Current 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	
Trust receipts, outlays, and investments held:									
Airport and airway	\$232	\$135	\$97	\$1,541	\$1,093	\$449	\$7,410	\$7,752	\$7,796
Black lung disability	48	48	(**)	291	310	-19	.....	.....	.....
FDIC .....	.....	72	-72	.....	-47	47	18,130	18,242	18,099
Federal disability insurance	2,055	1,501	555	10,559	9,705	855	5,704	6,081	9,120
Federal employees life and health .....	.....	27	-27	.....	-1,072	1,072	7,819	8,923	8,892
Federal employees retirement	368	1,481	-1,112	2,773	3,596	-823	130,018	143,762	142,850
Federal hospital insurance	5,727	3,818	1,909	29,599	26,266	3,333	21,176	32,895	35,242
Federal old-age and survivors insurance	21,160	12,734	8,426	108,889	92,653	16,236	30,968	28,715	34,024
Federal supplementary medical insurance .....	.....	151	-151	(**)	-44	44	10,738	10,729	10,711
Revenue sharing .....	.....	1,129	-1,129	4,185	3,380	805	.....	.....	.....
Highways	948	881	84	6,907	6,620	288	11,942	12,529	12,605
Military advances .....	.....	-635	635	.....	-377	377	.....	.....	.....
Railroad retirement	443	479	-36	2,374	3,120	-746	4,232	5,251	5,335
Military retirement .....	.....	-28	28	.....	-9,081	9,081	11,635	20,690	20,718
Unemployment	2,999	1,710	1,289	10,670	10,905	-235	17,009	15,952	16,567
Veterans life insurance .....	.....	58	-58	.....	-124	124	10,842	10,831	10,775
All other trust	9	-21	30	214	403	-189	1,573	1,482	1,456
Trust fund receipts and outlays on the basis of Tables 4 and 5 and investments held from Table 6-D	33,986	23,515	10,471	178,003	147,305	30,698	286,991	321,831	331,991
Interfund receipts offset against trust fund outlays	6,140	6,140	.....	57,447	57,447	.....		
Total trust fund receipts and outlays ...	40,126	29,655	10,471	235,450	204,752	30,698			
Federal fund receipts and outlays on the basis of Tables 4 and 5	57,452	57,995	-543	274,493	431,606	-157,113			
Interfund receipts offset against Federal fund outlays	11	11	.....	767	767	.....		
Total Federal fund receipts and outlays .	57,463	58,006	-543	275,260	432,373	-157,113			
Total Interfund receipts and outlays	-6,151	-6,151	.....	-62,399	-62,399	.....		
Total receipts and outlays¹	91,438	81,510	9,928	448,311	574,726	-126,414			

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

.....No transactions.

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

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 receipt 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. Included in total Interfund receipts and outlays are \$4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, April 1986 and Other Periods (In millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS¹			
Individual income taxes	\$45,120	\$208,400	\$208,598
Corporation income taxes	8,716	35,131	35,393
Social insurance taxes and contributions:			
Employment taxes and contributions	28,391	148,523	134,840
Unemployment insurance	2,999	10,870	11,586
Other retirement contributions	366	2,755	2,739
Excise taxes	2,512	19,702	20,668
Estate and gift taxes	680	3,938	3,756
Customs	1,087	7,310	6,924
Miscellaneous	1,568	11,883	10,357
Total	91,438	448,311	434,862
OUTLAYS¹			
National defense	22,842	157,043	142,374
International affairs	732	7,540	9,764
General science, space, and technology	761	5,418	5,106
Energy	358	2,410	4,009
Natural resources and environment	1,130	7,581	7,179
Agriculture	3,489	21,082	17,700
Commerce and housing credit	604	135	1,812
Transportation	2,271	15,550	13,903
Community and regional development	638	4,527	4,646
Education, training, employment and social services	2,440	17,825	18,889
Health	3,205	20,350	19,272
Medicare	5,831	40,027	38,040
Income security	11,113	73,376	81,108
Social security	18,403	112,927	107,586
Veterans benefits and services	2,340	15,675	15,578
Administration of justice	546	3,841	3,640
General government	- 48	3,725	2,479
General purpose fiscal assistance	885	4,272	4,800
Interest	10,359	81,104	75,230
Undistributed offsetting receipts	-4,387	-19,484	-17,820
Total	81,510	574,726	553,497

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

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 fund 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 by Government disbursing officers, and cash payments made. Certain in-

tragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

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, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). 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 from GPO, Washington, D.C. 20402, on a subscription basis only). *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). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

- The Budget of the United States Government, FY 19__*
- Appendix, The Budget of the United States Government, FY 19__*
- The United States Budget in Brief, FY 19__*
- Special Analyses*
- Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

**The scheduled release date of the May 1986
Statement will be 2:00 p.m. EDT, June 20, 1986.**

**For sale by the Superintendent of Documents, U.S. Government Printing
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\$27 per year (domestic), \$33.75 per year (foreign).
No single copies are sold.**

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For Fiscal Year 1986,
Through May 31, 1986,
and Other Periods

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1986

DEPARTMENT OF THE TREASURY

Monthly Treasury Statement of Receipts and Outlays of the United States Government

Department of the Treasury
Financial Management Service

Summary - page 2	Receipts - page 6	Outlays - page 7	Deficit Financing - page 20	
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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th 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; outlays

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 *U.S. Government Annual Report* 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 1985 and 1986, by Month (In millions)

Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1985			
October	\$52,251	\$80,260	\$28,009
November	51,494	180,390	28,896
December	62,404	176,971	14,568
January	70,454	178,448	7,992
February	154,049	175,101	121,053
March	149,613	179,115	129,502
April	194,599	183,214	¹ - 11,386
May	139,802	181,795	141,993
June	72,151	73,520	1,369
July	257,970	279,503	21,532
August	55,776	83,373	27,597
September	73,808	74,572	764
Year-to-Date³	733,996	945,927	211,931
FY 1986			
October	57,881	84,968	27,087
November	51,163	84,548	33,386
December	68,193	82,849	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
April	91,438	81,510	- 9,928
May	46,246	85,842	39,396
Year-to-date³	494,558	660,368	165,810

¹Includes an adjustment to prior reporting.

²Does not include a prior period adjustment of \$326 million. However, the current fiscal year to date figure does include the adjustment.

³In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

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

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, May 1986 and Other Periods (In millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987) ¹
Total on-budget and off-budget results:²					
Total Receipts	\$48,248	\$494,558	\$777,139	\$474,664	\$850,372
On-budget Receipts	30,004	361,509	579,201	351,908	636,097
Off-budget Receipts	18,242	133,049	197,938	122,756	214,275
Total Outlays	85,642	660,368	979,928	635,292	994,002
On-budget Outlays	69,611	541,979	795,185	517,711	795,386
Off-budget Outlays	16,031	118,389	184,743	117,581	198,617
Total surplus (+) or Deficit (-)	-39,396	-165,810	-202,789	-160,629	-143,630
On-budget Surplus (+) or Deficit (-)	-39,607	-180,470	-215,984	-165,803	-159,288
Off-budget Surplus (+) or Deficit (-)	+211	+14,660	+13,195	+5,174	+15,658
Total On-budget and Off-budget Financing	39,396	165,810	202,789	160,629	143,630
Means of financing:					
By Borrowing from the public	17,960	159,799	204,151	139,359	141,680
By Reduction of Cash and Monetary assets, increase (-)	22,774	2,064	-2,940	18,032	.....
By Other means	-1,338	3,947	1,578	3,238	1,950

¹Based on the FY 1987 budget released by the Office of Management and Budget on February 5, 1986.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

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

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

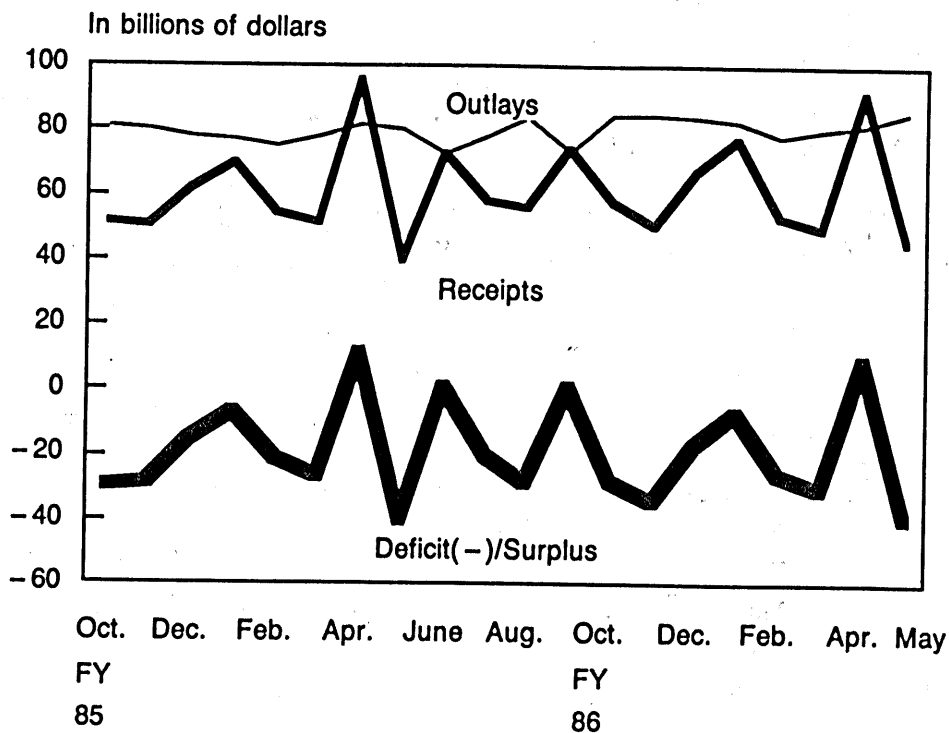


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

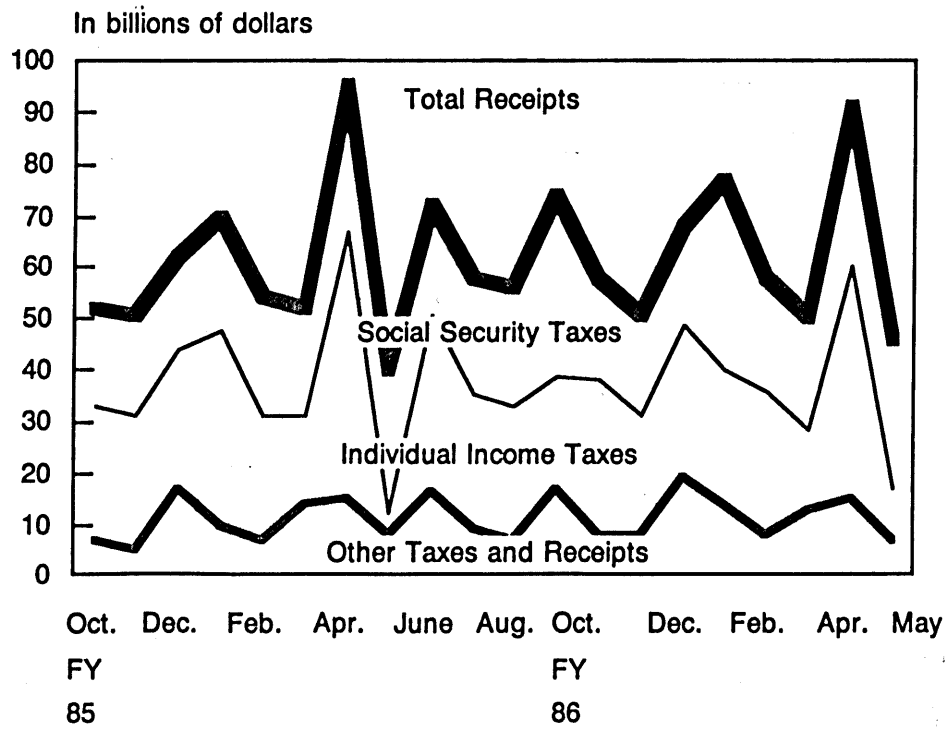


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

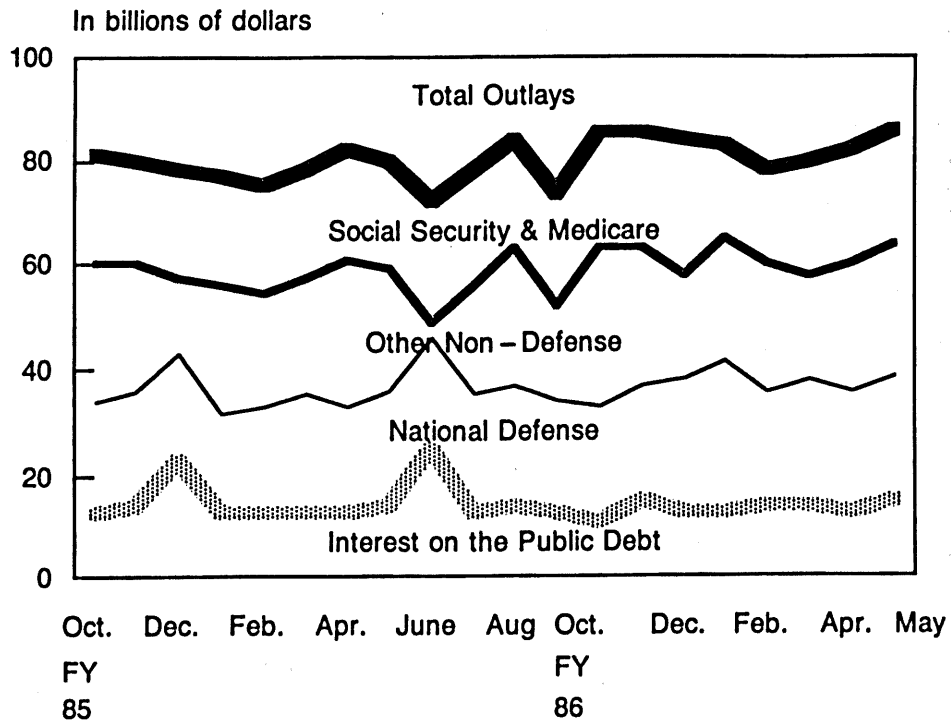


Table 3. Summary of Receipts and Outlays of the U.S. Government, May 1986 and Other Periods (In millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Receipts²				
Individual income taxes	\$9,820	\$218,220	\$212,216	\$353,738
Corporation income taxes	1,448	36,579	36,623	70,865
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	16,242	133,049	122,756	197,938
Employment taxes and contributions (on-budget)	4,602	36,318	31,871	54,176
Unemployment insurance	7,481	18,131	19,778	23,581
Other retirement contributions	440	3,195	3,176	4,743
Excise taxes	2,669	22,371	23,926	34,628
Estate and gift taxes	686	4,625	4,322	6,073
Customs duties	1,040	8,350	7,870	12,404
Miscellaneous receipts	1,838	13,721	12,125	18,993
Total Receipts	46,246	494,558	474,664	777,139
(On-budget)	30,004	361,509	351,908	579,201
(Off-budget)	16,242	133,049	122,756	197,938
Outlays²				
Legislative Branch	131	1,089	1,032	1,946
The Judiciary	75	735	660	1,062
Executive Office of the President	9	73	74	111
Funds Appropriated to the President	1,472	7,492	8,608	12,467
Department of Agriculture	5,444	41,333	38,229	54,194
Department of Commerce	151	1,403	1,335	2,001
Department of Defense—Military	23,105	175,614	159,657	258,425
Department of Defense—Civil	1,675	13,599	11,953	20,587
Department of Education	1,337	12,200	11,858	17,840
Department of Energy	905	7,514	8,142	10,076
Department of Health and Human Services, except Social Security	12,117	96,973	87,515	140,894
Department of Health and Human Services, Social Security	16,324	122,508	121,338	192,004
Department of Housing and Urban Development	319	9,784	21,894	15,154
Department of the Interior	383	2,965	3,035	4,664
Department of Justice	294	2,493	2,344	3,847
Department of Labor	2,018	16,074	16,196	23,124
Department of State	186	1,952	1,813	2,915
Department of Transportation	2,148	17,324	15,468	26,350
Department of the Treasury:				
General revenue sharing		3,381	3,450	4,433
Interest on the public debt	14,776	120,086	114,415	196,100
Other	-1,125	-7,710	-10,596	-15,784
Environmental Protection Agency	315	3,188	2,955	4,632
General Services Administration	200	136	-143	40
National Aeronautics and Space Administration	614	5,125	4,996	7,341
Office of Personnel Management	1,809	15,412	15,545	24,069
Small Business Administration	212	364	360	935
Veterans Administration	3,449	19,072	18,754	26,538
Other independent agencies	939	6,947	7,715	10,912
Allowances, undistributed				
Undistributed offsetting receipts:				
Other interest	-4	-1,071		-300
Employer share, employee retirement (on-budget)	-2,132	-16,331	-15,144	-26,283
Employer share, employee retirement (off-budget)	-243	-1,842	-1,614	-2,843
Interest received by on-budget trust funds	-1,147	-11,487	-11,144	-26,654
Interest received by off-budget trust funds	-50	-2,277	-2,143	-4,418
Rents and royalties on the Outer Continental Shelf lands	-62	-3,747	-3,265	-5,450
Sale of major physical assets				-1,200
Total Outlays	85,642	660,366	635,292	979,928
(On-budget)	69,611	541,979	517,711	795,185
(Off-budget)	16,031	118,389	117,581	184,743
Surplus (+) or deficit (-)²	-39,396	-165,810	-160,629	-202,789
(On-budget)	-39,607	-180,470	-165,803	-215,964
(Off-budget)	+211	+14,660	+5,174	+13,195

¹Based on the FY 1987 Budget released by OMB on February 5, 1986.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

³Includes an adjustment to prior reporting.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, May 1986 and Other Periods (In 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
Individual income taxes:									
Withheld	\$28,564			\$210,394			\$201,112		
Presidential Election Campaign Fund	7			28			28		
Other	3,796			72,700			69,801		
Total—Individual income taxes	32,367	\$22,546	\$9,820	283,122	\$64,902	\$218,220	270,939	\$58,723	\$212,216
Corporation income taxes	2,813	1,365	1,448	49,102	12,523	36,579	48,365	11,742	36,823
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	13,137		13,137	103,004		103,004	93,928		93,928
Self-Employment Contributions Act taxes	474		474	6,870		6,870	6,212		6,212
Deposits by States	1,186		1,186	11,339		11,339	11,850		11,850
Total—FOASI trust fund¹	14,797		14,797	121,213		121,213	111,990		111,990
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,263		1,263	9,911		9,911	9,116		9,116
Self-Employment Contributions Act taxes	48		48	671		671	611		611
Deposits by States	136		136	1,254		1,254	1,039		1,039
Total—FDI trust fund¹	1,445		1,445	11,836		11,836	10,766		10,766
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,743		3,743	28,570		28,570	24,885		24,885
Self-Employment Contributions Act taxes	123		123	1,777		1,777	1,546		1,546
Deposits by States	394		394	3,512		3,512	2,790		2,790
Total—FHI trust fund	4,260		4,260	33,859		33,859	29,221		29,221
Railroad retirement accounts:									
Rail industry pension fund	184	-2	186	1,305	4	1,302	1,483	16	1,467
Railroad social security equivalent benefit	155		155	1,157		1,157	1,183		1,183
Total—Employment taxes and contributions	20,842	-2	20,844	169,370	4	169,367	154,642	16	154,627
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	6,028		6,028	13,891		13,891	14,567		14,567
Federal Unemployment Tax Act taxes	1,515	83	1,431	4,336	264	4,071	5,181	143	5,039
Railroad Unemployment Ins. Act contributions	2		2	169		169	173		173
Total—Unemployment trust fund	7,544	83	7,461	18,396	264	18,131	19,921	143	19,778
Federal employees retirement contributions:									
Civil service retirement and disability fund	429		429	3,103		3,103	3,090		3,090
Foreign service retirement and disability fund	3		3	27		27	26		26
Other	(**)		(**)	1		1	2		2
Total—Federal employees retirement contributions ..	433		433	3,132		3,132	3,118		3,118
Other retirement contributions:									
Civil service retirement and disability fund	7		7	63		63	59		59
Total—Social insurance taxes and contributions	28,826	81	28,745	190,961	268	190,693	177,739	158	177,581
Excise taxes:									
Miscellaneous excise taxes ²	1,227	-55	1,282	12,584	339	12,244	13,325	166	13,159
Airport and airway trust fund	245	1	245	1,793	7	1,786	1,808	4	1,805
Highway trust fund	1,094	4	1,090	8,181	184	7,997	8,765	181	8,584
Black lung disability trust fund	53		53	344		344	379		379
Total—Excise taxes	2,619	-50	2,669	22,901	531	22,371	24,276	351	23,926
Estate and gift taxes	702	16	686	4,775	151	4,625	4,426	103	4,322
Customs duties	1,081	41	1,040	8,888	339	8,350	8,140	270	7,870
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,725		1,725	12,631		12,631	11,148		11,148
All other	113	(**)	113	1,094	4	1,090	983	6	977
Total—Miscellaneous receipts	1,838	(**)	1,838	13,725	4	13,721	12,131	6	12,125
Total—Receipts	70,245	23,999	46,246	573,274	78,717	494,558	546,017	71,353	474,664
Total—On budget	54,003	23,999	30,004	440,225	78,717	361,509	423,261	71,353	351,908
Total—Off-budget	16,242		16,242	133,049		133,049	122,756		122,756

¹In accordance with the Balance Budget and Emergency Deficit Control act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

²Includes amounts received for Windfall Profits Tax pursuant to P.L. 96-223.

... No transactions

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, May 1986 and Other Periods (In 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
Legislative Branch:									
Senate	\$23	\$1	\$22	\$188	\$5	\$181	\$178	\$8	\$172
House of Representatives	38	(**)	38	325	6	319	310	6	304
Joint Items	9	.....	9	77	.....	77	63	.....	63
Congressional Budget Office	1	.....	1	11	.....	11	11	.....	11
Architect of the Capitol	7	.....	7	63	.....	63	70	.....	70
Library of Congress	17	.....	17	158	.....	158	161	.....	161
Government Printing Office:									
Revolving fund (net)	3	.....	3	8	.....	8	-16	.....	-16
General fund appropriations	8	.....	8	68	.....	68	61	.....	61
General Accounting Office	24	.....	24	188	.....	188	187	.....	187
United States Tax Court	1	.....	1	16	.....	16	12	.....	12
Other Legislative Branch agencies	1	.....	1	10	.....	10	14	.....	14
Proprietary receipts from the public .....	.....	(**)	(**)	.....	3	-3	.....	3	-3
Intrabudgetary transactions .....	(**)	.....	(**)	-6	.....	-6	-3	.....	-3
Total—Legislative Branch	132	1	131	1,103	14	1,089	1,045	14	1,032
The Judiciary:									
Supreme Court of the United States	1	.....	1	10	.....	10	9	.....	9
Courts of appeals, district courts, and other judicial services	69	.....	69	688	.....	688	617	.....	617
Other	4	.....	4	37	.....	37	35	.....	35
Total—The Judiciary	75	.....	75	735	.....	735	660	.....	660
Executive Office of the President:									
Compensation of the President and the White House Office	2	.....	2	16	.....	16	16	.....	16
Office of Management and Budget	2	.....	2	24	.....	24	28	.....	28
Other	4	.....	4	33	.....	33	30	.....	30
Total—Executive Office of the President	9	.....	9	73	.....	73	74	.....	74
Funds Appropriated to the President:									
Disaster relief	19	.....	19	269	.....	269	141	.....	141
International security assistance:									
Guarantee reserve fund	67	9	58	614	504	110	434	178	255
Foreign military sales credit	314	.....	314	1,869	.....	1,869	1,556	.....	1,556
FFB Direct Loans ¹	116	44	72	1,115	445	670	1,088	411	677
Economic support fund	513	.....	513	3,196	.....	3,196	3,070	.....	3,070
Military assistance .....	(**)	.....	(**)	698	.....	698	704	.....	704
Peacekeeping operations	2	.....	2	29	.....	29	27	.....	27
Other	4	.....	4	28	.....	28	23	.....	23
Proprietary receipts from the public .....	.....	6	-6	.....	98	-98	.....	100	-100
Total—International security assistance	1,016	59	957	7,549	1,047	6,502	6,902	690	6,212
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association .....	.....	.....	.....	457	.....	457	690	.....	690
Inter-American Development Bank	11	.....	11	209	.....	209	210	.....	210
Other .....	(**)	.....	(**)	205	.....	205	170	.....	170
International organizations and programs .....	(**)	.....	(**)	72	.....	72	232	.....	232
Total—Multilateral assistance	10	.....	10	943	.....	943	1,302	.....	1,302
Agency for International Development:									
Functional development assistance program	53	(**)	53	884	2	882	873	3	870
Operating expenses, Agency for International Development	26	.....	26	256	.....	256	253	.....	253
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	43	.....	43	41	.....	41
Other	29	1	28	195	18	177	162	21	141
Proprietary receipts from the public .....	.....	78	-78	.....	526	-526	.....	483	-483
Total—Agency for International Development	108	79	28	1,378	546	832	1,328	507	821
Trade and development program	1	.....	1	10	.....	10	9	.....	9
Peace Corps	8	.....	8	86	.....	86	76	(**)	76
Overseas Private Investment Corporation:									
Public Enterprise Funds	1	5	-4	-4	57	-61	-19	52	-71
FFB Loan Asset Purchases ¹ .....	.....	(**)	(**)	.....	3	-3	.....	3	-3
Inter-American Foundation	2	(**)	2	17	8	9	16	11	5
African Development Foundation .....	(**)	.....	(**)	2	.....	2	1	.....	1
Total—International development assistance	130	85	46	2,433	613	1,819	2,713	572	2,142

Table continued on next page.

Table 5. Outlays of the U.S. Government, May 1986 and Other Periods (In millions)—Continued

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
Funds Appropriated to the President:—Continued									
International monetary programs	\$304	.....	\$304	-\$801	.....	-\$801	\$98	.....	\$98
Military sales programs:									
Foreign military sales trust fund	758	.....	758	6,367	.....	6,367	6,481	.....	6,481
Other	13	\$13	-1	103	\$192	-88	19	\$76	-57
Proprietary receipts from the public .....	.....	613	-613	.....	6,600	-6,600	.....	6,409	-6,409
Other	2	.....	2	24	.....	24	(**)	.....	(**)
Total—Funds Appropriated to the President	2,242	770	1,472	15,944	8,452	7,492	16,355	7,747	8,608
Department of Agriculture:									
Departmental administration	4	.....	4	62	.....	62	62	.....	62
Agricultural Research Service	40	.....	40	337	.....	337	324	.....	324
Cooperative State Research Service	21	.....	21	175	.....	175	160	.....	160
Extension Service	32	.....	32	232	.....	232	223	.....	223
Statistical Reporting Service	5	.....	5	38	.....	38	36	.....	36
Economic Research Service	3	.....	3	30	.....	30	30	.....	30
Foreign Agricultural Service	9	.....	9	60	.....	60	53	.....	53
Foreign Assistance Programs	211	.....	211	594	.....	594	952	.....	952
Agricultural Stabilization and Conservation Service	-35	.....	35	-21	.....	21	149	.....	149
Federal Crop Insurance Corporation	18	3	15	493	120	374	482	129	353
Commodity Credit Corporation:									
Price Support and Related Programs	2,484	725	1,759	24,738	3,958	20,780	19,107	4,470	14,637
National Wool Act Program	21	.....	21	122	.....	122	97	.....	97
Rural Electrification Administration: ¹									
FFB Direct Loans and Asset Purchases	144	114	29	1,422	1,639	-217	1,513	1,099	414
Other	77	98	-21	1,281	1,282	-1	1,410	1,160	250
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund .....	.....	.....	.....	(**)	(**)	(**)	(**)	(**)	(**)
Rural housing insurance fund	578	348	229	3,792	2,600	1,192	5,987	4,934	1,053
Agricultural credit insurance fund	1,312	779	533	6,186	4,124	2,062	8,343	7,348	1,995
Rural development insurance fund	159	100	59	1,594	1,159	434	2,170	1,621	549
Rural water and waste disposal grants	15	.....	15	121	.....	121	100	.....	100
Salaries and expenses	25	.....	25	229	.....	229	211	.....	211
FFB Loan Asset Purchases ¹	715	.....	715	1,655	1,280	375	8,330	6,230	2,100
Other	4	(**)	4	29	2	27	20	1	19
Total—Farmers Home Administration	2,808	1,228	1,580	13,606	9,166	4,440	26,160	20,133	6,027
Soil Conservation Service:									
Conservation operations	26	.....	26	232	.....	232	241	.....	241
Watershed and flood prevention operations	21	.....	21	169	.....	169	145	.....	145
Other	6	.....	6	45	.....	45	48	.....	48
Animal and Plant Health Inspection Service	27	.....	27	187	.....	187	184	.....	184
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	21	.....	21	287	.....	287	341	.....	341
Other	8	3	5	121	28	93	120	24	97
Food Safety and Inspection Service	27	.....	27	233	.....	233	232	.....	232
Food and Nutrition Service:									
Food stamp program	920	.....	920	7,726	.....	7,726	7,927	.....	7,927
Nutrition assistance for Puerto Rico	68	.....	68	545	.....	545	539	.....	539
Child nutrition programs	368	.....	368	2,872	.....	2,872	2,744	.....	2,744
Women, infants and children programs	142	.....	142	1,080	.....	1,080	1,027	.....	1,027
Other	31	.....	31	200	.....	200	178	.....	178
Total—Food and Nutrition Service	1,530	.....	1,530	12,423	.....	12,423	12,416	.....	12,416
Forest Service:									
Forest research	9	.....	9	74	.....	74	73	.....	73
National Forests system	71	.....	71	847	.....	847	694	.....	694
Construction	21	.....	21	178	.....	178	196	.....	196
Forest Service permanent appropriations	4	.....	4	246	.....	246	258	.....	258
Cooperative work	18	.....	18	-49	.....	-49	78	.....	78
Other	8	.....	8	66	.....	66	102	.....	102
Total—Forest Service	131	.....	131	1,362	.....	1,362	1,401	.....	1,401
Other	13	2	11	108	20	87	79	6	74
Proprietary receipts from the public .....	.....	35	-35	.....	791	-791	.....	713	-713
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Total—Department of Agriculture	7,654	2,209	5,444	58,337	17,004	41,333	65,962	27,734	38,229

Table continued on next page.

Table 5. Outlays of the U.S. Government, May 1986 and Other Periods (In millions)—Continued

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
Department of Commerce:									
General administration	\$14	\$7	\$7	\$228	\$57	\$169	\$263	\$63	\$199
Bureau of the Census	22	.....	22	142	.....	142	115	.....	115
Economic and Statistical Analysis	5	.....	5	41	.....	41	49	.....	49
Economic Development Assistance	6	.....	6	39	.....	39	1	.....	1
Promotion of Industry and Commerce	20	.....	20	167	.....	167	167	.....	167
Science and technology:									
National Oceanic and Atmospheric Administration	80	2	78	819	11	807	698	10	688
Patent and Trademark Office	5	.....	5	52	.....	52	62	.....	62
National Bureau of Standards	9	.....	9	77	.....	77	74	.....	74
National Telecommunications and Information Administration	3	.....	3	19	.....	19	24	.....	24
Total—Science and technology	97	2	94	967	11	956	858	10	848
Proprietary receipts from the public .....	.....	4	-4	.....	38	-38	.....	36	-34
Intrabudgetary transactions .....	(**)	.....	(**)	-74	.....	-74	-8	.....	-8
Total—Department of Commerce	163	13	151	1,509	106	1,403	1,444	109	1,335
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,272	.....	2,272	18,062	.....	18,062	18,800	.....	18,800
Department of the Navy	1,944	.....	1,944	15,652	.....	15,652	14,571	.....	14,571
Department of the Air Force	1,702	.....	1,702	13,454	.....	13,454	12,664	.....	12,664
Total—Military personnel	5,918	.....	5,918	47,167	.....	47,167	44,035	.....	44,035
Operation and maintenance:									
Department of the Army	1,817	.....	1,817	13,496	.....	13,496	12,503	.....	12,503
Department of the Navy	2,156	.....	2,156	15,917	.....	15,917	16,319	.....	16,319
Department of the Air Force	1,932	.....	1,932	14,078	.....	14,078	12,804	.....	12,804
Defense agencies	687	.....	687	5,192	.....	5,192	4,809	.....	4,809
Total—Operation and maintenance	6,592	.....	6,592	48,682	.....	48,682	46,436	.....	46,436
Procurement:									
Department of the Army	1,293	.....	1,293	9,990	.....	9,990	9,573	.....	9,573
Department of the Navy	2,342	.....	2,342	17,987	.....	17,987	18,664	.....	18,664
Department of the Air Force	3,133	.....	3,133	21,524	.....	21,524	18,089	.....	18,089
Defense agencies	86	.....	86	661	.....	661	674	.....	674
Total—Procurement	6,854	.....	6,854	50,162	.....	50,162	44,999	.....	44,999
Research, development, test, and evaluation:									
Department of the Army	354	.....	354	2,642	.....	2,642	2,592	.....	2,592
Department of the Navy	886	.....	886	6,186	.....	6,186	5,166	.....	5,166
Department of the Air Force	1,148	.....	1,148	9,196	.....	9,196	7,833	.....	7,833
Defense agencies	527	.....	527	3,188	.....	3,188	2,241	.....	2,241
Total—Research, development, test, and evaluation ..	2,914	.....	2,914	21,212	.....	21,212	17,831	.....	17,831
Military construction:									
Department of the Army	128	.....	128	968	.....	969	714	.....	714
Department of the Navy	117	.....	117	873	.....	873	827	.....	827
Department of the Air Force	136	.....	136	1,054	.....	1,054	926	.....	926
Defense agencies	56	.....	56	296	.....	296	241	.....	241
Total—Military construction	435	.....	435	3,191	.....	3,191	2,708	.....	2,708
Family housing	228	(**)	228	1,836	(**)	1,836	1,653	(**)	1,653
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	2	1	(**)	1	1	(**)
Intragovernmental funds:									
Department of the Army	188	.....	188	760	.....	760	142	.....	142
Department of the Navy:									
FFB Direct Loans ¹	179	56	123	570	124	446	981	55	926
Other	-62	.....	-62	603	.....	603	-32	.....	-32
Department of the Air Force	124	.....	124	527	.....	527	511	.....	511
Defense agencies	-100	.....	-100	1,078	.....	1,078	739	.....	739
Other	28	26	2	232	202	30	183	187	-4
Proprietary receipts from the public .....	.....	89	-89	.....	368	-368	.....	493	-493
Intrabudgetary transactions	-23	.....	-23	286	.....	286	204	.....	204
Total—Department of Defense—Military	23,276	171	23,105	176,310	695	175,614	160,394	737	159,657

Table continued on next page.

Table 5. Outlays of the U.S. Government, May 1986 and Other Periods (In millions)—Continued

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
Department of Defense—Civil									
Corps of Engineers:									
General Investigations	\$11	.....	\$11	\$85	.....	\$85	\$86	.....	\$86
Construction, general	73	.....	73	570	.....	570	680	.....	680
Operation and maintenance, general	100	.....	100	793	.....	793	783	.....	783
Flood control	19	.....	19	252	.....	252	238	.....	238
Other	8	.....	8	163	.....	163	184	.....	184
Proprietary receipts from the public .....	.....	\$9	-9	.....	\$27	-27	.....	\$45	-45
Total—Corps of Engineers	211	9	201	1,864	27	1,836	1,970	45	1,925
Military retirement fund:									
Payments to military retirement fund .....	.....	.....	.....	10,500	.....	10,500	9,500	.....	9,500
Military retirement fund	1,469	.....	1,469	11,713	.....	11,713	10,005	.....	10,005
Intrabudgetary transactions .....	.....	.....	.....	-10,500	.....	-10,500	-9,500	.....	-9,500
Other	6	(**)	6	54	(**)	54	27	(**)	27
Proprietary receipts from the public .....	.....	(**)	(**)	.....	4	-4	.....	4	-4
Total—Department of Defense—Civil	1,685	10	1,675	13,631	32	13,599	12,002	49	11,953
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	347	.....	347	2,523	.....	2,523	2,894	.....	2,894
Impact aid	83	.....	83	506	.....	506	480	.....	480
Special programs	44	.....	44	12	.....	12	542	.....	542
Indian education	2	.....	2	29	.....	29	52	.....	52
Total—Office of Elementary and Secondary Education	475	.....	475	3,071	.....	3,071	3,969	.....	3,969
Office of Bilingual Education and Minority Languages									
Affairs	9	.....	9	71	.....	71	126	.....	126
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	74	.....	74	1,187	.....	1,187	730	.....	730
Rehabilitation services and handicapped research	93	.....	93	914	.....	914	569	.....	569
Payments of institutions for the handicapped	8	.....	8	80	.....	80	62	.....	62
Office of Vocational and Adult Education	45	.....	45	625	.....	625	449	.....	449
Office of Postsecondary Education:									
College housing loans	-3	19	-21	35	126	-91	72	224	-151
Student financial assistance	248	.....	248	3,991	.....	3,991	2,895	.....	2,895
Guaranteed student loans	381	.....	381	2,194	.....	2,194	2,512	.....	2,512
Higher education	21	.....	21	-23	.....	-23	301	.....	301
Howard University	13	.....	13	79	.....	79	135	.....	135
Higher education facilities loans and insurance	-5	.....	-5	6	.....	6	11	.....	11
Total—Office of Postsecondary Education	655	19	636	6,282	126	6,156	5,927	224	5,703
Office of Educational Research and Improvement									
Departmental management	6	.....	6	168	.....	168	188	.....	188
Proprietary receipts from the public .....	.....	28	-28	.....	49	-49	.....	12	-12
Total—Department of Education	1,383	46	1,337	12,375	175	12,200	12,093	236	11,858
Department of Energy:									
Atomic energy defense activities									
Energy programs:	637	.....	637	4,999	.....	4,999	4,718	.....	4,718
General science and research activities	48	.....	48	449	.....	449	458	.....	458
Energy supply, R and D activities	158	.....	158	1,407	.....	1,407	1,453	.....	1,453
Uranium supply and enrichment activities	106	.....	106	773	.....	773	1,119	.....	1,119
Fossil energy research and development	24	.....	24	226	.....	226	226	.....	226
Naval petroleum and oil shale reserves	14	.....	14	106	.....	106	93	.....	93
Energy conservation	43	.....	43	320	.....	320	293	.....	293
Strategic petroleum reserve ¹	11	.....	11	431	.....	431	1,212	.....	1,212
Alternative fuels productions:									
FFB direct loans ¹ .....	.....	.....	.....	.....	.....	.....	171	.....	171
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	32	.....	32	255	.....	255	187	.....	187
Other	28	.....	28	216	.....	216	193	.....	193
Total—Energy programs	464	.....	464	4,184	.....	4,184	5,406	.....	5,406
Power Marketing Administration									
Departmental administration	92	102	-9	815	797	18	802	1,048	-246
Proprietary receipts from the public	30	.....	30	243	.....	243	209	.....	209
Intrabudgetary transactions .....	.....	217	-217	.....	1,894	-1,894	.....	1,944	-1,944
Other	1	.....	1	-36	.....	-36	(**)	.....	(**)
Total—Department of Energy	1,224	318	905	10,205	2,692	7,514	11,134	2,992	8,142

Table continued on next page.

Table 5. Outlays of the U.S. Government, May 1986 and Other Periods (In millions)—Continued

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
Department of Health and Human Services Except Social Security:									
Public Health Service:									
Food and Drug Administration	\$29	(**)	\$29	\$288	\$2	\$286	\$273	\$2	\$271
Health Resources and Services Administration:									
Public enterprise funds	5	.....	5	17	.....	17	15	1	14
Health resources and services	157	.....	157	1,004	.....	1,004	968	.....	968
Indian health and facilities	67	.....	67	571	.....	571	577	.....	577
FFB Loan Asset Purchases ¹ .....	.....	(**)	(**)	.....	4	-4	1	5	-4
Centers for Disease Control	35	.....	35	276	.....	276	253	.....	253
National Institutes of Health:									
Cancer research	108	.....	108	832	.....	832	754	.....	754
Heart, lung, and blood research	78	.....	78	581	.....	581	500	.....	500
Arthritis, diabetes, and digestive and kidney diseases	46	.....	46	369	.....	369	333	.....	333
Neurological and communicative disorders and stroke	36	.....	36	269	.....	269	237	.....	237
Allergy and infectious diseases	31	.....	31	254	.....	254	229	.....	229
General medical sciences	42	.....	42	308	.....	308	293	.....	293
Child health and human development	29	.....	29	215	.....	215	198	.....	198
Other research institutes	55	.....	55	418	.....	418	388	.....	388
Research resources	29	.....	29	202	.....	202	173	.....	173
Other	27	.....	27	42	.....	42	28	.....	28
Total—National Institutes of Health	479	.....	479	3,489	.....	3,489	3,133	.....	3,133
Alcohol, Drug Abuse, and Mental Health Administration	75	.....	75	665	.....	665	650	.....	650
Office of Assistant Secretary for Health	14	.....	14	127	.....	127	125	.....	125
Total—Public Health Service	662	(**)	662	6,436	6	6,429	5,995	8	5,988
Health Care Financing Administration:									
Grants to States for Medicaid	2,096	.....	2,096	16,385	.....	16,385	15,062	.....	15,062
Payments to health care trust funds	1,482	.....	1,482	12,249	.....	12,249	13,175	.....	13,175
Program management	13	.....	13	44	.....	44	25	.....	25
Federal hospital insurance trust fund:									
Benefit payments	4,043	.....	4,043	32,443	.....	32,443	32,407	.....	32,407
Administrative expenses and construction	66	.....	66	439	.....	439	570	.....	570
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	13	.....	13
Total—FHI trust fund	4,109	.....	4,109	32,882	.....	32,882	32,990	.....	32,990
Federal supplementary medical ins. trust fund:									
Benefit payments	2,103	.....	2,103	16,073	.....	16,073	13,983	.....	13,983
Administrative expenses and construction	75	.....	75	706	.....	706	598	.....	598
Total—FSMI trust fund	2,178	.....	2,178	16,779	.....	16,779	14,581	.....	14,581
Total—Health Care Financing Administration	9,878	.....	9,878	78,338	.....	78,338	75,833	.....	75,833
Social Security Administration:									
Payments to social security trust funds	114	.....	114	7,395	.....	7,395	2,961	.....	2,961
Special benefits for disabled coal miners	81	.....	81	669	.....	669	695	.....	695
Supplemental security income program	1,684	.....	1,684	7,587	.....	7,587	7,103	.....	7,103
Assistance payments program	783	.....	783	6,263	.....	6,263	5,805	.....	5,805
Child support enforcement	55	.....	55	458	.....	458	399	.....	399
Low income home energy assistance	88	.....	88	1,825	.....	1,825	1,844	.....	1,844
Refugee and entrant assistance	31	.....	31	271	.....	271	330	.....	330
Payments to States from receipts for child support .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—Social Security Administration	2,816	.....	2,816	24,469	.....	24,469	19,138	.....	19,138
Human Development Services:									
Social services block grant	238	.....	238	1,828	.....	1,829	1,924	.....	1,924
Human development services	157	.....	157	1,368	.....	1,368	1,256	.....	1,254
Family social services	50	.....	50	559	.....	559	499	.....	499
Work incentives	13	.....	13	75	.....	75	163	.....	163
Community services	37	.....	37	238	.....	238	263	.....	263
Other .....	.....	(**)	(**)	(**)	-1	1	1	1	(**)
Total—Human Development Services	496	(**)	496	4,070	1	4,069	4,105	1	4,105
Departmental management	20	.....	20	132	.....	132	158	.....	158
Proprietary receipts from the public .....	.....	\$473	-473	.....	3,836	-3,836	.....	3,702	-3,702
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund	-1,457	.....	-1,457	-12,159	.....	-12,159	-12,006	.....	-12,006
Payments for tax and other credits:									
Federal hospital insurance trust fund	-24	.....	-24	-90	.....	-90	-1,169	.....	-1,169
Other .....	.....	.....	.....	-380	.....	-380	-827	.....	-827
Total—Department of Health and Human Services, Except Social Security	12,591	474	12,117	100,816	3,843	96,973	91,226	3,711	87,515

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Table 5. Outlays of the U.S. Government, May 1986 and Other Periods (In 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
Department of Health and Human Services, Social Security¹:									
Federal old-age and survivors insurance trust fund:									
Benefit payments	\$14,634	.....	\$14,634	\$115,039	.....	\$115,039	\$109,347	.....	\$109,347
Administrative expenses and construction	102	.....	102	1,062	.....	1,062	1,061	.....	1,061
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vocational Rehabilitation Services .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings .....	.....	.....	.....	542	.....	542	1,101	.....	1,101
Interest on normalized tax transfers .....	.....	.....	.....	144	.....	144	311	.....	311
Total—FOASI trust fund	14,738	.....	14,738	116,788	.....	116,788	111,820	.....	111,820
Federal disability insurance trust fund:									
Benefit payments	1,666	.....	1,666	12,667	.....	12,667	12,339	.....	12,339
Administrative expenses and construction	36	.....	36	396	.....	396	383	.....	383
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vocational Rehabilitation Services .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	14	.....	14	30	.....	30
Total—FDI trust fund	1,702	.....	1,702	13,277	.....	13,277	12,752	.....	12,752
Proprietary Receipts from the public .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary Transactions ²	-114	.....	-114	-7,557	.....	-7,557	-3,234	.....	-3,234
Total—Department of Health and Human Services, Social Security (off-budget)	16,324	(**)	16,324	122,508	(**)	122,508	121,338	(**)	121,338
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	-919	-\$651	-268	854	\$1,986	-1,133	2,001	\$2,507	-505
Housing for the elderly or handicapped fund	45	40	5	822	306	516	768	290	478
Other	2	6	-4	38	40	-1	42	38	4
Rent supplement payments	5	.....	5	32	.....	32	-134	.....	-134
Homeownership assistance	18	.....	18	178	.....	178	182	.....	182
Rental housing assistance	48	.....	48	410	.....	410	415	.....	415
Low-rent public housing	249	.....	249	1,545	.....	1,545	1,638	.....	1,638
College housing grants .....	.....	.....	.....	.....	.....	.....	4	.....	4
Lower income housing assistance	558	.....	558	5,002	.....	5,002	4,714	.....	4,714
Other	8	.....	8	35	.....	35	4	.....	4
Total—Housing Programs	14	-605	619	8,915	2,332	6,583	9,633	2,834	6,799
Public and Indian Housing:									
Low-rent housing—loans and other expenses	-45	2	-48	833	67	566	12,162	348	11,814
Payments for operation of low-income housing projects	119	.....	119	806	.....	806	751	.....	751
FFB Direct Loans ¹ .....	.....	.....	.....	.....	35	-35	.....	32	-32
Total—Public and Indian Housing	74	2	72	1,439	102	1,337	12,913	381	12,533
Government National Mortgage Association:									
Management and liquidating functions fund	15	617	-602	250	985	-735	480	862	-382
Guarantees of mortgage-backed securities	1	37	-36	16	205	-189	18	172	-154
Participation sales fund	-50	.....	-50	-82	.....	-82	-92	.....	-92
Total—Government National Mortgage Association	-34	654	-688	184	1,190	-1,006	406	1,034	-628
Community Planning and Development:									
Public enterprise fund	10	10	(**)	72	85	-13	79	94	-15
FFB Direct Loans ¹	15	(**)	15	59	47	12	60	6	54
Community Development Grants	238	.....	238	2,257	.....	2,257	2,577	.....	2,577
Urban development grants	31	.....	31	320	.....	320	332	.....	332
Other	7	.....	7	52	.....	52	10	.....	10
Total—Community Planning and Development	301	10	292	2,760	132	2,628	3,057	100	2,958
Management and administration	21	.....	21	203	.....	203	200	.....	200
Other	4	.....	4	40	.....	40	33	.....	33
Total—Department of Housing and Urban Development	380	61	319	13,540	3,755	9,784	26,243	4,348	21,894

Table continued on next page.

Table 5. Outlays of the U.S. Government, May 1986 and Other Periods (In 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
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$33	.....	\$33	\$274	.....	\$274	\$269	.....	\$269
Payments in lieu of taxes .....	(**)	.....	(**)	(**)	.....	(**)	2	.....	2
Payments to States and counties for general purpose fiscal assistance .....	.....	.....	.....	15	.....	15	78	.....	78
Other	9	.....	9	57	.....	57	70	.....	70
Minerals Management Service	44	.....	44	437	.....	436	473	.....	473
Office of Surface Mining Reclamation and Enforcement	32	.....	32	209	.....	209	170	.....	170
Total—Land and minerals management	117	.....	117	993	.....	993	1,061	.....	1,061
Water and science:									
Bureau of Reclamation:									
Construction program	52	\$2	50	540	\$62	478	439	\$61	379
Operation and maintenance	11	.....	11	97	.....	97	92	.....	92
Other	13	.....	13	95	.....	95	88	.....	88
Geological Survey	37	.....	37	286	.....	286	291	.....	291
Bureau of Mines	12	2	10	101	19	81	114	15	99
Total—Water and science	124	5	120	1,118	81	1,037	1,024	76	948
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	61	.....	61	395	.....	395	392	.....	392
.....	72	.....	72	603	.....	603	694	.....	694
Total—Fish and wildlife and parks	133	.....	133	997	.....	997	1,086	.....	1,086
Bureau of Indian Affairs:									
Operation of Indian programs	70	.....	70	610	.....	610	660	.....	660
Construction	12	.....	12	74	.....	74	84	.....	84
Indian tribal funds	25	.....	25	202	.....	202	228	.....	228
Other	4	(**)	4	39	6	33	42	6	36
Total—Bureau of Indian Affairs	111	(**)	110	925	6	919	1,014	6	1,007
Territorial and International Affairs:									
FFB Direct Loans ¹ .....	.....	.....	.....	.....	1	-1	.....	1	-1
Other	8	.....	8	132	.....	132	129	.....	129
Departmental offices	4	.....	4	74	.....	74	63	.....	63
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska									
.....	.....	1	-1	.....	(**)	(**)	.....	3	-3
Other .....	.....	109	-109	.....	1,179	-1,179	.....	1,226	-1,226
Intrabudgetary transactions .....	(**)	.....	(**)	-7	.....	-7	-30	.....	-30
Total—Department of the Interior	497	115	383	4,232	1,268	2,965	4,347	1,312	3,035
Department of Justice:									
General administration	-12	.....	-12	60	.....	60	54	.....	54
United States Parole Commission	1	.....	1	6	.....	6	6	.....	6
Legal activities	64	.....	64	507	.....	507	521	.....	521
Interagency law enforcement .....	(**)	.....	(**)	7	.....	7	61	.....	61
Federal Bureau of Investigation	94	.....	94	790	.....	790	669	.....	669
Drug Enforcement Administration	36	.....	36	225	.....	225	219	.....	219
Immigration and Naturalization Service	48	.....	48	382	.....	382	358	.....	358
Federal Prison System	53	3	50	433	22	412	375	17	358
Office of Justice Programs	12	(**)	12	104	(**)	104	99	.....	99
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Justice	297	3	294	2,515	22	2,493	2,361	17	2,344
Department of Labor:									
Employment and Training Administration:									
Program administration	5	.....	5	42	.....	42	41	.....	41
Training and employment services	308	.....	308	2,058	.....	2,058	1,852	.....	1,852
Community service employment for older Americans	25	.....	25	210	.....	210	215	.....	215
Federal unemployment benefits and allowances	24	.....	24	-11	.....	-11	3	.....	3
State unemployment insurance and employment service operation	-1	.....	-1	21	.....	21	1	.....	1
Advances to the unemployment trust fund and other funds	2	.....	2	116	.....	116	1,261	.....	1,261
Other .....	(**)	.....	(**)	-2	.....	-2	-13	.....	-13

Table continued on next page.

Table 5. Outlays of the U.S. Government, May 1986 and Other Periods (In millions)—Continued

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
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,294	.....	\$1,294	\$11,022	.....	\$11,022	\$11,454	.....	\$11,454
State administrative expenses	220	.....	220	1,595	.....	1,595	1,605	.....	1,605
Federal administrative expenses	7	.....	7	91	.....	91	77	.....	77
Veterans employment and training	8	.....	8	80	.....	80	75	.....	75
Interest on refunds of taxes	2	.....	2	8	.....	8	5	.....	5
Repayment of advances from the general fund .....	.....	.....	.....	582	.....	582	940	.....	940
Interest on advances to the Employment Security Administration account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad-unemployment insurance:									
Railroad unemployment benefits	13	.....	13	146	.....	146	131	.....	131
Administrative expenses .....	(**)	.....	(**)	11	.....	11	16	.....	16
Payment of interest on advances from railroad retirement account .....	.....	.....	.....	.....	.....	.....	5	.....	5
Total—Unemployment trust fund	1,545	.....	1,545	13,536	.....	13,536	14,308	.....	14,308
Total—Employment and Training Administration	1,908	.....	1,908	15,969	.....	15,969	17,669	.....	17,669
Labor-Management Services	5	.....	5	37	.....	37	38	.....	38
Pension Benefit Guaranty Corporation	18	-\$103	-84	150	\$260	-110	124	\$114	10
Employment Standards Administration:									
Salaries and expenses	17	.....	17	123	.....	123	120	.....	120
Special benefits	86	.....	86	-3	.....	-3	-188	.....	-188
Black lung disability trust fund	55	.....	55	399	.....	399	412	.....	412
Special workers' compensation expenses	6	.....	6	44	.....	44	39	.....	39
Occupational Safety and Health Administration	19	.....	19	142	.....	142	138	.....	138
Mine Safety and Health Administration	11	.....	11	99	.....	99	102	.....	102
Bureau of Labor Statistics	-9	.....	-9	81	.....	81	93	.....	93
Departmental management	14	.....	14	87	.....	87	87	.....	87
Proprietary receipts from the public .....	.....	(**)	(**)	.....	1	-1	.....	1	-1
Intrabudgetary transactions	-8	.....	-8	-792	.....	-792	-2,323	.....	-2,323
Total—Department of Labor	2,120	103	2,018	16,335	261	16,074	16,311	115	16,196
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	123	.....	123	888	.....	888	726	.....	726
Acquisition, operation, and maintenance of buildings abroad	17	.....	17	157	.....	157	168	.....	168
Payment to Foreign Service retirement and disability fund .....	(**)	.....	(**)	118	.....	118	107	.....	107
Foreign Service retirement and disability fund	2	.....	2	160	.....	160	113	.....	113
Other	3	.....	3	15	.....	15	15	.....	15
Total—Administration of Foreign Affairs	144	.....	144	1,338	.....	1,338	1,129	.....	1,129
International Organizations and Conferences	13	.....	13	449	.....	449	477	.....	477
International Commissions	1	.....	1	19	.....	19	18	.....	18
Migration and Refugee Assistance	22	.....	22	241	.....	241	269	.....	269
International Narcotics Control	5	.....	5	36	.....	36	35	.....	35
Other	2	.....	2	33	.....	33	36	.....	36
Proprietary receipts from the public .....	.....	.....	.....	.....	3	-3	.....	(**)	(**)
Intrabudgetary transactions .....	(**)	.....	(**)	-163	.....	-163	-149	.....	-149
Total—Department of State	186	.....	186	1,954	3	1,952	1,814	(**)	1,813
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	934	.....	934	8,169	.....	8,169	7,305	.....	7,305
Other	4	.....	4	27	1	26	2	.....	2
Other programs	13	.....	13	127	.....	127	204	.....	204
Total—Federal Highway Administration	951	.....	951	8,322	1	8,321	7,511	.....	7,511
National Highway Traffic Safety Administration:									
Operations and research	5	.....	5	39	.....	39	46	.....	46
Trust fund share of highway safety programs	13	.....	13	104	.....	104	85	.....	85
Other .....	(**)	.....	(**)	-2	.....	-2	1	.....	1

Table continued on next page.

Table 5. Outlays of the U.S. Government, May 1986 and Other Periods (In millions)—Continued

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
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	(**)	(**)	(**)	\$16	\$2	\$14	\$33	\$25	\$8
Northeast corridor improvement program	\$6	.....	\$6	68	.....	68	102	.....	102
Grants to National Railroad Passenger Corporation .....	(**)	.....	(**)	525	.....	525	573	.....	573
FFB Direct Loans ¹ .....	.....	\$17	-17	1	107	-107	3	10	-7
Other	6	.....	6	70	.....	70	74	.....	74
Total—Federal Railroad Administration	13	17	-4	680	109	571	785	35	750
Urban Mass Transportation Administration:									
Formula grants	219	.....	219	1,033	.....	1,033	799	.....	799
Discretionary grants	49	.....	49	473	.....	473	350	.....	350
Other	82	.....	82	661	.....	661	1,002	.....	1,002
Federal Aviation Administration:									
Operations	196	.....	196	1,417	.....	1,417	1,265	.....	1,265
Other	3	(**)	3	28	(**)	28	35	(**)	35
Airport and airway trust fund:									
Grants-in-aid for airports	68	.....	68	572	.....	572	513	.....	513
Facilities and equipment	64	.....	64	481	.....	481	270	.....	270
Research, engineering and development	25	.....	25	184	.....	184	169	.....	169
Operations .....	(**)	.....	(**)	420	.....	420	563	.....	563
Total—Airport and airway trust fund	157	.....	157	1,658	.....	1,658	1,515	.....	1,515
Total—Federal Aviation Administration	356	(**)	356	3,103	(**)	3,103	2,814	(**)	2,814
Coast Guard:									
Operating expenses	134	.....	134	1,118	.....	1,118	1,127	.....	1,127
Acquisition, construction, and improvements	37	.....	37	276	.....	276	303	.....	303
Retired pay	29	.....	29	227	.....	227	194	.....	194
Other	26	(**)	25	93	3	91	79	3	76
Total—Coast Guard	226	(**)	226	1,714	3	1,711	1,702	3	1,699
Maritime Administration:									
Public enterprise funds	244	22	223	1,179	181	999	285	183	102
Operating-differential subsidies	18	.....	18	193	.....	193	236	.....	236
Other	7	.....	7	56	.....	56	61	.....	61
Other	12	1	11	118	9	109	114	7	108
Proprietary receipts from the public .....	.....	6	-6	.....	43	-43	.....	42	-42
Intrabudgetary transactions	-1	.....	-1	-5	.....	-5	-55	.....	-55
Total—Department of Transportation	2,194	46	2,148	17,669	345	17,324	15,737	269	15,468
Department of the Treasury:									
Departmental offices:									
Office of Revenue Sharing:									
Salaries and expenses .....	(**)	.....	(**)	5	.....	5	5	.....	5
General revenue sharing .....	(**)	.....	(**)	3,381	.....	3,381	3,450	.....	3,450
Federal Law Enforcement Training Center	2	.....	2	10	.....	10	11	.....	11
Financial Management Service:									
Salaries and expenses	20	.....	20	161	.....	161	165	.....	165
Claims, judgements, and relief acts	29	.....	29	199	.....	199	226	.....	226
Energy security reserve	2	.....	2	23	.....	23	28	.....	28
Other .....	(**)	.....	(**)	611	.....	611	40	.....	40
Total—Financial Management Service	51	.....	51	995	.....	995	460	.....	460
Federal Financing Bank:¹									
Oregon Veterans Housing .....	.....	.....	.....	.....	60	-60	60	.....	60
Other	-1,303	-1,280	-43	7,868	8,424	-557	13,838	14,050	-212
Bureau of Alcohol, Tobacco and Firearms	15	.....	15	111	.....	111	112	.....	112
United States Customs Service	68	.....	68	522	.....	522	505	.....	505
Bureau of Engraving and Printing	-8	.....	-8	-16	.....	-16	-23	.....	-23
United States Mint	3	.....	3	67	.....	67	57	.....	57
Bureau of the Public Debt	20	.....	20	134	.....	134	128	.....	128

Table continued on next page.

Table 5. Outlays of the U.S. Government, May 1986 and Other Periods (In millions)—Continued

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
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$5		\$5	\$56		\$56	\$69		\$69
Processing tax returns	79		79	822		822	711		711
Examinations and appeals	109		109	924		924	904		904
Investigation, collection and taxpayer service	91		91	721		721	693		693
Payment where credit exceeds liability for tax	247		247	1,295		1,295	973		973
Refunding internal revenue collections, interest	119		119	1,254		1,254	903		903
Internal revenue collections for Puerto Rico	9		9	131		131	242		242
Other	(**)	(**)	(**)	2	\$1	(**)	2	\$2	(**)
Total—Internal Revenue Service	659	(**)	659	5,204	1	5,203	4,498	2	4,496
United States Secret Service	19		19	182		182	199		199
Comptroller of the Currency	14	\$1	13	144	119	25	113	94	19
Interest on the public debt:									
Public issues (accrual basis)	13,186		13,186	104,255		104,255	97,983		97,983
Special issues (cash basis)	1,589		1,589	15,831		15,831	16,432		16,432
Total—Interest on the public debt	14,776		14,776	120,086		120,086	114,415		114,415
Proprietary receipts from the public		271	-271		1,832	-1,832		2,310	-2,310
Receipts from off-budget Federal entities					-158	-158		-341	-341
Intrabudgetary transactions	-1,660		-1,660	-11,904		-11,904	-13,486		-13,486
Total—Department of the Treasury	12,663	-988	13,651	126,193	10,437	115,756	123,725	16,456	107,270
Environmental Protection Agency:									
Salaries and expenses	15		15	411		411	411		411
Research and development	16		16	127		127	102		102
Abatement, control, and compliance	45		45	297		297	283		283
Construction grants	216		216	2,056		2,056	1,918		1,918
Hazardous substance response trust fund	25		25	307		307	242		242
Other	1	(**)	1	153	(**)	153	47	(**)	47
Proprietary receipts from the public		3	-3		13	-13		4	-4
Intrabudgetary transactions				-150		-150	-44		-44
Total—Environmental Protection Agency	317	3	315	3,202	14	3,188	2,960	5	2,955
General Services Administration:									
Real property activities:									
FFB Direct Loans ¹		(**)	(**)		3	-3		3	-3
Federal Buildings Fund	155		155	-82		-82	-378		-378
Personal property activities	31		31	275		275	129		129
Information Resources Management Service	14		14	-40		-40	-6		-6
Federal property resources activities	-5		-5	-122		-122	-29		-29
General activities	10		10	88		88	100	(**)	100
Proprietary receipts from the public		3	-3		45	-45		48	-48
Other		3	-3		-63	63		-92	92
Total—General Services Administration	205	6	200	120	-15	136	-184	-40	-143
National Aeronautics and Space Administration:									
Research and development	250		250	1,714		1,714	1,375		1,375
Space flight, control, and data communications:									
FFB Direct Loans ¹								67	-67
Other	236		236	2,379		2,379	2,705		2,705
Construction of facilities	13		13	129		129	110		110
Research and program management	114		114	903		903	873		873
Other	(**)		(**)	(**)		(**)			
Total—National Aeronautics and Space Administration	614		614	5,125		5,125	5,063	67	4,996
Office of Personnel Management:									
Salaries and expenses	-23		-23	73		73	116		116
Government payment for annuitants, employees health benefits									
Payment to civil service retirement and disability fund	1		1	737		737	975		975
Civil service retirement and disability fund	2,041		2,041	15,907		15,907	15,236		15,236
Employees health benefits fund	620	631	-11	4,724	5,432	-707	4,339	4,583	-244
Employees life insurance fund	90	280	-190	621	1,187	-566	588	1,104	-515
Retired employees health benefits fund	1	1	(**)	8	8	(**)	6	10	-4
Other	-5		-5	-9		-9	5		5
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions				-1		-1	-3		-3
Other	-3		-3	-22		-22	-23		-23
Total—Office of Personnel Management	2,721	912	1,809	22,038	6,626	15,412	21,242	5,697	15,545

Table continued on next page.

Table 5. Outlays of the U.S. Government, May 1986 and Other Periods (In millions)—Continued

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
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$294	\$79	\$215	\$801	\$618	\$184	\$642	\$566	\$78
Disaster loan fund	38	52	-14	376	529	-153	421	587	-165
Other	3	1	2	21	9	12	21	10	11
Salaries and expenses	21	.....	21	192	.....	192	178	.....	178
FFB Direct Loans ¹	20	34	-13	228	97	132	341	74	266
FFB Asset Purchases ¹ .....	.....	(**)	(**)	.....	4	-4	.....	5	-5
Other .....	(**)	.....	(**)	2	.....	2	(**)	(**)	(**)
Total—Small Business Administration	377	165	212	1,621	1,257	364	1,602	1,242	360
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	129	80	50	1,193	1,008	184	1,086	937	149
Direct loan revolving fund	1	5	-4	15	39	-23	17	43	-26
Other	34	31	3	324	283	40	281	291	-10
Compensation and pensions	2,363	.....	2,363	10,751	.....	10,751	10,602	.....	10,602
Readjustment benefits	161	.....	161	785	.....	785	983	.....	983
Medical care	735	.....	735	5,996	.....	5,996	5,675	.....	5,675
Medical and prosthetic research	14	.....	14	122	.....	122	150	.....	150
General operating expenses	35	.....	35	514	.....	514	506	.....	506
Construction projects	42	.....	42	357	.....	357	342	.....	342
Post-Vietnam era veterans education account	31	.....	31	173	.....	173	132	.....	132
Insurance funds:									
National service life	89	.....	89	703	.....	703	649	.....	649
United States government life	4	.....	4	30	.....	30	31	.....	31
Veterans special life	6	4	1	50	81	-31	47	77	-30
Other	-10	.....	-10	75	.....	75	78	.....	78
Proprietary receipts from the public:									
National service life .....	.....	36	-36	.....	297	-297	.....	282	-282
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	25	-25	.....	205	-205	.....	130	-130
Intrabudgetary transactions	-3	.....	-3	-102	.....	-102	-67	.....	-67
Total—Veterans Administration	3,630	181	3,449	20,985	1,913	19,072	20,512	1,759	18,754
Independent agencies:									
Action	10	.....	10	110	.....	110	86	.....	86
Board for International Broadcasting	13	.....	13	84	.....	84	69	.....	69
Consumer Product Safety Commission	2	.....	2	24	.....	24	24	.....	24
Corporation for Public Broadcasting .....	.....	.....	.....	160	.....	160	151	.....	151
District of Columbia:									
Federal payment .....	.....	.....	.....	527	.....	527	519	.....	519
Proprietary receipts from the public .....	.....	201	-201	.....	564	-564	.....	107	-107
Equal Employment Opportunity Commission	12	.....	12	110	.....	110	107	.....	107
Export-Import Bank of the United States	67	366	-299	1,740	2,528	-788	2,264	2,676	-411
Federal Communications Commission	6	.....	6	62	.....	62	63	.....	63
Federal Deposit Insurance Corporation	669	353	316	4,234	3,966	269	2,615	3,650	-1,035
Federal Emergency Management Agency:									
Public enterprise funds	26	22	4	367	167	200	175	224	-49
Salaries and expenses	9	.....	9	79	.....	79	99	.....	99
Emergency management and planning assistance	25	.....	25	188	.....	188	259	.....	259
Emergency food distribution and shelter program	14	.....	14	55	.....	55	70	.....	70
Other .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	5	3	1	29	28	1	63	63	(**)
Federal Savings and Loan Insurance Corp. fund	318	121	197	1,575	1,694	-120	2,509	1,273	1,236
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal Trade Commission	4	.....	4	40	.....	40	41	.....	41
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	2	.....	2	30	.....	30	45	.....	45
Appalachian Regional Commission	12	.....	12	96	.....	96	125	.....	125
Other	2	(**)	2	3	1	2	1	1	(**)
Interstate Commerce Commission	3	.....	3	31	.....	31	35	.....	35
Legal Services Corporation	47	.....	47	207	.....	207	199	.....	199
Merit Systems Protection Board	1	.....	1	16	.....	16	15	.....	15
National Archives and Record Administration .....	(**)	.....	(**)	63	.....	63	64	(**)	64
National Credit Union Administration:									
Central liquidity facility	9	33	-25	135	236	-100	870	920	-50
Other	6	2	4	-12	232	-244	61	801	-741

Table continued on next page.

Table 5. Outlays of the U.S. Government, May 1986 and Other Periods (In millions)—Continued

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
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$11	.....	\$11	\$104	.....	\$104	\$101	.....	\$101
National Endowment for the Humanities	11	.....	11	82	.....	82	88	.....	88
Institute of Museum Services	4	.....	4	15	.....	15	15	.....	15
National Labor Relations Board	9	.....	9	89	.....	89	89	.....	89
National Science Foundation	128	.....	128	960	.....	960	790	.....	790
National Transportation Safety Board	1	.....	1	14	.....	14	15	.....	15
Nuclear Regulatory Commission	35	.....	35	283	.....	283	312	.....	312
Panama Canal Commission	32	\$38	-6	268	\$292	-24	270	\$276	-6
Postal Service: ¹									
Public Enterprise Funds	2,439	2,568	³ -129	20,718	22,209	-1,491	19,651	20,693	-1,042
Payment to the Postal Service Fund .....	.....	.....	.....	540	.....	540	830	.....	830
Railroad Retirement Board:									
Federal windfall subsidy	28	.....	28	255	.....	255	268	.....	268
Federal payment to the railroad retirement accounts .....	.....	.....	.....	49	.....	49	-2	.....	-2
Milwaukee railroad restructuring, administration .....	(**)	.....	(**)	4	.....	4	(**)	.....	(**)
Railroad retirement accounts:									
Social security equivalent benefit account	320	.....	320	2,501	.....	2,501	2,385	.....	2,385
Benefits payments and claims	181	.....	181	1,445	.....	1,445	1,474	.....	1,474
Advances to the railroad retirement account from the FOASI trust fund	-59	.....	-59	-467	.....	-467	.....	.....	.....
Advances to the railroad retirement account from the FDI trust fund	-4	.....	-4	-36	.....	-36	(**)	.....	(**)
Disbursements for the payment of FOASI benefits	60	.....	60	468	.....	468	-1	.....	-1
Disbursements for the payment of FDI benefits	4	.....	4	35	.....	35	(**)	.....	(**)
Administrative expenses	6	.....	6	33	.....	33	29	.....	29
Interest on refunds of taxes .....	(**)	.....	(**)	(**)	.....	(**)	7	.....	7
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on advances to railroad accounts .....	.....	.....	.....	.....	.....	.....	-5	.....	-5
Repayment of advances to railroad retirement board .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal payments to the railroad social security equivalent benefit account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal payments to the rail industry pension fund .....	.....	.....	.....	-25	.....	-25	.....	.....	.....
Total—Railroad Retirement Board	536	.....	536	4,262	.....	4,262	4,153	.....	4,153
Securities and Exchange Commission	7	.....	7	80	.....	80	69	.....	69
Smithsonian Institution	17	.....	17	144	.....	144	146	.....	146
Tennessee Valley Authority:									
FFB Direct Loans ¹	3,345	3,332	13	3,463	3,347	116	130	96	34
Other	503	437	66	3,704	3,266	438	3,745	3,169	576
United States Information Agency	54	(**)	54	507	(**)	507	423	(**)	423
United States Railway Association .....	(**)	.....	(**)	2	.....	2	28	4	24
United States Synthetic Fuel Corp .....	.....	.....	.....	25	25	.....	25	28	.....
Other independent agencies	27	3	24	320	33	287	301	16	285
Total—Independent agencies	8,421	7,482	939	45,534	38,588	6,947	41,711	33,997	7,715
Undistributed offsetting receipts:									
Other interest .....	.....	4	-4	.....	1,071	-1,071	.....	(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
The Judiciary:									
Judicial survivors annuity fund .....	(**)	.....	(**)	-2	.....	-2	-2	.....	-2
Department of Defense—Military:									
Education Benefits fund	-14	.....	-14	-91	.....	-91	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,518	.....	-1,518	-11,852	.....	-11,852	-11,023	.....	-11,023
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-222	.....	-222	-1,681	.....	-1,681	-1,472	.....	-1,472
Federal disability insurance trust fund (OFF-BUDGET)	-21	.....	-21	-161	.....	-161	-142	.....	-142
Federal hospital insurance trust fund	-142	.....	-142	-1,037	.....	-1,037	-940	.....	-940
Department of State:									
Foreign Service retirement and disability fund	-3	.....	-3	-27	.....	-27	-26	.....	-26
Office of Personnel Management:									
Civil Service retirement and disability fund	-455	.....	-455	-3,322	.....	-3,322	-3,154	.....	-3,154
Subtotal	-2,375	.....	-2,375	-18,173	.....	-18,173	-16,758	.....	-16,758

Table continued on next page.

Table 5. Outlays of the U.S. Government, May 1986 and Other Periods (In millions)—Continued

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
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-\$2		-\$2	-\$7		-\$7	-\$6		-\$6
Department of Defense—Civil:									
Education benefits fund	-2		-2	5		5			
Military retirement fund	-921		-921	592		592	-997		-997
Soldiers' and Airmen's Home permanent fund				-9		-9	-9		-9
Corps of Engineers				-26		-26	-16		-16
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-43		-43	-2,003		-2,003	-1,869		-1,869
Federal disability insurance trust fund (OFF-BUDGET)	-7		-7	-274		-274	-274		-274
Federal hospital insurance trust fund	-12		-12	-1,156		-1,156	-966		-966
Federal supplementary medical insurance trust fund ..	-7		-7	-624		-624	-579		-579
Department of Labor:									
Unemployment trust fund	-15		-15	-859		-859	-598		-598
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	-134		-134	-115		-115
Department of Transportation:									
Airport and airway trust fund	(**)		(**)	-409		-409	-359		-359
Highway trust fund	-1		-1	-649		-649	-592		-592
Environmental Protection Agency:									
Post-closure liability trust fund				-2		-2	-1		-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-134		-134	-7,340		-7,340	-6,357		-6,357
Veterans Administration:									
United States government life insurance fund	(**)		(**)	-10		-10	-11		-11
National service life insurance fund	-2		-2	-481		-481	-439		-439
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-44		-44	-371		-371	-55		-55
Other	-4		-4	-32		-32	-30		-30
Subtotal	-1,194		-1,194	-13,770		-13,770	-13,274		-13,274
Unrealized Discount on trust fund investments	-3		-3	6		6	-13		-13
Rents and royalties on the Outer Continental Shelf lands ..		\$62	-62		\$3,747	-3,747		\$3,265	-3,265
Total—Undistributed offsetting receipts	-3,572	66	-3,638	-31,937	4,818	-36,756	-30,045	3,265	-33,310
Total outlays	97,808	12,166	85,642	762,673	102,305	660,368	747,128	111,836	4635,292
Total On-Budget	81,777	12,166	69,611	644,284	102,305	541,979	629,547	111,836	517,711
Total Off-Budget	16,031	(**)	16,031	118,389	(**)	118,389	117,581	(**)	117,581
Total Surplus (+) or Deficit (-)			-39,396			-165,810			-160,629
Total On-Budget			-39,607			-180,470			-165,803
Total Off-Budget			+211			+14,660			+5,174

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$23,466	\$21,549
Receipts from off-budget Federal entities	158	341
Intrabudgetary transactions	79,810	77,431
Total receipts offset against outlays	103,434	99,321

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

²Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

³The Postal Service figure represents reporting for the full calendar month of May and is partially estimated. This estimate includes \$418 million for postal money orders issued between May 10 and 31, derived from the Postal Service consolidated reporting system.

⁴Includes an adjustment to prior reporting.

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

Source: Financial Management Service, Department of the Treasury

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, May 1986 and Other Periods (In millions)

Assets and Liabilities Directly Related to Budget and 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	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$23,078	\$194,077	\$181,669	\$1,823,103	\$1,994,102	\$2,017,181
Federal Financing Bank .....	.....	14,169	.....	(**)	14,169	14,169
Total public debt securities	23,078	208,246	181,669	1,823,103	2,008,271	2,031,350
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	- 1	- 82	- 87	4,366	4,285	4,284
Total federal securities	23,078	208,164	181,582	1,827,470	2,012,556	2,035,634
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	5,118	48,365	42,223	317,612	360,860	365,978
Total borrowing from the public	17,960	159,799	139,359	1,509,857	1,651,696	1,669,656
Accrued interest payable to the public	-8,031	-1,284	-6,987	26,709	33,456	25,425
Allocations of special drawing rights	-181	410	-30	5,191	5,762	5,601
Deposit funds	193	-3,901	1,535	14,385	10,291	10,484
Miscellaneous liability accounts (Includes checks outstanding etc.)	6,029	11,431	5,908	11,639	-109,374	-142,741
Total liability accounts	15,990	166,454	139,785	1,567,780	1,591,830	1,568,424
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	-8,467	-1,091	-6,581	4,174	11,550	3,083
Tax and loan note accounts	-13,141	-3,161	-12,708	12,886	22,867	9,725
Balance	-21,608	-4,252	-19,289	17,060	34,416	12,808
Special drawing rights:						
Total holdings	-33	1,219	609	6,847	8,099	8,066
SDR certificates issued to Federal Reserve Banks	-100	-200	.....	-4,618	-4,718	-4,818
Balance	-133	1,019	609	2,229	3,381	3,248
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	-588	1,501	-108	-717	1,372	784
Letter of credit issued to IMF	-69	-620	-77	-7,946	-8,497	-8,566
Dollar deposits with the IMF	-2	-4	19	-51	-53	-55
Receivable/payable (-) for interim maintenance of value adjustments	282	-689	40	-543	-1,515	-1,232
Balance	-377	188	-126	10,442	11,006	10,629
Loans to International Monetary Fund	-88	-100	-118	1,236	1,225	1,136
Other cash and monetary assets	-568	1,081	892	8,872	10,521	9,953
Total cash and monetary assets	-22,774	-2,064	-18,032	39,839	60,549	37,775
Miscellaneous asset accounts	-599	2,998	-2,430	15,365	18,963	18,363
Total asset accounts	-23,374	934	-20,461	55,204	79,512	56,138
Excess of liabilities (+) or assets (-)	39,383	165,520	+180,247	+1,512,576	+1,512,319	+1,512,286
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	32	290	382	.....	258	290
Total financing [Financing of deficit (+) or disposition of surplus (-)]	39,396	165,810	+180,629	+1,512,576	+1,512,576	+1,512,576

¹Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received, and withdrawals are reflected as processed.

... No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, May 1986 and Other Periods (In millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,638,733	\$1,512,576	\$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,638,733	1,512,576	1,301,228
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	39,396	165,810	160,629
Changes in composition of unified budget			
Total surplus (-) or deficit (Table 2)¹	39,396	165,810	160,629
Total—on-budget (Table 2)	39,607	180,470	165,803
Total—off-budget (Table 2)	-211	-14,660	-5,174
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-32	-290	-362
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	-32	-290	-362
Excess of liabilities close of period	1,678,096	1,678,096	1,461,475

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, May 1986 and Other Periods (In millions)

Classification	Net Transactions (-) denotes net reduction of liability 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	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	(**)	-\$2	-\$18	\$9	\$7	\$8
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-\$4	-30	-51	82	55	52
Department of Housing and Urban Development:						
Federal Housing Administration	3	1	-18	117	114	118
Department of the Interior:						
Bureau of Land Management	-1	-2	(**)	17	18	15
Department of Transportation:						
Coast Guard:						
Family housing mortgages				(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	1	2		1	3	3
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority		-50		1,725	1,675	1,675
Total agency securities	-1	-82	-87	4,366	4,285	4,284

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, May 1986 and Other Periods (in 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	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$1,991	\$595	\$5,203	\$23,811	\$22,415	\$24,406
Commerce, Fishing Vessels, NOAA			3			
Export-Import Bank of United States						
Federal Emergency Management Agency:						
National Insurance Development Fund		6	8	69	75	75
Federal Financing Bank	1,568	-13,299	4,271	153,075	138,208	139,776
Federal Housing Administration:						
General insurance		-50	-80	1,530	1,480	1,480
Special risk insurance			-30	1,909	1,909	1,909
General Services Administration:						
Pennsylvania Avenue Development Corporation			3	58	58	58
Rural Communication Development Fund		2	4	23	25	25
Rural Electrification Administration		28	102	7,865	7,891	7,891
Rural Telephone Bank			8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	225	-955	-975	3,786	2,606	2,831
Agricultural credit insurance fund	520	880	889	6,220	6,580	7,100
Rural development insurance fund	40	-170		1,726	1,516	1,556
Federal Crop Ins. Corp.				113	113	113
Secretary of Education:						
College housing loans				2,625	2,625	2,625
Secretary of Energy:						
Alternative Fuel Production, DOE				1,170	1,170	1,170
Bonneville Power Administration				1,340	1,340	1,340
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped		550	425	4,801	5,351	5,351
Low-Rent Public housing	90	-14,587	11,631	14,727	50	140
Urban renewal fund						
Secretary of the Interior:						
Bureau of Mines, helium fund			-8	252	252	252
Railroad retirement account		793	707	1,335	2,128	2,128
Railroad retirement social security equivalent fund	171	1,434	1,241	1,717	2,980	3,151
Secretary of Transportation:						
Aircraft purchase loan guarantee program				13	13	13
Federal ship revolving fund	235	1,040		130	935	1,170
Rail Passenger Service Act						
Railroad revitalization and improvement		12			12	12
Rail service assistance						
Regional Rail Reorganization						
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury						
Financed through issues of Public Debt Securities	4,840	-23,723	23,402	230,954	202,391	207,231
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States			-1	15,410	15,250	15,250
National Credit Union Administration	-25	-101	-51	222	146	122
Postal Service				1,690	1,690	1,690
Tennessee Valley Authority	580	269	719	14,561	14,250	14,830
U.S. Railway Association			23	74	74	74
Total borrowing from the Federal Financing Bank	555	168	690	31,957	31,410	31,966

Note: Includes only amounts loaned to Federal Agencies in lieu of Agency Debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal Agencies. 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.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, May 1986 and Other Periods (In 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	
Federal funds:						
Department of Agriculture		-\$2	\$4	\$7	\$5	\$5
Department of Commerce	(**)	87	75	108	194	195
Department of Energy	\$8	87	39	1,366	1,445	1,454
Department of Health and Human Services	(**)	1	5	9	10	10
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	190	1,104	554	3,783	4,697	4,887
Agency securities	(**)	-1	-4	135	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities			-11			
Special assistance function fund:						
Public debt securities						
Agency securities			-11			
Management and liquidating functions fund:						
Public debt securities	601	533	582	766	699	1,299
Agency securities	(**)	-9	15	85	76	76
Guarantees of mortgage-backed securities:						
Public debt securities	36	182	149	1,015	1,162	1,197
Agency securities		6	5	3	9	9
Participation sales fund:						
Public debt securities	51	100	232	2,088	2,137	2,188
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities						
Other			(**)			
Department of the Interior	28	-3,474	751	7,422	3,920	3,948
Department of Labor	83	111	-4	303	331	414
Department of Transportation	2	12	-122	129	139	141
Department of the Treasury	-164	-2,039	-851	2,080	206	42
Veterans Administration:						
Veterans reopened insurance fund	-14	-45	-7	635	604	590
Independent agencies:						
Export-Import Bank of the United States	300	663	398	73	436	736
Federal Emergency Management Agency:						
National insurance development fund		-150	89	150		
Federal Savings and Loan Insurance Corporation:						
Public debt securities	-162	105	-1,235	5,758	6,025	5,863
Agency securities				67	67	67
Postal Service	-279	1,290	19	2,362	3,931	3,652
National Credit Union Administration	-4	246	741	1,131	1,381	1,377
Tennessee Valley Authority:						
Agency securities						
Other	6	121	125	1,134	1,249	1,255
Total public debt securities	682	-1,067	1,544	30,319	28,570	29,253
Total agency securities	(**)	-3	-5	302	299	299
Total Federal funds	682	-1,070	1,539	30,622	28,870	29,552
Trust funds:						
Legislative Branch:						
United States Tax Court		(**)	(**)	2	2	2
Library of Congress	(**)	1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund	(**)	6	7	102	107	107
Funds Appropriated to the President	-1	(**)	(**)	1	2	1
Department of Agriculture	21	21	-25	4	4	25
Department of Commerce		(**)	(**)	(**)	(**)	(**)
Department of Defense—Military	(**)	1	1	10	10	10
Department of Defense—Civil	979	10,063	11,526	11,635	20,718	21,697
Other	24	107	44	250	333	357
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	764	3,821	4,021	30,968	34,024	34,788
Agency securities						
Federal disability insurance trust fund	-209	3,207	1,694	5,704	9,120	8,911
Federal hospital insurance trust fund:						
Public debt securities	96	14,161	2,219	20,721	34,787	34,883
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	-174	-199	1,445	10,736	10,711	10,537
Other	(*)	6	4	31	36	36

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, May 1986 and Other Periods (in millions)—Continued

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	
Trust funds:—Continued						
Department of the Interior	-32	-98	-2	195	129	97
Department of Labor:						
Unemployment trust fund	3,900	3,458	4,563	17,009	16,567	20,467
Other	-4	-4	-14	24	24	20
Department of State:						
Foreign service retirement and disability fund	-11	194	187	2,462	2,667	2,656
Other		(**)	(**)	(**)		
Department of Transportation:						
Airport and airway trust fund	138	524	559	7,410	7,796	7,934
Highway trust fund	96	759	2,063	11,942	12,605	12,701
Other		4	(**)	(**)	4	4
Department of the Treasury	-18	62	103	265	345	327
Environmental Protection Agency	-15	-243	20	701	473	458
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,036	11,386	9,393	127,278	139,700	138,664
Agency securities				175	175	175
Employees health benefits fund	10	707	249	1,174	1,871	1,881
Employees life insurance fund	190	567	516	6,640	7,016	7,207
Retired employees health benefits fund		(**)	4	4	4	4
Veterans Administration:						
Government life insurance fund	-4	-19	-19	269	254	250
National service life insurance:						
Public debt securities	-50	66	72	9,296	9,411	9,362
Agency securities				135	135	135
Veterans special life insurance fund	-1	31	29	942	974	973
General Post Fund National Homes	1	3	10	17	20	20
Independent agencies:						
Federal Deposit Insurance Corporation	-316	-346	1,037	16,130	16,099	15,783
Harry S. Truman Memorial Scholarship Trust Fund	1	2	3	47	47	48
Japan-United States Friendship Commission		-3	(**)	18	16	16
Railroad Retirement Board	87	1,191	975	4,232	5,335	5,422
Other	(**)	1	1	6	7	6
Total public debt securities	4,436	49,435	40,685	286,226	331,226	335,661
Total agency securities				765	765	765
Total trust funds	4,436	49,435	40,685	286,991	331,991	336,426
Grand total¹	5,118	48,369	42,229	317,612	360,860	365,978

¹ In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions

(**)¹Less than \$500,000

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts¹														
Individual income taxes	\$30,595	\$23,405	\$30,199	\$41,130	\$25,376	\$12,572	\$45,120	\$9,820					\$218,220	\$212,216
Corporation income taxes	1,181	1,390	12,287	2,825	620	8,113	8,716	1,448					36,579	36,823
Social insurance taxes and contributions:														
Employment taxes and contributions	17,843	17,472	19,006	24,383	19,201	22,229	28,391	20,844					169,367	154,627
Unemployment insurance	1,340	2,241	221	1,211	2,467	190	2,999	7,461					18,131	19,778
Other retirement contributions	382	432	429	408	372	366	366	440					3,195	3,176
Excise taxes	2,966	3,234	3,028	3,167	2,265	2,531	2,512	2,669					22,371	23,926
Estate and gift taxes	574	564	514	587	487	533	680	686					4,625	4,322
Customs duties	1,106	1,028	1,008	1,097	948	1,036	1,087	1,040					8,350	7,870
Miscellaneous receipts	1,894	1,396	1,500	1,901	1,635	1,989	1,568	1,838					13,721	12,125
Total—budget receipts this year ..	57,881	51,163	68,193	76,710	53,370	49,557	91,438	46,246					494,556	.....
(On-budget)	43,796	37,611	52,684	57,465	38,417	32,203	69,130	30,004					361,509	.....
(Off-budget)	14,085	13,552	15,309	19,245	14,953	17,355	22,308	16,242					133,049	.....
Total—budget receipts prior year	52,251	51,494	62,404	70,454	54,049	49,613	94,599	39,802					.....	474,664
(On-budget)	38,948	38,190	48,554	54,000	38,071	34,362	75,595	24,188					.....	351,908
(Off-budget)	13,303	13,303	13,850	16,454	15,978	15,250	19,004	15,613					.....	122,756
Outlays¹														
Legislative Branch	140	129	171	125	133	143	118	131					1,089	1,032
The Judiciary	98	74	102	76	108	74	129	75					735	660
Executive Office of the President ...	11	8	10	11	9	8	7	9					73	74
Funds Appropriated to the President:														
International security assistance ..	1,547	370	1,074	469	394	588	1,103	957					6,502	6,212
International development assistance	297	230	131	249	181	129	558	46					1,819	2,142
Other	14	-19	48	-118	-672	457	-1,009	469					-829	254
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695	1,309	528	2,016	1,991					21,496	15,686
Other	2,492	1,859	463	2,002	2,237	3,586	3,747	3,454					19,837	22,543
Department of Commerce	163	223	202	112	119	164	269	151					1,403	1,335
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,995	5,317	5,494	6,180	5,643	6,023					45,873	42,365
Department of the Navy	7,260	7,277	7,697	6,486	6,886	7,299	7,404	7,454					57,764	54,335
Department of the Air Force	7,294	7,451	7,911	6,232	6,895	8,403	7,416	8,151					59,757	52,841
Defense agencies	1,046	1,263	1,581	2,214	1,384	1,483	1,771	1,477					12,220	10,316
Total Military	21,243	21,569	23,184	20,249	20,659	23,370	22,234	23,105					175,614	159,657
Civil	1,716	1,733	1,744	1,733	1,648	1,665	1,685	1,675					13,599	11,953
Department of Education	1,501	1,901	1,204	1,699	1,676	1,448	1,435	1,337					12,200	11,858
Department of Energy	1,024	951	1,068	933	801	967	865	905					7,514	8,142
Department of Health and Human Services:														
Human Development Services	482	439	423	492	624	539	574	496					4,069	4,105
Health Care Financing Administration:														
Grants to States for Medicaid ..	2,189	1,938	1,843	2,197	1,878	1,999	2,244	2,096					16,385	15,062
Federal hospital ins. trust fund .	4,340	3,892	4,065	4,289	3,899	4,083	4,206	4,109					32,882	32,990
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196	1,849	1,942	2,103	2,178					16,779	14,581
Other	1,528	1,518	940	1,530	1,518	2,059	1,706	1,495					12,293	13,199
Social Security Administration:														
Assistant Payments Program ...	881	749	647	787	880	670	866	783					6,263	5,805
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842	14,719	14,798	14,734	14,736					116,788	111,820
Federal disability ins. trust fund	1,625	1,597	1,622	1,675	1,673	1,689	1,694	1,702					13,277	12,752
Other	1,875	1,999	4,451	2,505	1,553	694	3,095	2,033					18,206	13,333
Other	-2,113	-1,383	-3,938	-2,428	-1,312	-1,837	-3,264	-1,186					-17,461	-14,794

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	\$1,418	\$1,487	\$1,301	\$1,474	\$1,074	\$1,162	\$1,548	\$319					\$9,784	\$21,894
Department of the Interior	275	498	376	494	313	307	320	383					2,965	3,035
Department of Justice	313	267	283	406	318	298	314	294					2,493	2,344
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913	1,779	2,319	1,748	1,545					13,536	14,308
Other	-76	486	305	502	397	-74	525	473					2,538	1,888
Department of State	383	320	210	197	197	165	292	186					1,952	1,813
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837	782	833	861	938					8,195	7,308
Other	1,072	1,204	1,161	1,134	916	1,083	1,350	1,209					9,129	8,161
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397	13,976	13,589	13,488	14,776					120,086	114,415
General revenue sharing	1,126			1,040	85		1,129	(**)					3,381	3,450
Other	-1,094	-974	-914	-516	-439	-1,284	-1,362	-1,125					-7,710	-10,596
Environmental Protection Agency	504	401	462	376	365	391	374	315					3,188	2,955
General Services Administration	-159	41	358	-299	119	197	-319	200					136	-143
National Aeronautics and Space Administration	889	603	749	572	687	380	632	614					5,125	4,996
Office of Personnel Management	2,071	1,855	2,055	2,103	1,957	1,515	2,046	1,809					15,412	15,545
Small Business Administration	221	-11	-23	-28	8	-18	2	212					364	360
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172	1,277	65	1,214	2,363					10,751	10,602
National service life	49	37	51	69	33	59	54	53					406	367
Government service life	4	3	4	3	4	4	3	4					30	31
Other	899	949	1,174	825	1,007	943	1,060	1,029					7,885	7,753
Independent agencies:														
Postal Service	80	-506	-302	303	-138	-422	161	-129					-951	-212
Tennessee Valley Authority	95	169	62	24	17		108	79					554	610
Other independent agencies	2,193	714	1,050	568	257	1,077	493	989					7,344	7,316
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,172	-2,172	-2,388	-2,239	-2,287	-2,237	-2,302	-2,375					-18,173	-16,758
Interest received by trust funds	1,449	-1,108	-12,051	-128	-342	-187	-207	-1,194					-13,770	-13,274
Rents and royalties on Outer Continental Shelf lands	-293	26	-493	-318	-296	-227	-2,085	-62					-3,747	-3,265
Other	(**)	-2	-1	-3	1	(**)	-1,054	-7					-1,065	-13
Totals this year:														
Total outlays	84,968	84,548	82,849	83,201	77,950	79,700	81,510	85,642					660,368	.....
(On-budget)	70,352	69,391	71,579	68,146	61,963	63,660	67,276	69,611					541,979	.....
(Off-budget)	14,616	15,157	11,270	15,055	15,987	16,040	14,234	16,031					118,389	.....
Total—surplus (+) or deficit (-)¹	-27,087	-33,386	-14,656	-6,492	-24,580	-30,142	+9,928	-39,396					-185,810	.....
(On-budget)	-28,556	-31,781	-18,695	-10,682	-23,546	-31,457	+1,854	-39,607					-180,470	.....
(Off-budget)	-531	-1,605	+4,039	+4,190	-1,034	+1,315	+8,074	+211					+14,680	.....
Totals—outlays prior year	80,260	80,390	76,971	78,446	75,101	79,115	83,214	81,795					.....	635,292
(On-budget)	66,198	66,196	62,886	63,367	59,856	63,713	68,916	66,579					.....	517,711
(Off-budget)	14,062	14,194	14,085	15,079	15,245	15,402	14,298	15,216					.....	117,581
Total—surplus (+) or deficit (-) prior year	-28,009	-28,896	-14,568	-7,993	-21,053	-29,502	+11,385	-41,993					.....	-160,629
(On-budget)	-27,250	-28,006	-14,332	-9,367	-21,785	-29,352	+6,679	-42,391					.....	-165,803
(Off-budget)	-759	-891	-235	+1,375	+733	-152	+4,706	+398					.....	+5,174

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.
(**)Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (In millions) as of May 31, 1986

Classification	Current 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	
Trust receipts, outlays, and investments held:									
Airport and airway	\$245	\$156	\$88	\$1,786	\$1,249	\$537	\$7,410	\$7,796	\$7,934
Black lung disability	53	52	(**)	344	362	-19	.....	.....	.....
FDIC .....	.....	316	-316	.....	269	-269	16,130	16,099	15,783
Federal disability insurance	1,445	1,664	-219	11,836	11,369	467	5,704	9,120	8,911
Federal employees life and health .....	.....	-201	201	.....	-1,273	1,273	7,819	8,892	9,092
Federal employees retirement	443	1,445	-1,002	3,216	5,041	-1,826	130,016	142,650	141,603
Federal hospital insurance	4,260	3,927	334	33,859	30,193	3,666	21,178	35,242	35,338
Federal old-age and survivors insurance	14,797	14,367	431	121,213	107,020	14,193	30,968	34,024	34,788
Federal supplementary medical insurance .....	.....	248	-246	.....	(**)	202	10,736	10,711	10,537
Revenue sharing .....	.....	(**)	(**)	4,185	3,381	804	.....	.....	.....
Highways	1,090	939	151	7,997	7,559	438	11,942	12,605	12,701
Military advances .....	.....	144	-144	.....	-233	233	.....	.....	.....
Railroad retirement	341	464	-122	2,510	3,583	-1,074	4,232	5,335	5,422
Military retirement .....	.....	-979	979	.....	-10,052	10,052	11,635	20,718	21,697
Unemployment	7,461	1,517	5,944	18,131	12,422	5,709	17,009	16,567	20,467
Veterans life insurance .....	.....	58	-58	.....	-68	68	10,642	10,775	10,720
All other trust	60	148	-88	274	544	-270	1,573	1,458	1,433
Trust fund receipts and outlays on the basis of Tables 4 and 5 and investments held from Table 6-D	30,195	24,263	5,932	205,350	171,568	33,782	286,991	331,991	336,426
Interfund receipts offset against trust fund outlays	5,632	5,632	.....	62,628	62,628	.....		
Total trust fund receipts and outlays ...	35,827	29,895	5,932	267,979	234,197	33,782			
Federal fund receipts and outlays on the basis of Tables 4 and 5	16,051	61,379	-45,327	293,393	492,985	-199,592			
Interfund receipts offset against Federal fund outlays	17	17	.....	784	784	.....		
Total Federal fund receipts and outlays .	16,068	61,396	-45,327	294,177	493,769	-199,592			
Total Interfund receipts and outlays	-5,649	-5,649	.....	-67,597	-67,597	.....		
Total receipts and outlays¹	46,246	85,642	-39,395	494,558	660,368	-165,810			

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

.....No transactions.

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

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 receipt 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. Included in total Interfund receipts and outlays are \$4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, May 1988 and Other Periods (In millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS¹			
Individual income taxes	\$9,820	\$218,220	\$212,216
Corporation income taxes	1,448	36,579	36,623
Social insurance taxes and contributions:			
Employment taxes and contributions	20,844	169,367	154,627
Unemployment insurance	7,461	18,131	19,778
Other retirement contributions	440	3,195	3,176
Excise taxes	2,669	22,371	23,926
Estate and gift taxes	666	4,625	4,322
Customs	1,040	8,350	7,870
Miscellaneous	1,838	13,721	12,125
Total	46,246	494,558	474,664
OUTLAYS¹			
National defense	23,765	180,808	164,733
International affairs	1,654	9,195	11,099
General science, space, and technology	737	6,154	5,828
Energy	357	2,768	4,612
Natural resources and environment	1,007	8,588	8,203
Agriculture	3,008	24,090	19,363
Commerce and housing credit	43	178	1,898
Transportation	2,201	17,752	16,044
Community and regional development	599	5,126	5,263
Education, training, employment and social services	2,287	19,911	19,337
Health	3,021	23,371	22,288
Medicare	5,815	45,842	43,873
Income security	10,960	84,337	91,847
Social security	16,438	129,365	123,131
Veterans benefits and services	3,455	19,131	18,785
Administration of justice	533	4,374	4,137
General government	576	4,301	3,222
General purpose fiscal assistance	-142	4,131	4,884
Interest	11,766	92,870	86,768
Undistributed offsetting receipts	-2,437	-21,921	-20,023
Total	85,642	660,368	635,292

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

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 fund 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 by Government disbursing officers, and cash payments made. Certain in-

tragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

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, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). 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 from GPO, Washington, D.C. 20402, on a subscription basis only). *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). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

- The Budget of the United States Government, FY 19__*
- Appendix, The Budget of the United States Government, FY 19__*
- The United States Budget in Brief, FY 19__*
- Special Analyses*
- Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

**The scheduled release date of the June 1986
Statement will be 2:00 p.m. EDT, July 22, 1986.**

**For sale by the Superintendent of Documents, U.S. Government Printing
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For Fiscal Year 1986,
Through June 30, 1986,
and Other Periods

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Monthly Treasury Statement of Receipts and Outlays of the United States Government

JUL 29 11 55 AM '86
DEPARTMENT OF THE TREASURY

Department of the Treasury
Financial Management Service

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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th 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; outlays

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 *U.S. Government Annual Report* 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 1985 and 1986, by Month (In millions)

Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1985			
October	\$52,251	\$80,260	\$28,009
November	51,494	180,390	28,896
December	62,404	176,971	14,568
January	70,454	178,446	7,992
February	154,049	175,101	121,053
March	149,813	179,115	129,502
April	194,599	183,214	1- 11,386
May	139,802	181,795	141,993
June	72,151	173,559	11,408
July	257,970	279,503	21,532
August	55,776	83,373	27,597
September	73,808	74,572	764
Year-to-Date³	733,998	945,927	211,931
FY 1986			
October	57,881	84,968	27,087
November	51,163	84,548	33,386
December	68,193	82,849	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
April	91,438	81,510	- 9,928
May	46,246	85,642	39,396
June	77,024	78,034	1,011
Year-to-date³	571,581	738,402	166,821

¹Includes an adjustment to prior reporting.

²Does not include a prior period adjustment of \$326 million. However, the current fiscal year to date figure does include the adjustment.

³In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

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

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, June 1986 and Other Periods (in millions)

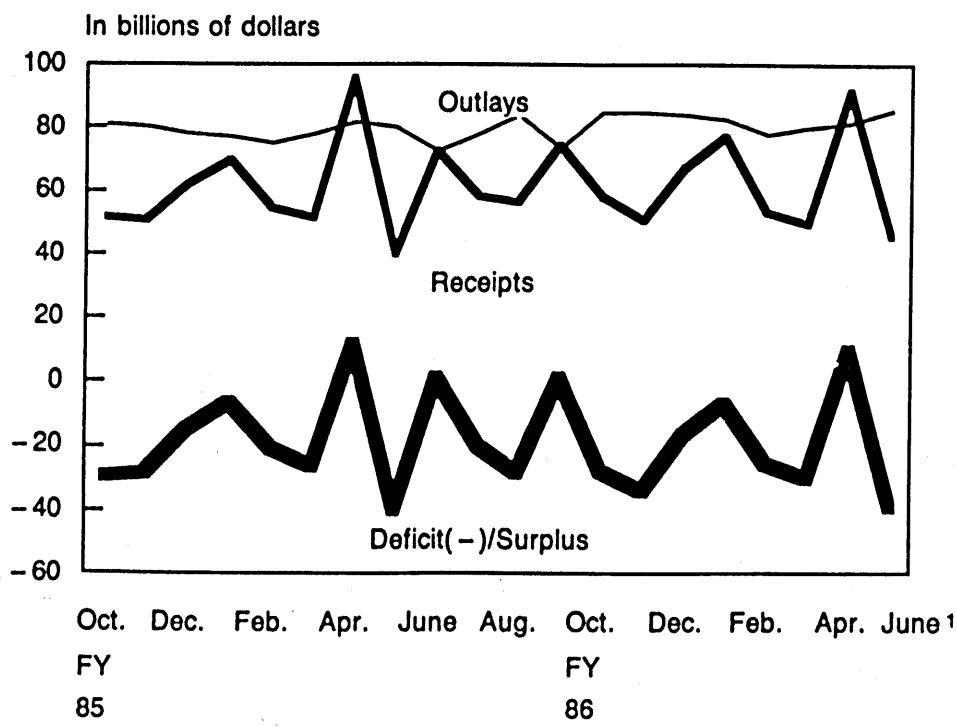
Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987) ¹
Total on-budget and off-budget results:²					
Total Receipts	\$77,024	\$571,581	\$777,139	\$546,815	\$850,372
On-budget Receipts	58,400	419,908	579,201	408,273	636,097
Off-budget Receipts	18,624	151,673	197,938	138,541	214,275
Total Outlays	78,034	738,402	979,928	708,851	994,002
On-budget Outlays	60,982	602,961	795,185	574,791	795,386
Off-budget Outlays	17,052	135,441	184,743	134,060	198,617
Total surplus (+) or Deficit (-)	-1,011	-166,821	-202,789	-162,037	-143,630
On-budget Surplus (+) or Deficit (-)	-2,583	-183,053	-215,984	-166,518	-159,288
Off-budget Surplus (+) or Deficit (-)	+1,572	+16,232	+13,195	+4,481	+15,658
Total On-budget and Off-budget Financing	1,011	166,821	202,789	162,037	143,630
Means of financing:					
By Borrowing from the public	18,500	178,299	204,151	151,216	141,680
By Reduction of Cash and Monetary assets, Increase (-)	-13,065	-11,001	-2,940	5,374	.....
By Other means	-4,424	-477	1,578	5,447	1,950

¹Based on the FY 1987 budget released by the Office of Management and Budget on February 5, 1986.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

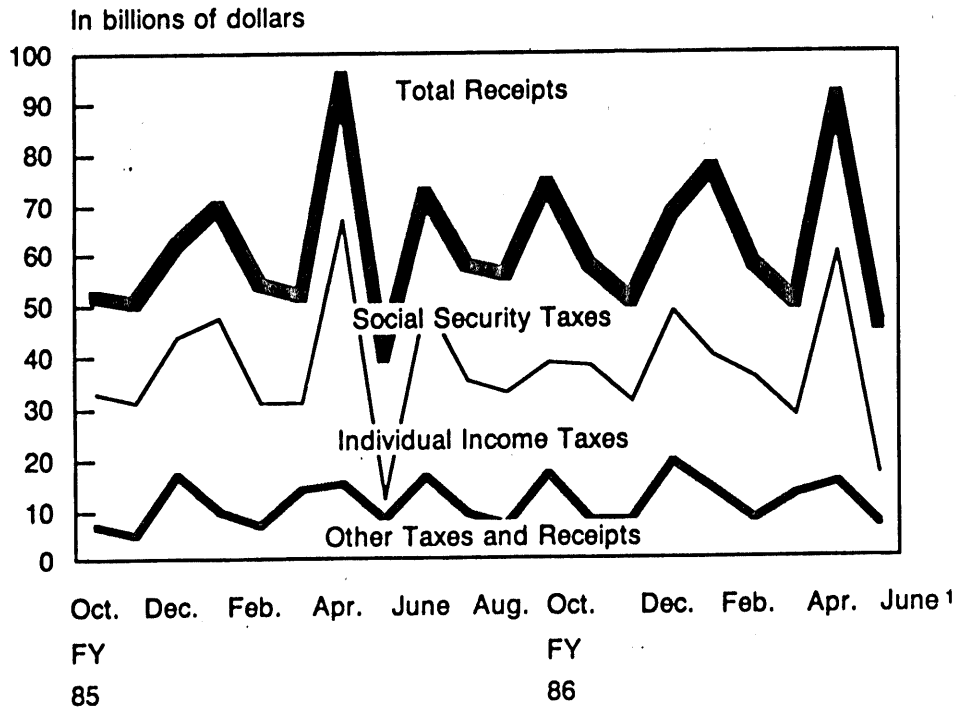
Note: Details may not add to totals due to rounding.
Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1985 and 1986



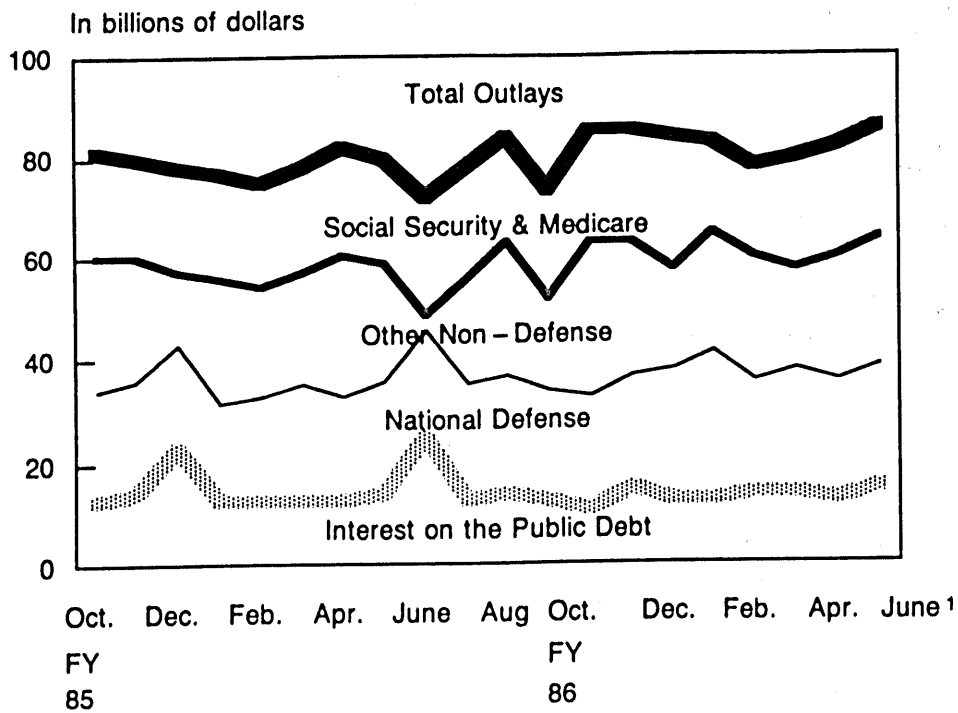
¹Graphics unavailable for the month of June. June figures are: Outlays 78, Receipts 77, Deficit 1.

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986



¹Graphics unavailable for the month of June. June figures are: Total Receipts 77, Social Security Taxes 24, Individual Income Taxes 36, Other Taxes and Receipts 17.

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986



¹Graphics unavailable for the month of June. June figures are: Total Outlays 78, Social Security & Medicare 25, Other Non-Defense 4, National Defense 22, Interest on the Public Debt 27.

Table 3. Summary of Receipts and Outlays of the U.S. Government, June 1986 and Other Periods (In millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Receipts²				
Individual income taxes	\$36,412	\$254,632	\$246,986	\$353,738
Corporation income taxes	10,667	47,246	47,411	70,865
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	18,624	151,673	138,541	197,938
Employment taxes and contributions (on-budget)	5,048	41,366	36,261	54,176
Unemployment Insurance	346	18,477	20,279	23,581
Other retirement contributions	382	3,577	3,543	4,743
Excise taxes	2,800	25,171	26,657	34,628
Estate and gift taxes	514	5,138	4,751	6,073
Customs duties	1,161	9,510	8,867	12,404
Miscellaneous receipts	1,071	14,792	13,518	18,993
Total Receipts	77,024	571,581	546,815	777,139
(On-budget)	58,400	419,908	408,273	579,201
(Off-budget)	18,624	151,673	138,541	197,938
Outlays²				
Legislative Branch	224	1,313	1,196	1,946
The Judiciary	71	806	723	1,062
Executive Office of the President	10	83	81	111
Funds Appropriated to the President	665	8,157	9,193	12,467
Department of Agriculture	3,749	45,082	42,410	54,194
Department of Commerce	179	1,582	1,587	2,001
Department of Defense—Military	21,842	197,456	180,040	258,425
Department of Defense—Civil	1,712	15,312	13,609	20,587
Department of Education	1,265	13,465	12,891	17,840
Department of Energy	976	8,489	7,845	10,076
Department of Health and Human Services, except Social Security	10,168	107,141	96,479	140,894
Department of Health and Human Services, Social Security	19,263	141,770	139,763	192,004
Department of Housing and Urban Development	1,174	10,958	24,051	15,154
Department of the Interior	384	3,349	3,384	4,864
Department of Justice	315	2,808	2,607	3,847
Department of Labor	2,075	18,149	18,040	23,124
Department of State	196	2,148	1,983	2,915
Department of Transportation	2,417	19,741	17,522	26,350
Department of the Treasury:				
General revenue sharing		3,381	3,450	4,433
Interest on the public debt	26,541	146,627	139,139	196,100
Other	-2,024	-9,734	-13,069	-15,784
Environmental Protection Agency	434	3,622	3,353	4,632
General Services Administration	117	253	-44	40
National Aeronautics and Space Administration	456	5,581	5,534	7,341
Office of Personnel Management	2,194	17,606	17,658	24,069
Small Business Administration	57	420	407	935
Veterans Administration	912	19,984	19,666	26,538
Other independent agencies	-764	6,183	7,259	10,912
Allowances, undistributed				
Undistributed offsetting receipts:				
Other interest		-1,071	-1	-300
Employer share, employee retirement (on-budget)	-2,073	-18,405	-17,255	-26,283
Employers share, employee retirement (off-budget)	-243	-2,085	-1,830	-2,843
Interest received by on-budget trust funds	-11,842	-23,329	-21,599	-26,654
Interest received by off-budget trust funds	-1,968	-4,245	-3,873	-4,418
Rents and royalties on the Outer Continental Shelf lands	-449	-4,196	-3,348	-5,450
Sale of major physical assets				-1,200
Total Outlays	78,034	738,402	708,851	979,928
(On-budget)	60,982	602,961	574,791	795,185
(Off-budget)	17,052	135,441	134,060	184,743
Surplus (+) or deficit (-)²	-1,011	-166,821	-162,037	-202,789
(On-budget)	-2,583	-183,053	-166,518	-215,984
(Off-budget)	+1,572	+16,232	+4,481	+13,195

¹Based on the FY 1987 Budget released by OMB on February 5, 1986.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

³Includes an adjustment to prior reporting.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, June 1986 and Other Periods (in 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
Individual income taxes:									
Withheld	\$24,868			\$235,262			\$224,560		
Presidential Election Campaign Fund	4			32			29		
Other	13,411			86,111			83,387		
Total—Individual income taxes	38,283	\$1,871	\$36,412	321,405	\$66,773	\$254,632	307,975	\$60,989	\$246,986
Corporation income taxes	11,698	1,031	10,667	60,800	13,554	47,246	59,739	12,327	47,411
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	13,589		13,589	116,593		116,593	106,680	472	106,207
Self-Employment Contributions Act taxes	1,023		1,023	7,893		7,893	7,140		7,140
Deposits by States	2,415		2,415	13,754		13,754	13,088		13,088
Total—FOASI trust fund¹	17,027		17,027	138,240		138,240	126,908	472	126,435
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,306		1,306	11,217		11,217	10,342	49	10,294
Self-Employment Contributions Act taxes	98		98	769		769	700		700
Deposits by States	193		193	1,447		1,447	1,113		1,113
Total—FDI trust fund¹	1,597		1,597	13,433		13,433	12,155	49	12,106
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,869		3,869	32,439		32,439	28,272	129	28,143
Self-Employment Contributions Act taxes	286		286	2,063		2,063	1,787		1,787
Receipts from Railroad Retirement Board	321		321	321		321	346		346
Deposits by States	559		559	4,071		4,071	2,990		2,990
Total—FHI trust fund	5,035		5,035	38,895		38,895	33,395	129	33,267
Railroad retirement accounts:									
Rail industry pension fund	196	(**)	195	1,501	4	1,497	1,651	17	1,634
Railroad social security equivalent benefit	-183		-183	974		974	1,360		1,360
Total—Employment taxes and contributions	23,672	(**)	23,672	193,043	4	193,039	175,469	667	174,802
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	219		219	14,110		14,110	14,795		14,795
Federal Unemployment Tax Act taxes	111	-15	126	4,447	249	4,198	5,430	123	5,307
Railroad Unemployment Ins. Act contributions	(**)		(**)	169		169	176		176
Total—Unemployment trust fund	330	-15	346	18,726	249	18,477	20,402	123	20,279
Federal employees retirement contributions:									
Civil service retirement and disability fund	371		371	3,474		3,474	3,449		3,449
Foreign service retirement and disability fund	3		3	31		31	27		27
Other	(**)		(**)	2		2	2		2
Total—Federal employees retirement contributions	374		374	3,506		3,506	3,478		3,478
Other retirement contributions:									
Civil service retirement and disability fund	7		7	70		70	66		66
Total—Social insurance taxes and contributions	24,384	-15	24,399	215,345	253	215,092	199,414	790	198,624
Excise taxes:									
Miscellaneous excise taxes ²	1,314	10	1,304	13,897	349	13,549	14,625	158	14,467
Airport and airway trust fund	230	(**)	230	2,023	7	2,016	2,068	4	2,064
Highway trust fund	1,241	22	1,219	9,422	206	9,216	9,929	231	9,698
Black lung disability trust fund	47		47	390		390	428		428
Total—Excise taxes	2,831	31	2,800	25,733	562	25,171	27,049	392	26,657
Estate and gift taxes	541	27	514	5,316	178	5,138	4,863	112	4,751
Customs duties	1,192	31	1,161	9,880	370	9,510	9,176	309	8,867
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,005		1,005	13,636		13,636	12,470		12,470
All other	68	2	66	1,162	5	1,156	1,055	7	1,048
Total—Miscellaneous receipts	1,073	2	1,071	14,797	5	14,792	13,525	7	13,518
Total—Receipts	80,002	2,978	77,024	653,276	81,695	571,581	621,742	74,927	546,815
Total—On budget	81,378	2,978	58,400	501,603	81,695	419,908	482,679	74,406	408,273
Total—Off-budget	18,624		18,624	151,673		151,673	139,062	521	138,541

¹In accordance with the Balance Budget and Emergency Deficit Control act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

²Includes amounts received for Windfall Profits Tax pursuant to P.L. 98-223.

... No transactions
(**) Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, June 1986 and Other Periods (In 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
Legislative Branch:									
Senate	\$24	\$1	\$23	\$209	\$6	\$204	\$200	\$5	\$195
House of Representatives	38	2	36	363	8	355	350	7	343
Joint items	9		9	86		86	70		70
Congressional Budget Office	1		1	12		12	12		12
Architect of the Capitol	6		6	69		69	78		78
Library of Congress	122		122	280		280	217		217
Government Printing Office:									
Revolving fund (net)	-10		-10	-2		-2	-18		-18
General fund appropriations	8		8	76		76	68		68
General Accounting Office	25		25	213		213	211		211
United States Tax Court	2		2	17		17	13		13
Other Legislative Branch agencies	2		2	12		12	14		14
Proprietary receipts from the public		1	-1		4	-4		4	-4
Intrabudgetary transactions	(**)		(**)	-6		-6	-4		-4
Total—Legislative Branch	227	3	224	1,330	17	1,313	1,212	16	1,196
The Judiciary:									
Supreme Court of the United States	1		1	11		11	11		11
Courts of appeals, district courts, and other judicial services	67		67	755		755	675		675
Other	3		3	40		40	38		38
Total—The Judiciary	71		71	806		806	723		723
Executive Office of the President:									
Compensation of the President and the White House Office	2		2	18		18	17		17
Office of Management and Budget	5		5	29		29	31		31
Other	4		4	37		37	33		33
Total—Executive Office of the President	10		10	83		83	81		81
Funds Appropriated to the President:									
Disaster relief	19		19	288		288	152		152
International security assistance:									
Guarantee reserve fund	153	80	73	767	583	184	492	187	305
Foreign military sales credit	242		242	2,111		2,111	1,845		1,845
FFB Direct Loans ¹	65	142	-77	1,180	587	593	1,424	538	886
Economic support fund	422		422	3,618		3,618	3,354		3,354
Military assistance	(**)		(**)	698		698	721		721
Peacekeeping operations	3		3	32		32	31		31
Other	6		6	34		34	27		27
Proprietary receipts from the public		22	-22		120	-120		107	-107
Total—International security assistance	891	244	647	8,440	1,291	7,149	7,894	832	7,062
International development assistance:									
Multilateral assistance:									
Contributions to International Financial Institutions:									
International Development Association				457		457	690		690
Inter-American Development Bank	11		11	220		220	221		221
Other	10		10	215		215	179		179
International organizations and programs	129		129	201		201	236		236
Total—Multilateral assistance	149		149	1,093		1,093	1,327		1,327
Agency for International Development:									
Functional development assistance program	95	(**)	95	978	2	977	871	4	867
Operating expenses, Agency for International Development	23		23	279		279	281		281
Payment to Foreign Service retirement and disability fund				43		43	41		41
Other	58	3	56	254	21	233	283	23	260
Proprietary receipts from the public		78	-78		604	-604		552	-552
Total—Agency for International Development	176	81	95	1,554	627	928	1,475	578	897
Trade and development program	1		1	11		11	10		10
Peace Corps	13		13	99		99	83	(**)	83
Overseas Private Investment Corporation:									
Public Enterprise Funds	10	11	-1	6	67	-62	-13	64	-76
FFB Loan Asset Purchases ¹					3	-3		5	-5
Inter-American Foundation	3	1	2	20	8	11	18	11	7
African Development Foundation	(**)		(**)	3		3	2		2
Total—International development assistance	352	92	260	2,785	705	2,079	2,902	658	2,244

Table continued on next page.

Table 5. Outlays of the U.S. Government, June 1986 and Other Periods (in millions)—Continued

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
Funds Appropriated to the President:—Continued									
International monetary programs	-\$315	.....	-\$315	-\$1,115	.....	-\$1,115	-\$58	.....	-\$58
Military sales programs:									
Foreign military sales trust fund	891	.....	891	7,259	.....	7,259	7,196	.....	7,196
Other	13	\$29	-15	117	\$220	-104	23	\$80	-58
Proprietary receipts from the public .....	.....	824	-824	.....	7,424	-7,424	.....	7,345	-7,345
Other	2	.....	2	25	.....	25	(**)	.....	(**)
Total—Funds Appropriated to the President	1,854	1,189	665	17,798	9,641	8,157	18,109	8,916	9,193
Department of Agriculture:									
Departmental administration	1	.....	1	62	.....	62	62	.....	62
Agricultural Research Service	40	.....	40	377	.....	377	360	.....	360
Cooperative State Research Service	24	.....	24	199	.....	199	183	.....	183
Extension Service	31	.....	31	263	.....	263	257	.....	257
Statistical Reporting Service	7	.....	7	45	.....	45	42	.....	42
Economic Research Service	4	.....	4	33	.....	33	33	.....	33
Foreign Agricultural Service	6	.....	6	66	.....	66	59	.....	59
Foreign Assistance Programs	36	.....	36	630	.....	630	1,086	.....	1,086
Agricultural Stabilization and Conservation Service	71	.....	71	50	.....	50	192	.....	192
Federal Crop Insurance Corporation	21	2	19	514	122	393	497	130	367
Commodity Credit Corporation:									
Price Support and Related Programs	1,324	753	571	26,062	4,711	21,351	19,892	5,005	14,887
National Wool Act Program	-9	.....	-9	114	.....	114	98	.....	98
Rural Electrification Administration: ¹									
FFB Direct Loans and Asset Purchases	128	28	101	1,551	1,667	-116	1,693	1,100	593
Other	137	88	50	1,418	1,370	49	1,473	1,270	203
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund .....	.....	.....	.....	(**)	(**)	(**)	(**)	(**)	(**)
Rural housing insurance fund	518	322	196	4,310	2,922	1,388	6,603	5,250	1,353
Agricultural credit insurance fund	802	480	322	6,988	4,605	2,384	10,620	8,238	2,382
Rural development insurance fund	154	120	34	1,748	1,279	469	2,378	1,815	563
Rural water and waste disposal grants	14	.....	14	135	.....	135	118	.....	118
Salaries and expenses	28	.....	28	257	.....	257	237	.....	237
FFB Loan Asset Purchases ¹	380	.....	380	2,035	1,280	755	9,325	6,230	3,095
Other	4	(**)	4	33	2	31	22	1	20
Total—Farmers Home Administration	1,900	922	978	15,505	10,088	5,418	29,301	21,534	7,768
Soil Conservation Service:									
Conservation operations	26	.....	26	258	.....	258	267	.....	267
Watershed and flood prevention operations	18	.....	18	187	.....	187	169	.....	169
Other	6	.....	6	51	.....	51	53	.....	53
Animal and Plant Health Inspection Service	26	.....	26	213	.....	213	212	.....	212
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	1	.....	1	288	.....	288	344	.....	344
Other	14	3	11	135	31	104	138	27	111
Food Safety and Inspection Service	27	.....	27	260	.....	260	260	.....	260
Food and Nutrition Service:									
Food stamp program	1,033	.....	1,033	8,759	.....	8,759	8,875	.....	8,875
Nutrition assistance for Puerto Rico	68	.....	68	613	.....	613	609	.....	609
Child nutrition programs	369	.....	369	3,241	.....	3,241	3,095	.....	3,095
Women, infants and children programs	132	.....	132	1,212	.....	1,212	1,153	.....	1,153
Other	18	.....	18	218	.....	218	196	.....	196
Total—Food and Nutrition Service	1,620	.....	1,620	14,043	.....	14,043	13,927	.....	13,927
Forest Service:									
Forest research	10	.....	10	83	.....	83	82	.....	82
National Forests system	89	.....	89	936	.....	936	772	.....	772
Construction	20	.....	20	198	.....	198	217	.....	217
Forest Service permanent appropriations	5	.....	5	251	.....	251	262	.....	262
Cooperative work	17	.....	17	-32	.....	-32	95	.....	95
Other	19	.....	19	85	.....	85	123	.....	123
Total—Forest Service	159	.....	159	1,522	.....	1,522	1,552	.....	1,552
Other	11	3	9	119	23	96	92	8	84
Proprietary receipts from the public .....	.....	82	-82	.....	873	-873	.....	760	-760
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Total—Department of Agriculture	5,629	1,880	3,749	63,966	18,884	45,082	72,243	29,833	42,410

Table continued on next page.

Table 5. Outlays of the U.S. Government, June 1986 and Other Periods (In millions)—Continued

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
Department of Commerce:									
General administration	\$29	\$10	\$18	\$255	\$68	\$188	\$380	\$68	\$312
Bureau of the Census	-11	.....	-11	131	.....	131	129	.....	129
Economic and Statistical Analysis	4	.....	4	46	.....	46	53	.....	53
Economic Development Assistance .....	(**)	.....	(**)	39	.....	39	1	.....	1
Promotion of Industry and Commerce	17	.....	17	185	.....	185	186	.....	186
Science and technology:									
National Oceanic and Atmospheric Administration	134	1	133	953	13	940	803	11	792
Patent and Trademark Office	6	.....	6	59	.....	59	65	.....	65
National Bureau of Standards	13	.....	13	89	.....	89	85	.....	85
National Telecommunications and Information Administration	3	.....	3	22	.....	22	26	.....	26
Total—Science and technology	155	1	154	1,122	13	1,110	979	11	968
Proprietary receipts from the public .....	.....	4	-4	.....	42	-42	.....	52	-52
Intrabudgetary transactions .....	(**)	.....	(**)	-74	.....	-74	-9	.....	-9
Total—Department of Commerce	194	16	179	1,704	122	1,582	1,718	131	1,587
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,439	.....	2,439	20,500	.....	20,500	19,119	.....	19,119
Department of the Navy	1,992	.....	1,992	17,644	.....	17,644	16,489	.....	16,489
Department of the Air Force	1,733	.....	1,733	15,188	.....	15,188	14,324	.....	14,324
Total—Military personnel	6,164	.....	6,164	53,332	.....	53,332	49,931	.....	49,931
Operation and maintenance:									
Department of the Army	1,791	.....	1,791	15,287	.....	15,287	14,071	.....	14,071
Department of the Navy	2,201	.....	2,201	18,118	.....	18,118	18,401	.....	18,401
Department of the Air Force	1,786	.....	1,786	15,863	.....	15,863	14,512	.....	14,512
Defense agencies	689	.....	689	5,881	.....	5,881	5,403	.....	5,403
Total—Operation and maintenance	6,467	.....	6,467	55,149	.....	55,149	52,387	.....	52,387
Procurement:									
Department of the Army	1,279	.....	1,279	11,269	.....	11,269	10,851	.....	10,851
Department of the Navy	2,307	.....	2,307	20,294	.....	20,294	18,921	.....	18,921
Department of the Air Force	2,797	.....	2,797	24,321	.....	24,321	20,296	.....	20,296
Defense agencies	79	.....	79	740	.....	740	772	.....	772
Total—Procurement	6,463	.....	6,463	56,625	.....	56,625	50,840	.....	50,840
Research, development, test, and evaluation:									
Department of the Army	323	.....	323	2,965	.....	2,965	2,895	.....	2,895
Department of the Navy	839	.....	839	7,025	.....	7,025	5,856	.....	5,856
Department of the Air Force	995	.....	995	10,191	.....	10,191	8,792	.....	8,792
Defense agencies	466	.....	466	3,654	.....	3,654	2,546	.....	2,546
Total—Research, development, test, and evaluation	2,623	.....	2,623	23,834	.....	23,834	20,089	.....	20,089
Military construction:									
Department of the Army	101	.....	101	1,069	.....	1,069	816	.....	816
Department of the Navy	125	.....	125	998	.....	998	930	.....	930
Department of the Air Force	134	.....	134	1,188	.....	1,188	1,052	.....	1,052
Defense agencies	31	.....	31	327	.....	327	255	.....	255
Total—Military construction	391	.....	391	3,582	.....	3,582	3,053	.....	3,053
Family housing	235	(**)	235	2,071	(**)	2,070	1,889	(**)	1,889
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	2	2	(**)	1	2	(**)
Intragovernmental funds:									
Department of the Army	-82	.....	-82	678	.....	678	35	.....	35
Department of the Navy:									
FFB Direct Loans ¹ .....	(**)	.....	(**)	570	124	446	1,226	163	1,063
Other	-124	.....	-124	479	.....	479	-46	.....	-46
Department of the Air Force	36	.....	36	563	.....	563	456	.....	456
Defense agencies	-186	.....	-186	893	.....	893	751	.....	751
Other	29	22	7	261	223	37	205	210	-5
Proprietary receipts from the public .....	.....	182	-182	.....	550	-550	.....	604	-604
Intrabudgetary transactions	31	.....	31	318	.....	318	202	.....	202
Total—Department of Defense—Military	22,046	204	21,842	198,356	900	197,456	181,019	979	180,040

Table continued on next page.

Table 5. Outlays of the U.S. Government, June 1986 and Other Periods (In millions)—Continued

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
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$10	.....	\$10	\$95	.....	\$95	\$97	.....	\$97
Construction, general	76	.....	76	647	.....	647	751	.....	751
Operation and maintenance, general	107	.....	107	900	.....	900	893	.....	893
Flood control	16	.....	16	269	.....	269	262	.....	262
Other	23	.....	23	186	.....	186	180	.....	180
Proprietary receipts from the public .....	.....	\$1	-1	.....	\$29	-29	.....	\$52	-52
Total—Corps of Engineers	233	1	232	2,097	29	2,068	2,184	52	2,132
Military retirement fund:									
Payments to military retirement fund .....	.....	.....	.....	10,500	.....	10,500	9,500	.....	9,500
Military retirement fund	1,479	.....	1,479	13,192	.....	13,192	11,452	.....	11,452
Intrabudgetary transactions .....	.....	.....	.....	-10,500	.....	-10,500	-9,500	.....	-9,500
Other	2	.....	2	56	(**)	56	30	(**)	30
Proprietary receipts from the public .....	.....	(**)	(**)	.....	4	-4	.....	5	-5
Total—Department of Defense—Civil	1,714	1	1,712	15,345	33	15,312	13,666	57	13,609
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	269	.....	269	2,792	.....	2,792	3,148	.....	3,148
Impact aid	58	.....	58	565	.....	565	556	.....	556
Special programs	-147	.....	-147	-135	.....	-135	520	.....	520
Indian education	2	.....	2	32	.....	32	56	.....	56
Total—Office of Elementary and Secondary Education	183	.....	183	3,254	.....	3,254	4,281	.....	4,281
Office of Bilingual Education and Minority Languages									
Affairs	4	.....	4	76	.....	76	140	.....	140
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	248	.....	248	1,435	.....	1,435	804	.....	804
Rehabilitation services and handicapped research	180	.....	180	1,094	.....	1,094	632	.....	632
Payments of institutions for the handicapped	7	.....	7	87	.....	87	68	.....	68
Office of Vocational and Adult Education									
.....	108	.....	108	733	.....	733	503	.....	503
Office of Postsecondary Education:									
College housing loans	2	12	-9	38	138	-100	72	233	-161
Student financial assistance	405	.....	405	4,397	.....	4,397	3,188	.....	3,188
Guaranteed student loans	155	.....	155	2,349	.....	2,349	2,646	.....	2,646
Higher education	-41	.....	-41	-65	.....	-65	353	.....	353
Howard University	9	.....	9	88	.....	88	146	.....	146
Higher education facilities loans and insurance .....	(**)	.....	(**)	5	.....	5	10	.....	10
Total—Office of Postsecondary Education	530	12	518	6,811	138	6,674	6,414	233	6,181
Office of Educational Research and Improvement									
.....	1	.....	1	-22	.....	-22	83	.....	83
Departmental management	20	.....	20	188	.....	188	213	.....	213
Proprietary receipts from the public .....	.....	4	-4	.....	53	-53	.....	14	-14
Total—Department of Education	1,281	16	1,265	13,656	191	13,465	13,138	247	12,891
Department of Energy:									
Atomic energy defense activities									
.....	593	.....	593	5,592	.....	5,592	5,264	.....	5,264
Energy programs:									
General science and research activities	67	.....	67	516	.....	516	517	.....	517
Energy supply, R and D activities	157	.....	157	1,564	.....	1,564	1,612	.....	1,612
Uranium supply and enrichment activities	96	.....	96	869	.....	869	1,262	.....	1,262
Fossil energy research and development	26	.....	26	252	.....	252	250	.....	250
Naval petroleum and oil shale reserves	13	.....	13	119	.....	119	102	.....	102
Energy conservation	32	.....	32	352	.....	352	343	.....	343
Strategic petroleum reserve ¹	44	.....	44	475	.....	475	1,430	.....	1,430
Alternative fuels productions:									
FFB direct loans ¹ .....	.....	.....	.....	.....	.....	.....	177	.....	177
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	34	.....	34	289	.....	289	212	.....	212
Other	44	.....	44	260	.....	260	220	.....	220
Total—Energy programs	512	.....	512	4,696	.....	4,696	6,124	.....	6,124
Power Marketing Administration									
.....	142	91	51	957	889	68	948	1,150	-202
Departmental administration	29	.....	29	272	.....	272	250	.....	250
Proprietary receipts from the public .....	.....	175	-175	.....	2,070	-2,070	.....	3,645	-3,645
Intrabudgetary transactions	-34	.....	-34	-69	.....	-69	54	.....	54
Total—Department of Energy	1,242	267	976	11,448	2,959	8,489	12,640	4,796	7,845

Table continued on next page.

Table 5. Outlays of the U.S. Government, June 1986 and Other Periods (In millions)—Continued

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
Department of Health and Human Services Except Social Security:									
Public Health Service:									
Food and Drug Administration	\$22	(**)	\$22	\$310	\$2	\$308	\$305	\$2	\$303
Health Resources and Services Administration:									
Public enterprise funds	1	.....	1	18	.....	18	12	1	11
Health resources and services	151	.....	151	1,155	.....	1,155	1,076	.....	1,076
Indian health and facilities	70	.....	70	641	.....	641	641	.....	641
FFB Loan Asset Purchases ¹ .....	.....	.....	.....	.....	4	-4	1	5	-4
Centers for Disease Control	44	.....	44	320	.....	320	284	.....	284
National Institutes of Health:									
Cancer research	73	.....	73	905	.....	905	843	.....	843
Heart, lung, and blood research	69	.....	69	650	.....	650	555	.....	555
Arthritis, diabetes, and digestive and kidney diseases	44	.....	44	413	.....	413	371	.....	371
Neurological and communicative disorders and stroke	29	.....	29	298	.....	298	262	.....	262
Allergy and infectious diseases	27	.....	27	281	.....	281	253	.....	253
General medical sciences	44	.....	44	351	.....	351	331	.....	331
Child health and human development	25	.....	25	240	.....	240	221	.....	221
Other research institutes	43	.....	43	460	.....	460	436	.....	436
Research resources	27	.....	27	229	.....	229	193	.....	193
Other	21	.....	21	63	.....	63	54	.....	54
Total—National Institutes of Health	402	.....	402	3,891	.....	3,891	3,520	.....	3,520
Alcohol, Drug Abuse, and Mental Health Administration	89	.....	89	754	.....	754	701	.....	701
Office of Assistant Secretary for Health	19	.....	19	146	.....	146	134	.....	134
Total—Public Health Service	799	(**)	799	7,235	7	7,228	6,675	8	6,667
Health Care Financing Administration:									
Grants to States for Medicaid	2,162	.....	2,162	18,546	.....	18,546	16,885	.....	16,885
Payments to health care trust funds	1,518	.....	1,518	13,767	.....	13,767	14,683	.....	14,683
Program management	9	.....	9	53	.....	53	28	.....	28
Federal hospital insurance trust fund:									
Benefit payments	3,874	.....	3,874	36,317	.....	36,317	36,073	.....	36,073
Administrative expenses and construction	50	.....	50	489	.....	489	611	.....	611
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	13	.....	13
Total—FHI trust fund	3,924	.....	3,924	36,806	.....	36,806	36,698	.....	36,698
Federal supplementary medical ins. trust fund:									
Benefit payments	2,039	.....	2,039	18,112	.....	18,112	15,744	.....	15,744
Administrative expenses and construction	78	.....	78	784	.....	784	699	.....	699
Total—FSMI trust fund	2,117	.....	2,117	18,896	.....	18,896	16,443	.....	16,443
Total—Health Care Financing Administration	9,730	.....	9,730	88,068	.....	88,068	84,738	.....	84,738
Social Security Administration:									
Payments to social security trust funds	208	.....	208	7,603	.....	7,603	3,038	.....	3,038
Special benefits for disabled coal miners	82	.....	82	751	.....	751	782	.....	782
Supplemental security income program	116	.....	116	7,703	.....	7,703	7,156	.....	7,156
Assistance payments program	671	.....	671	6,935	.....	6,935	6,387	.....	6,387
Child support enforcement	52	.....	52	510	.....	510	448	.....	448
Low income home energy assistance	98	.....	98	1,923	.....	1,923	1,937	.....	1,937
Refugee and entrant assistance	18	.....	18	289	.....	289	373	.....	373
Payments to States from receipts for child support .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—Social Security Administration	1,245	.....	1,245	25,714	.....	25,714	20,120	.....	20,120
Human Development Services:									
Social services block grant	183	.....	183	2,012	.....	2,012	2,097	.....	2,097
Human development services	121	.....	121	1,489	.....	1,489	1,409	.....	1,409
Family social services	37	.....	37	596	.....	596	557	.....	557
Work incentives	6	.....	6	81	.....	81	186	.....	186
Community services	21	.....	21	259	.....	259	291	.....	291
Other .....	.....	(**)	(**)	(**)	1	-1	1	1	(**)
Total—Human Development Services	368	(**)	368	4,438	1	4,437	4,540	1	4,539
Departmental management	23	.....	23	155	.....	155	175	.....	175
Proprietary receipts from the public .....	.....	\$478	-478	.....	4,314	-4,314	.....	4,156	-4,156
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund	-1,472	.....	-1,472	-13,631	.....	-13,631	-13,467	.....	-13,467
Payments for tax and other credits:									
Federal hospital insurance trust fund	-46	.....	-46	-136	.....	-136	-1,216	.....	-1,216
Other .....	.....	.....	.....	-380	.....	-380	-922	.....	-922
Total—Department of Health and Human Services, Except Social Security	10,646	478	10,168	111,462	4,321	107,141	100,644	4,165	96,479

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Table 5. Outlays of the U.S. Government, June 1986 and Other Periods (In 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
Department of Health and Human Services, Social Security¹:									
Federal old-age and survivors insurance trust fund:									
Benefit payments	\$14,632		\$14,632	\$129,672		\$129,672	\$123,200		\$123,200
Administrative expenses and construction	128		128	1,190		1,190	1,181		1,181
Payment to railroad retirement account	2,585		2,585	2,585		2,585	2,310		2,310
Vocational Rehabilitation Services									
Interest expense on interfund borrowings				542		542	1,218		1,218
Interest on normalized tax transfers	327		327	471		471	722		722
Total—FOASI trust fund	17,672		17,672	134,460		134,460	128,631		128,631
Federal disability insurance trust fund:									
Benefit payments	1,656		1,656	14,523		14,523	13,924		13,924
Administrative expenses and construction	43		43	440		440	430		430
Payment to railroad retirement account	68		68	68		68	43		43
Vocational Rehabilitation Services									
Interest on normalized tax transfers	31		31	45		45	69		69
Total—FDI trust fund	1,798		1,798	15,076		15,076	14,466		14,466
Proprietary Receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary Transactions ²	-208		-208	-7,765		-7,765	-3,334		-3,334
Total—Department of Health and Human Services, Social Security (off-budget)	19,263	(**)	19,263	141,771	(**)	141,770	139,783	(**)	139,783
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	1,606	\$1,665	-60	2,459	\$3,652	-1,192	2,426	\$2,831	-405
Housing for the elderly or handicapped fund	45	40	5	866	346	521	806	325	481
Other	3	4	-2	41	44	-3	50	42	8
Rent supplement payments	3		3	35		35	53		53
Homeownership assistance	-7		-7	171		171	199		199
Rental housing assistance	54		54	464		464	458		458
Low-rent public housing	12		12	1,556		1,556	1,782		1,782
College housing grants							4		4
Lower income housing assistance	669		669	5,670		5,670	5,232		5,232
Other	8		8	43		43	-185		-185
Total—Housing Programs	2,392	1,709	682	11,306	4,041	7,265	10,825	3,198	7,627
Public and Indian Housing:									
Low-rent housing—loans and other expenses	100	6	94	733	73	660	13,012	358	12,654
Payments for operation of low-income housing projects	99		99	905		905	875		875
FFB Direct Loans ¹					35	-35		32	-32
Total—Public and Indian Housing	199	6	193	1,638	108	1,530	13,886	390	13,496
Government National Mortgage Association:									
Management and liquidating functions fund	11	48	-37	261	1,033	-772	492	888	-397
Guarantees of mortgage-backed securities	1	27	-26	17	232	-215	20	185	-165
Participation sales fund	7		7	-75		-75	-81		-81
Total—Government National Mortgage Association	19	75	-56	203	1,265	-1,062	430	1,073	-643
Community Planning and Development:									
Public enterprise fund	7	14	-7	79	99	-20	86	106	-21
FFB Direct Loans ¹	5	2	2	63	49	14	66	8	58
Community Development Grants	304		304	2,562		2,562	2,895		2,895
Urban development grants	25		25	345		345	375		375
Other	8		8	60		60	12		12
Total—Community Planning and Development	348	16	332	3,108	148	2,960	3,434	114	3,320
Management and administration	20		20	223		223	215		215
Other	3		3	42		42	36		36
Total—Department of Housing and Urban Development	2,981	1,806	1,174	16,520	5,562	10,958	28,828	4,775	24,051

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Table 5. Outlays of the U.S. Government, June 1986 and Other Periods (in 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
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$30	.....	\$30	\$304	.....	\$304	\$304	.....	\$304
Payments in lieu of taxes .....	(**)	.....	(**)	(**)	.....	(**)	2	.....	2
Payments to States and counties for general purpose fiscal assistance .....	.....	.....	.....	15	.....	15	81	.....	81
Other	7	.....	7	64	.....	64	77	.....	77
Minerals Management Service	29	.....	29	467	.....	467	526	.....	526
Office of Surface Mining Reclamation and Enforcement	26	.....	26	234	.....	234	192	.....	192
Total—Land and minerals management	92	.....	92	1,085	.....	1,085	1,183	.....	1,183
Water and science:									
Bureau of Reclamation:									
Construction program	74	\$8	66	614	\$70	544	495	\$62	433
Operation and maintenance	12	.....	12	109	.....	109	103	.....	103
Other	15	.....	15	109	.....	109	97	.....	97
Geological Survey	27	.....	27	313	.....	313	326	.....	326
Bureau of Mines	12	2	10	113	21	92	126	17	109
Total—Water and science	140	9	131	1,258	91	1,167	1,146	79	1,068
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	45	.....	45	440	.....	440	432	.....	432
.....	76	.....	76	678	.....	678	773	.....	773
Total—Fish and wildlife and parks	121	.....	121	1,118	.....	1,118	1,205	.....	1,205
Bureau of Indian Affairs:									
Operation of Indian programs									
Construction	69	.....	69	679	.....	679	747	.....	747
Indian tribal funds	10	.....	10	84	.....	84	91	.....	91
Other	47	.....	47	249	.....	249	260	.....	260
.....	3	1	2	42	7	35	43	8	35
Total—Bureau of Indian Affairs	129	1	129	1,055	7	1,048	1,141	8	1,133
Territorial and International Affairs:									
FFB Direct Loans ¹									
Other .....	.....	.....	.....	.....	1	-1	.....	1	-1
.....	8	.....	8	139	.....	139	146	.....	146
Departmental offices	6	.....	6	80	.....	80	66	.....	66
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska									
Other .....	.....	1	-1	.....	1	-1	.....	4	-4
.....	.....	101	-101	.....	1,280	-1,280	.....	1,382	-1,382
Intrabudgetary transactions .....	(**)	.....	(**)	-7	.....	-7	-30	.....	-30
Total—Department of the Interior	496	112	384	4,728	1,379	3,349	4,857	1,473	3,384
Department of Justice:									
General administration									
United States Parole Commission .....	(**)	.....	(**)	61	.....	61	42	.....	42
.....	1	.....	1	7	.....	7	6	.....	6
Legal activities	69	.....	69	577	.....	577	582	.....	582
Interagency law enforcement .....	(**)	.....	(**)	7	.....	7	68	.....	68
Federal Bureau of Investigation	89	.....	89	879	.....	879	761	.....	761
Drug Enforcement Administration	42	.....	42	267	.....	267	242	.....	242
Immigration and Naturalization Service	47	.....	47	429	.....	429	403	.....	403
Federal Prison System	48	2	45	481	24	457	415	19	396
Office of Justice Programs	22	(**)	22	126	(**)	126	106	.....	106
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Justice	318	3	315	2,832	24	2,808	2,626	19	2,607
Department of Labor:									
Employment and Training Administration:									
Program administration									
Training and employment services	4	.....	4	45	.....	45	44	.....	44
.....	400	.....	400	2,458	.....	2,458	2,202	.....	2,202
Community service employment for older Americans	29	.....	29	240	.....	240	237	.....	237
Federal unemployment benefits and allowances	-5	.....	-5	-16	.....	-16	19	.....	19
State unemployment insurance and employment service operation	12	.....	12	33	.....	33	-19	.....	-19
Advances to the unemployment trust fund and other funds	35	35	151	151	1,281	1,281
Other	1	1	-2	-2	-13	-13

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Table 5. Outlays of the U.S. Government, June 1986 and Other Periods (In millions)—Continued

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
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,242		\$1,242	\$12,265		\$12,265	\$12,542		\$12,542
State administrative expenses	176		176	1,771		1,771	1,805		1,805
Federal administrative expenses	12		12	104		104	85		85
Veterans employment and training	9		9	90		90	82		82
Interest on refunds of taxes	1		1	8		8	5		5
Repayment of advances from the general fund	362		362	944		944	940		940
Interest on advances to the Employment Security Administration account									
Railroad-unemployment insurance:									
Railroad unemployment benefits	3		3	149		149	139		139
Administrative expenses	9		9	20		20	16		16
Payment of interest on advances from railroad retirement account							5		5
Total—Unemployment trust fund	1,815		1,815	15,351		15,351	15,619		15,619
Total—Employment and Training Administration	2,291		2,291	18,260		18,260	19,371		19,371
Labor-Management Services	3		3	40		40	43		43
Pension Benefit Guaranty Corporation	18	\$26	-8	168	\$286	-118	142	\$148	-5
Employment Standards Administration:									
Salaries and expenses	9		9	132		132	131		131
Special benefits	87		87	84		84	-103		-103
Black lung disability trust fund	60		60	459		459	464		464
Special workers' compensation expenses	6		6	49		49	44		44
Occupational Safety and Health Administration	14		14	156		156	153		153
Mine Safety and Health Administration	10		10	109		109	113		113
Bureau of Labor Statistics	7		7	88		88	104		104
Departmental management	9		9	96		96	100		100
Proprietary receipts from the public		11	-11		12	-12		7	-7
Intrabudgetary transactions	-401		-401	-1,193		-1,193	-2,367		-2,367
Total—Department of Labor	2,112	37	2,075	18,447	298	18,149	18,195	155	18,040
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	105		105	994		994	816		816
Acquisition, operation, and maintenance of buildings abroad	23		23	180		180	184		184
Payment to Foreign Service retirement and disability fund				118		118	107		107
Foreign Service retirement and disability fund	22		22	181		181	150		150
Other	2		2	17		17	16		16
Total—Administration of Foreign Affairs	152		152	1,491		1,491	1,273		1,273
International Organizations and Conferences	20		20	469		469	481		481
International Commissions	1		1	20		20	18		18
Migration and Refugee Assistance	17		17	258		258	285		285
International Narcotics Control	6		6	42		42	38		38
Other	(**)		(**)	33		33	38		38
Proprietary receipts from the public					3	-3		(**)	(**)
Intrabudgetary transactions	(**)		(**)	-163		-163	-149		-149
Total—Department of State	196		196	2,150	3	2,148	1,984	(**)	1,983
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,382		1,382	9,550		9,550	8,394		8,394
Other	3		3	30	1	29	10		10
Other programs	14		14	141		141	220		220
Total—Federal Highway Administration	1,399		1,399	9,721	1	9,720	8,625		8,625
National Highway Traffic Safety Administration:									
Operations and research	3		3	42		42	47		47
Trust fund share of highway safety programs	15		15	119		119	100		100
Other	(**)		(**)	-2		-2	1		1

Table continued on next page.

Table 5. Outlays of the U.S. Government, June 1986 and Other Periods (In millions)—Continued

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
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	(**)	(**)	(**)	\$16	\$2	\$15	\$29	\$25	\$4
Northeast corridor improvement program	\$7	.....	\$7	75	.....	75	109	.....	109
Grants to National Railroad Passenger Corporation	1	.....	1	526	.....	526	574	.....	574
FFB Direct Loans ¹	1	.....	1	2	107	-106	4	10	-6
Other	6	.....	6	76	.....	76	82	.....	82
Total—Federal Railroad Administration	15	(**)	15	694	109	585	797	35	761
Urban Mass Transportation Administration:									
Formula grants	140	.....	140	1,173	.....	1,173	1,013	.....	1,013
Discretionary grants	41	.....	41	514	.....	514	393	.....	393
Other	107	.....	107	768	.....	768	1,113	.....	1,113
Federal Aviation Administration:									
Operations	197	.....	197	1,615	.....	1,615	1,389	.....	1,389
Other	4	.....	4	32	(**)	32	39	(**)	39
Airport and airway trust fund:									
Grants-in-aid for airports	53	.....	53	626	.....	626	555	.....	555
Facilities and equipment	60	.....	60	541	.....	541	303	.....	303
Research, engineering and development	26	.....	26	210	.....	210	183	.....	183
Operations .....	(**)	.....	(**)	420	.....	420	643	.....	643
Total—Airport and airway trust fund	139	.....	139	1,797	.....	1,797	1,684	.....	1,684
Total—Federal Aviation Administration	340	.....	340	3,444	(**)	3,444	3,111	(**)	3,111
Coast Guard:									
Operating expenses	136	.....	136	1,254	.....	1,254	1,275	.....	1,275
Acquisition, construction, and improvements	47	.....	47	323	.....	323	331	.....	331
Retired pay	25	.....	25	252	.....	252	222	.....	222
Other	7	(**)	6	100	3	97	89	3	86
Total—Coast Guard	215	(**)	215	1,929	3	1,926	1,916	3	1,913
Maritime Administration:									
Public enterprise funds	129	\$15	115	1,309	195	1,114	290	200	91
Operating-differential subsidies	25	.....	25	218	.....	218	265	.....	265
Other	8	.....	8	64	.....	64	70	.....	70
Other	2	1	1	120	10	110	127	8	120
Proprietary receipts from the public .....	.....	6	-6	.....	49	-49	.....	47	-47
Intrabudgetary transactions .....	(**)	.....	(**)	-4	.....	-4	-55	.....	-55
Total—Department of Transportation	2,439	22	2,417	20,109	368	19,741	17,814	292	17,522
Department of the Treasury:									
Departmental offices									
Departmental offices	-90	.....	-90	-527	.....	-527	-300	.....	-300
Office of Revenue Sharing:									
Salaries and expenses	1	.....	1	5	.....	5	6	.....	6
General revenue sharing .....	(**)	.....	(**)	3,381	.....	3,381	3,450	.....	3,450
Federal Law Enforcement Training Center	1	.....	1	12	.....	12	13	.....	13
Financial Management Service:									
Salaries and expenses	24	.....	24	185	.....	185	182	.....	182
Claims, judgements, and relief acts	23	.....	23	222	.....	222	240	.....	240
Energy security reserve .....	(**)	.....	(**)	24	.....	24	31	.....	31
Other .....	(**)	.....	(**)	611	.....	611	69	.....	69
Total—Financial Management Service	48	.....	48	1,042	.....	1,042	522	.....	522
Federal Financing Bank:¹									
Oregon Veterans Housing .....	.....	.....	.....	.....	60	-60	60	.....	60
Other	2,587	2,020	567	10,454	10,444	10	15,639	15,917	-277
Bureau of Alcohol, Tobacco and Firearms	14	.....	14	125	.....	125	123	.....	123
United States Customs Service	72	.....	72	594	.....	594	558	.....	558
Bureau of Engraving and Printing	-8	.....	-8	-24	.....	-24	-32	.....	-32
United States Mint	19	.....	19	87	.....	87	63	.....	63
Bureau of the Public Debt	9	.....	9	144	.....	144	136	.....	136

Table continued on next page.

Table 5. Outlays of the U.S. Government, June 1986 and Other Periods (In millions)—Continued

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
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$11		\$11	\$67		\$67	\$76		\$76
Processing tax returns	112		112	934		934	785		785
Examinations and appeals	135		135	1,059		1,059	1,001		1,001
Investigation, collection and taxpayer service	108		108	828		828	773		773
Payment where credit exceeds liability for tax	53		53	1,348		1,348	1,035		1,035
Refunding internal revenue collections, interest	113		113	1,367		1,367	1,119		1,119
Internal revenue collections for Puerto Rico	15		15	146		146	260		260
Other	(**)	(**)	(**)	2	\$1	(**)	2	\$2	(**)
Total—Internal Revenue Service	546	(**)	546	5,750	1	5,749	5,051	2	5,049
United States Secret Service	38		38	219		219	224		224
Comptroller of the Currency	17	\$1	16	161	121	41	127	95	31
Interest on the public debt:									
Public issues (accrual basis)	13,116		13,116	117,371		117,371	110,474		110,474
Special issues (cash basis)	13,425		13,425	29,256		29,256	28,665		28,665
Total—Interest on the public debt	26,541		26,541	146,627		146,627	139,139		139,139
Proprietary receipts from the public		205	-205		2,036	-2,036		2,314	-2,314
Receipts from off-budget Federal entities ¹	-358		-358	-516		-516	-791		-791
Intrabudgetary transactions	-2,693		-2,693	-14,597		-14,597	-16,140		-16,140
Total—Department of the Treasury	26,744	2,226	24,517	152,936	12,663	140,274	147,848	18,328	129,521
Environmental Protection Agency:									
Salaries and expenses	73		73	484		484	456		456
Research and development	16		16	143		143	115		115
Abatement, control, and compliance	44		44	341		341	328		328
Construction grants	256		256	2,312		2,312	2,173		2,173
Hazardous substance response trust fund	46		46	354		354	282		282
Other	(**)	(**)	(**)	154	1	153	48	1	47
Proprietary receipts from the public		1	-1		15	-15		5	-5
Intrabudgetary transactions				-150		-150	-44		-44
Total—Environmental Protection Agency	436	2	434	3,638	16	3,622	3,358	5	3,353
General Services Administration:									
Real property activities:									
FFB Direct Loans ¹					3	-3		5	-5
Federal Buildings Fund	87		87	4		4	-209		-209
Personal property activities	3		3	279		279	138		138
Information Resources Management Service	15		15	-25		-25	15		15
Federal property resources activities	-4		-4	-125		-125	-44		-44
General activities	11		11	99		99	111	(**)	111
Proprietary receipts from the public		2	-2		47	-47		55	-55
Other		-7	7		-70	70		-4	4
Total—General Services Administration	112	-5	117	232	-20	253	11	56	-44
National Aeronautics and Space Administration:									
Research and development	186		186	1,900		1,900	1,574		1,574
Space flight, control, and data communications:									
FFB Direct Loans ¹								67	-67
Other	153		153	2,533		2,533	2,920		2,920
Construction of facilities	13		13	141		141	125		125
Research and program management	104		104	1,007		1,007	982		982
Other				(**)		(**)			
Total—National Aeronautics and Space Administration	456		456	5,581		5,581	5,601	67	5,534
Office of Personnel Management:									
Salaries and expenses	17		17	90		90	98		98
Government payment for annuitants, employees health benefits									
Payment to civil service retirement and disability fund	1		1	738		738	1,099		1,099
Civil service retirement and disability fund	1,996		1,996	17,903		17,903	17,184		17,184
Employees health benefits fund	697	518	179	5,422	5,950	-528	4,928	5,121	-194
Employees life insurance fund	81	80	1	702	1,267	-565	674	1,178	-505
Retired employees health benefits fund	1	1	(**)	8	9	(**)	8	12	-4
Other	2		2	-7		-7	6		6
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions				-1		-1	-1		-1
Other	-3		-3	-25		-25	-26		-26
Total—Office of Personnel Management	2,793	599	2,194	24,831	7,225	17,606	23,969	6,311	17,658

Table continued on next page.

Table 5. Outlays of the U.S. Government, June 1986 and Other Periods (In millions)—Continued

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
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$86	\$81	\$5	\$888	\$699	\$189	\$725	\$633	\$91
Disaster loan fund	71	49	21	446	578	-132	448	640	-191
Other	3	2	1	24	11	13	23	11	12
Salaries and expenses	21	.....	21	213	.....	213	196	.....	196
FFB Direct Loans ¹	23	15	8	252	112	140	389	85	304
FFB Asset Purchases ¹ .....	.....	1	-1	.....	5	-5	.....	5	-5
Other .....	(**)	.....	(**)	2	.....	2	(**)	(**)	(**)
Total—Small Business Administration	204	148	57	1,825	1,405	420	1,782	1,375	407
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	157	94	63	1,349	1,102	247	1,212	1,000	211
Direct loan revolving fund	10	5	5	25	43	-18	18	47	-29
Other	37	73	-36	360	356	4	321	357	-36
Compensation and pensions	57	.....	57	10,808	.....	10,808	10,655	.....	10,655
Readjustment benefits	18	.....	18	803	.....	803	1,016	.....	1,016
Medical care	720	.....	720	6,715	.....	6,715	6,368	.....	6,368
Medical and prosthetic research	14	.....	14	136	.....	136	164	.....	164
General operating expenses	37	.....	37	551	.....	551	549	.....	549
Construction projects	46	.....	46	403	.....	403	383	.....	383
Post-Vietnam era veterans education account	5	.....	5	178	.....	178	147	.....	147
Insurance funds:									
National service life	85	.....	85	788	.....	788	727	.....	727
United States government life	4	.....	4	35	.....	35	36	.....	36
Veterans special life	5	49	-44	56	130	-74	52	121	-69
Other	9	.....	9	84	.....	84	80	.....	80
Proprietary receipts from the public:									
National service life .....	.....	36	-36	.....	333	-333	.....	315	-315
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	28	-28	.....	233	-233	.....	147	-147
Intrabudgetary transactions	-7	.....	-7	-109	.....	-109	-74	.....	-74
Total—Veterans Administration	1,197	285	912	22,182	2,198	19,984	21,654	1,988	19,666
Independent agencies:									
Action	10	.....	10	120	.....	120	98	.....	98
Board for International Broadcasting	9	.....	9	94	.....	94	76	.....	76
Consumer Product Safety Commission	2	.....	2	26	.....	26	26	.....	26
Corporation for Public Broadcasting .....	.....	.....	.....	160	.....	160	151	.....	151
District of Columbia:									
Federal payment .....	.....	.....	.....	527	.....	527	519	.....	519
Proprietary receipts from the public .....	.....	.....	.....	.....	564	-564	.....	311	-311
Equal Employment Opportunity Commission	10	.....	10	120	.....	120	118	.....	118
Export-Import Bank of the United States	500	598	-98	2,240	3,126	-885	2,852	3,007	-156
Federal Communications Commission	6	.....	6	68	.....	68	69	.....	69
Federal Deposit Insurance Corporation	1,948	1,635	313	6,182	5,601	581	2,966	3,910	-944
Federal Emergency Management Agency:									
Public enterprise funds	20	26	-5	388	193	195	193	251	-58
Salaries and expenses	13	.....	13	93	.....	93	105	.....	105
Emergency management and planning assistance	28	.....	28	215	.....	215	291	.....	291
Emergency food distribution and shelter program	9	.....	9	64	.....	64	70	.....	70
Other .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	4	4	(**)	33	32	1	69	70	(**)
Federal Savings and Loan Insurance Corp. fund	661	570	91	2,235	2,264	-29	2,555	1,677	878
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal Trade Commission	6	.....	6	45	.....	45	45	.....	45
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority .....	.....	.....	.....	30	.....	30	71	.....	71
Appalachian Regional Commission	17	(**)	17	113	(**)	113	144	1	143
Other .....	(**)	.....	(**)	3	1	2	2	.....	2
Interstate Commerce Commission	3	.....	3	34	.....	34	38	.....	38
Legal Services Corporation	24	.....	24	230	.....	230	222	.....	222
Merit Systems Protection Board	2	.....	2	18	.....	18	16	.....	16
National Archives and Record Administration	7	.....	7	70	.....	70	71	(**)	71
National Credit Union Administration:									
Central liquidity facility	19	21	-2	154	256	-103	912	961	-49
Other	-3	3	-5	-15	234	-250	65	813	-747

Table continued on next page.

Table 5. Outlays of the U.S. Government, June 1986 and Other Periods (in millions)—Continued

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
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$12		\$12	\$116		\$116	\$112		\$112
National Endowment for the Humanities	12		12	94		94	100		100
Institute of Museum Services	(**)		(**)	15		15	15		15
National Labor Relations Board	13		13	102		102	98		98
National Science Foundation	142		142	1,102		1,102	901		901
National Transportation Safety Board	1		1	16		16	16		16
Nuclear Regulatory Commission	35		35	318		318	346		346
Panama Canal Commission	37	\$33	4	305	\$325	-20	304	\$308	-4
Postal Service: ¹									
Public Enterprise Funds	2,745	2,559	3186	23,463	24,768	-1,305	22,097	22,843	-746
Payment to the Postal Service Fund				540		540	830		830
Railroad Retirement Board:									
Federal windfall subsidy	29		29	283		283	301		301
Federal payment to the railroad retirement accounts	(**)		(**)	49		49	-2		-2
Milwaukee railroad restructuring, administration	(**)		(**)	4		4	1		1
Railroad retirement accounts:									
Social security equivalent benefit account	343		343	2,844		2,844	3,278		3,278
Benefits payments and claims	179		179	1,624		1,624	1,659		1,659
Advances to the railroad retirement account from the FOASI trust fund	-60		-60	-526		-526			
Advances to the railroad retirement account from the FDI trust fund	-5		-5	-41		-41	-1		-1
Disbursements for the payment of FOASI benefits	60		60	527		527	-1		-1
Disbursements for the payment of FDI benefits	4		4	40		40	(**)		(**)
Administrative expenses	3		3	37		37	37		37
Interest on refunds of taxes	(**)		(**)	(**)		(**)	7		7
Other									
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds	-2,653		-2,653	-2,653		-2,653	-2,353		-2,353
Interest on advances to railroad accounts							-5		-5
Repayment of advances to railroad retirement board									
Federal payments to the railroad social security equivalent benefit account	199		199	199		199			
Federal payments to the rail industry pension fund				-25		-25			
Total—Railroad Retirement Board	-1,899		-1,899	2,363		2,363	2,920		2,920
Securities and Exchange Commission	-3		-3	77		77	75		75
Smithsonian Institution	25		25	169		169	162		162
Tennessee Valley Authority:									
FFB Direct Loans ¹	16		16	3,479	3,347	132	152	96	56
Other	492	320	172	4,196	3,587	610	4,311	3,495	817
United States Information Agency	60		60	567	(**)	567	488	(**)	488
United States Railway Association	(**)		(**)	2		2	29	4	25
United States Synthetic Fuel Corp ¹	-1	-1		23	23		31	31	
Other independent agencies	24	3	21	344	36	308	322	16	305
Total—Independent agencies	5,006	5,770	-784	50,541	44,358	6,183	45,052	37,793	7,259
Undistributed offsetting receipts:									
Other interest		(**)	(**)		1,071	-1,071		1	-1
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-2		-2	-2		-2
Department of Defense—Civil:									
Education Benefits fund	-18		-18	-107		-107			
Military retirement fund	-1,515		-1,515	-13,367		-13,367	-12,474		-12,474
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-222		-222	-1,903		-1,903	-1,669		-1,669
Federal disability insurance trust fund (OFF-BUDGET)	-21		-21	-182		-182	-161		-161
Federal hospital insurance trust fund	-141		-141	-1,178		-1,178	-1,067		-1,067
Department of State:									
Foreign Service retirement and disability fund	-3		-3	-30		-30	-27		-27
Office of Personnel Management:									
Civil Service retirement and disability fund	-398		-398	-3,721		-3,721	-3,685		-3,685
Subtotal	-2,316		-2,316	-20,490		-20,490	-19,085		-19,085

Table continued on next page.

Table 5. Outlays of the U.S. Government, June 1986 and Other Periods (in millions)—Continued

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
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-\$7		-\$7	-\$6		-\$6
Department of Defense—Civil:									
Education benefits fund	\$4		\$4	9		9			
Military retirement fund	104		104	696		696	-982		-982
Soldiers' and Airmen's Home permanent fund				-9		-9	-13		-13
Corps of Engineers	(**)		(**)	-26		-26	-16		-16
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET) ¹	-1,629		-1,629	-3,632		-3,632	-3,324		-3,324
Federal disability insurance trust fund (OFF-BUDGET) ¹	-339		-339	-613		-613	-549		-549
Federal hospital insurance trust fund	-1,635		-1,635	-2,791		-2,791	-1,960		-1,960
Federal supplementary medical insurance trust fund ..	-572		-572	-1,196		-1,196	-1,125		-1,125
Department of Labor:									
Unemployment trust fund	-825		-825	-1,685		-1,685	-1,236		-1,236
Department of State:									
Foreign Service retirement and disability fund	-147		-147	-282		-282	-244		-244
Department of Transportation:									
Airport and airway trust fund	-417		-417	-826		-826	-742		-742
Highway trust fund	-656		-656	-1,305		-1,305	-1,279		-1,279
Environmental Protection Agency:									
Post-closure liability trust fund				-2		-2	-1		-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-7,331		-7,331	-14,671		-14,671	-12,965		-12,965
Veterans Administration:									
United States government life insurance fund	-9		-9	-19		-19	-21		-21
National service life insurance fund	-458		-458	-920		-920	-878		-878
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	100		100	-271		-271	-82		-82
Other	-3		-3	-35		-35	-35		-35
Subtotal	-13,812		-13,812	-27,582		-27,582	-25,458		-25,458
Unrealized Discount on trust fund investments	2		2	8		8	-14		-14
Rents and royalties on the Outer Continental Shelf lands ..		\$449	-449		\$4,196	-4,196		\$3,348	-3,348
Total—Undistributed offsetting receipts	-16,126	449	-16,575	-48,063	5,268	-53,331	-44,557	3,349	-47,906
Total outlays	93,542	15,507	78,034	856,214	117,812	738,402	833,979	125,128	4708,851
Total On-Budget	76,489	15,507	60,982	720,773	117,812	602,961	699,919	125,128	574,791
Total Off-Budget	17,052	(**)	17,052	135,441	(**)	135,441	134,060	(**)	134,060
Total Surplus (+) or Deficit (-)			-1,011			-166,821			-162,037
Total On-Budget			-2,583			-183,053			-166,518
Total Off-Budget			+1,572			+16,232			+4,481

MEMORANDUM

Receipts offset against outlays (in millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$26,184	\$25,537
Receipts from off-budget Federal entities	516	791
Intrabudgetary transactions	103,221	98,696
Total receipts offset against outlays	129,921	125,025

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

²Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

³The Postal Service figure represents reporting for the full calendar month of June and is partially estimated. This estimate includes \$519 million for postal money orders issued between June 7 and 30, derived from the Postal Service consolidated reporting system.

⁴Includes an adjustment to prior reporting.

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

Source: Financial Management Service, Department of the Treasury

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, June 1986 and Other Periods (In millions)

Assets and Liabilities Directly Related to Budget and 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	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$42,168	\$236,246	\$202,374	\$1,823,103	\$2,017,181	\$2,059,349
Federal Financing Bank	-14,169	.....	.....	(**)	14,169	(**)
Total public debt securities	27,999	236,246	202,374	1,823,103	2,031,350	2,059,349
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)						
Total federal securities	-6	-88	-95	4,366	4,284	4,278
Total federal securities	27,994	236,158	202,279	1,827,470	2,035,634	2,063,627
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	9,494	57,859	51,063	317,612	365,978	375,471
Total borrowing from the public	18,500	178,299	151,216	1,509,857	1,669,656	1,688,156
Accrued interest payable to the public	2,752	1,468	1,535	26,709	25,425	28,177
Allocations of special drawing rights	169	579	-4	5,191	5,601	5,770
Deposit funds	63	-3,838	1,955	14,385	10,484	10,547
Miscellaneous liability accounts (includes checks outstanding etc.)	-15,579	-4,148	-2,038	11,639	23,069	7,491
Total liability accounts	5,905	172,359	152,664	1,567,780	1,734,235	1,740,139
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	60	-1,031	-5,226	4,174	3,083	3,143
Tax and loan note accounts	11,773	8,612	-1,188	12,886	9,725	21,498
Balance	11,833	7,582	-6,414	17,060	12,808	24,641
Special drawing rights:						
Total holdings	147	1,366	642	6,847	8,066	8,213
SDR certificates issued to Federal Reserve Banks .....	.....	-200	.....	-4,618	-4,818	-4,818
Balance	147	1,166	642	2,229	3,248	3,395
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	617	2,117	-13	-717	784	1,401
Letter of credit issued to IMF	-1,529	-2,149	377	-7,946	-8,566	-10,095
Dollar deposits with the IMF	-9	-13	3	-51	-55	-64
Receivable/payable (-) for interim maintenance of value adjustments	1,217	528	-324	-543	-1,232	-16
Balance	296	483	43	10,442	10,629	10,925
Loans to International Monetary Fund	-9	-109	-147	1,236	1,136	1,127
Other cash and monetary assets	798	1,879	502	8,872	9,953	10,751
Total cash and monetary assets	13,065	11,001	-5,374	39,839	37,775	50,840
Miscellaneous asset accounts	-8,143	-5,145	-3,581	15,365	18,363	10,220
Total asset accounts	4,922	5,856	-8,954	55,204	56,138	61,060
Excess of liabilities (+) or assets (-)	+983	+166,503	+161,618	+1,512,576	+1,678,096	+1,679,080
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	28	318	418	.....	290	318
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (-)]	+1,011	+166,821	+162,037	+1,512,576	+1,678,386	+1,679,397

¹Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received; and withdrawals are reflected as processed.

... No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, June 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,678,096	\$1,512,576	\$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,678,096	1,512,576	1,301,228
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	1,011	166,821	162,037
Changes in composition of unified budget			
Total surplus (-) or deficit (Table 2)¹	1,011	166,821	162,037
Total—on-budget (Table 2)	2,583	183,053	166,518
Total—off-budget (Table 2)	-1,572	-16,232	-4,481
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-26	-316	-418
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment	-2	-2	
Total—transactions not applied to current year's surplus or deficit	-28	-318	-418
Excess of liabilities close of period	1,679,080	1,679,080	1,462,846

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, June 1986 and Other Periods (in millions)

Classification	Net Transactions (-) denotes net reduction of liability 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	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	(**)	-\$2	-\$19	\$9	\$6	\$8
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-\$4	-34	-56	82	52	48
Department of Housing and Urban Development:						
Federal Housing Administration	-3	-2	-20	117	118	115
Department of the Interior:						
Bureau of Land Management	(**)	-2	1	17	15	15
Department of Transportation:						
Coast Guard:						
Family housing mortgages			(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	(**)	2		1	3	4
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority		-50		1,725	1,675	1,675
Total agency securities	-6	-88	-95	4,366	4,284	4,278

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, June 1986 and Other Periods (in 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	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$381	\$976	\$5,598	\$23,811	\$24,406	\$24,787
Commerce, Fishing Vessels, NOAA			3			
Export-Import Bank of United States						
Federal Emergency Management Agency:						
National Insurance Development Fund		6	10	69	75	75
Federal Financing Bank	146	-13,153	6,442	153,075	139,776	139,922
Federal Housing Administration:						
General Insurance	-100	-150	-180	1,530	1,480	1,380
Special risk insurance	10	10	-60	1,909	1,909	1,919
General Services Administration:						
Pennsylvania Avenue Development Corporation			3	58	58	58
Rural Communication Development Fund			2	23	25	25
Rural Electrification Administration		26	102	7,865	7,891	7,891
Rural Telephone Bank			8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	200	-630	-690	3,786	2,831	3,156
Agricultural credit insurance fund	330	1,210	1,234	6,220	7,100	7,430
Rural development insurance fund	45	-125		1,726	1,556	1,601
Federal Crop Ins. Corp.				113	113	113
Secretary of Education:						
College housing loans				2,625	2,625	2,625
Secretary of Energy:						
Alternative Fuel Production, DOE	-210	-210		1,170	1,170	960
Bonneville Power Administration	300	300		1,340	1,340	1,640
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped		550	425	4,801	5,351	5,351
Low-Rent Public housing		-14,587	12,514	14,727	140	140
Urban renewal fund			-8			
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account		793	-944	1,335	2,128	2,128
Railroad retirement social security equivalent fund	-1,694	-260	1,246	1,717	3,151	1,457
Secretary of Transportation:						
Aircraft purchase loan guarantee program				13	13	13
Federal ship revolving fund	105	1,145		130	1,170	1,275
Rail Passenger Service Act						
Railroad revitalization and improvement		12			12	12
Rail service assistance						
Regional Rail Reorganization						
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury Financed through issues of Public Debt Securities	-487	-24,085	25,707	230,954	207,231	206,869
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	-303	-461	41	15,410	15,250	14,947
National Credit Union Administration	-2	-103	-51	222	122	119
Postal Service	-86	-86		1,690	1,690	1,604
Tennessee Valley Authority	112	381	1,315	14,561	14,830	14,942
U.S. Railway Association			23	74	74	74
Total borrowing from the Federal Financing Bank	-279	-269	1,328	31,957	31,966	31,686

Note: Includes only amounts loaned to Federal Agencies in lieu of Agency Debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal Agencies. 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.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, June 1986 and Other Periods (In 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	
Federal funds:						
Department of Agriculture	(**)	-\$2	\$3	\$7	\$5	\$5
Department of Commerce	(**)	87	95	108	195	195
Department of Energy	\$4	91	1,133	1,366	1,454	1,457
Department of Health and Human Services	(**)	1	5	9	10	10
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	149	1,253	583	3,783	4,887	5,036
Agency securities	-1	-1	-4	135	135	134
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities			-11			
Special assistance function fund:						
Public debt securities						
Agency securities			-11			
Management and liquidating functions fund:						
Public debt securities	-467	67	597	766	1,299	833
Agency securities	-2	-11	13	85	76	74
Guarantees of mortgage-backed securities:						
Public debt securities	27	209	158	1,015	1,197	1,224
Agency securities		6	5	3	9	9
Participation sales fund:						
Public debt securities	-7	93	225	2,088	2,188	2,181
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities			(**)			
Other			(**)			
Department of the Interior	-27	-3,501	694	7,422	3,948	3,920
Department of Labor	7	118	12	303	414	421
Department of Transportation	1	13	-127	129	141	142
Department of the Treasury	100	-1,939	-978	2,080	42	142
Veterans Administration:						
Veterans reopened insurance fund	18	-27	14	635	590	608
Independent agencies:						
Export-Import Bank of the United States	-209	454	181	73	736	527
Federal Emergency Management Agency:						
National insurance development fund		-150	101	150		
Federal Savings and Loan Insurance Corporation:						
Public debt securities	-96	9	-890	5,758	5,863	5,767
Agency securities				67	67	67
Postal Service	-385	905	-60	2,362	3,652	3,267
National Credit Union Administration	5	252	747	1,131	1,377	1,383
Tennessee Valley Authority:						
Agency securities						
Other	-100	21	88	1,134	1,255	1,155
Total public debt securities	-979	-2,045	2,583	30,319	29,253	28,274
Total agency securities	-3	-6	-8	302	299	296
Total Federal funds	-982	-2,051	2,575	30,622	29,552	28,570
Trust funds:						
Legislative Branch:						
United States Tax Court		(**)	(**)	2	2	2
Library of Congress	(**)	1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund	2	8	7	102	107	109
Funds Appropriated to the President	(**)	(**)	(**)	1	1	1
Department of Agriculture	1	22	-26	4	25	26
Department of Commerce		(**)	(**)	(**)	(**)	(**)
Department of Defense—Military	-1	(**)	1	10	10	9
Department of Defense—Civil	-69	9,993	11,517	11,635	21,697	21,628
Other	9	116	45	250	357	366
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	768	4,588	3,633	30,968	34,788	35,556
Agency securities						
Federal disability insurance trust fund	219	3,426	1,632	5,704	8,911	9,130
Federal hospital insurance trust fund:						
Public debt securities	2,755	16,916	3,396	20,721	34,883	37,637
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	172	-28	1,881	10,736	10,537	10,709
Other	3	9	6	31	36	39

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, June 1986 and Other Periods (In millions)—Continued

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	
Trust funds:—Continued						
Department of the Interior	\$9	-\$89	\$25	\$195	\$97	\$107
Department of Labor:						
Unemployment trust fund	-610	2,848	4,351	17,009	20,467	19,856
Other	-6	-9	-15	24	20	15
Department of State:						
Foreign service retirement and disability fund	130	324	299	2,462	2,656	2,786
Other		(**)	(**)	(**)		
Department of Transportation:						
Airport and airway trust fund	490	1,014	1,020	7,410	7,934	8,424
Highway trust fund	223	981	2,663	11,942	12,701	12,924
Other		4	(**)	(**)	4	4
Department of the Treasury	-10	52	93	265	327	317
Environmental Protection Agency	-19	-261	(**)	701	458	440
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	6,151	17,538	14,764	127,278	138,664	144,815
Agency securities				175	175	175
Employees health benefits fund	-176	531	198	1,174	1,891	1,705
Employees life insurance fund	-1	566	505	6,640	7,207	7,206
Retired employees health benefits fund	(**)	(**)	4	4	4	5
Veterans Administration:						
Government life insurance fund	4	-15	-18	269	250	254
National service life insurance:						
Public debt securities	384	450	441	9,296	9,362	9,746
Agency securities				135	135	135
Veterans special life insurance fund	41	72	67	942	973	1,014
General Post Fund National Homes	(**)	3	10	17	20	20
Independent agencies:						
Federal Deposit Insurance Corporation	-228	-574	945	16,130	15,783	15,555
Harry S. Truman Memorial Scholarship Trust Fund	(**)	1	3	47	48	48
Japan-United States Friendship Commission	3	(**)	(**)	18	16	18
Railroad Retirement Board	234	1,425	1,043	4,232	5,422	5,656
Other		1		6	6	6
Total public debt securities	10,475	59,911	48,488	286,226	335,661	346,136
Total agency securities				765	765	765
Total trust funds	10,475	59,911	48,488	286,991	336,426	346,901
Grand total¹	9,494	57,859	51,063	317,612	365,978	375,471

¹ In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions

(**) Less than \$500,000

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (In millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts¹														
Individual income taxes	\$30,595	\$23,405	\$30,199	\$41,130	\$25,376	\$12,572	\$45,120	\$9,820	\$36,412				\$254,632	\$246,986
Corporation income taxes	1,181	1,390	12,287	2,825	620	8,113	8,716	1,448	10,667				47,246	47,411
Social insurance taxes and contributions:														
Employment taxes and contributions	17,843	17,472	19,006	24,383	19,201	22,229	28,391	20,844	23,672				193,039	174,802
Unemployment insurance	1,340	2,241	221	1,211	2,467	190	2,999	7,461	346				18,477	20,279
Other retirement contributions	382	432	429	408	372	366	366	440	382				3,577	3,543
Excise taxes	2,966	3,234	3,028	3,167	2,265	2,531	2,512	2,669	2,800				25,171	26,657
Estate and gift taxes	574	564	514	587	487	533	680	686	514				5,138	4,751
Customs duties	1,106	1,028	1,008	1,097	948	1,036	1,087	1,040	1,161				9,510	8,867
Miscellaneous receipts	1,894	1,396	1,500	1,901	1,635	1,989	1,568	1,838	1,071				14,792	13,518
Total—budget receipts this year ..	57,881	51,163	68,193	76,710	53,370	49,557	91,438	46,246	77,024				571,581	.....
(On-budget)	43,796	37,611	52,884	57,465	38,417	32,203	69,130	30,004	58,400				419,908	.....
(Off-budget)	14,085	13,552	15,309	19,245	14,953	17,355	22,308	16,242	18,624				151,673	.....
Total—budget receipts prior year	52,251	51,494	62,404	70,454	54,049	49,613	94,599	39,802	72,151				.....	546,815
(On-budget)	38,948	38,190	48,554	54,000	38,071	34,362	75,595	24,188	56,365				.....	408,273
(Off-budget)	13,303	13,303	13,850	16,454	15,978	15,250	19,004	15,613	15,786				.....	138,541
Outlays¹														
Legislative Branch	140	129	171	125	133	143	118	131	224				1,313	1,196
The Judiciary	98	74	102	76	108	74	129	75	71				806	723
Executive Office of the President ...	11	8	10	11	9	8	7	9	10				83	81
Funds Appropriated to the President:														
International security assistance ..	1,547	370	1,074	469	394	588	1,103	957	647				7,149	7,062
International development assistance	297	230	131	249	181	129	558	46	260				2,079	2,244
Other	14	-19	48	-118	-672	457	-1,009	469	-242				-1,071	-113
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695	1,309	528	2,016	1,991	599				22,095	16,070
Other	2,492	1,859	463	2,002	2,237	3,586	3,747	3,454	3,151				22,987	26,339
Department of Commerce	163	223	202	112	119	164	269	151	179				1,582	1,587
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,995	5,317	5,494	6,180	5,643	6,023	5,842				51,715	47,743
Department of the Navy	7,260	7,277	7,697	6,486	6,886	7,299	7,404	7,454	7,226				64,990	61,503
Department of the Air Force	7,294	7,451	7,911	6,232	6,895	8,408	7,416	8,151	7,464				67,221	59,226
Defense agencies	1,046	1,263	1,581	2,214	1,384	1,483	1,771	1,477	1,310				13,530	11,568
Total Military	21,243	21,569	23,184	20,249	20,659	23,370	22,234	23,105	21,842				197,456	180,040
Civil	1,716	1,733	1,744	1,733	1,648	1,665	1,685	1,675	1,712				15,312	13,609
Department of Education	1,501	1,901	1,204	1,699	1,676	1,448	1,435	1,337	1,265				13,465	12,891
Department of Energy	1,024	951	1,068	933	801	967	865	905	976				8,489	7,845
Department of Health and Human Services:														
Human Development Services	482	439	423	492	624	539	574	496	368				4,437	4,539
Health Care Financing Administration:														
Grants to States for Medicaid ..	2,189	1,938	1,843	2,197	1,878	1,999	2,244	2,096	2,162				18,546	16,885
Federal hospital ins. trust fund .	4,340	3,892	4,065	4,289	3,899	4,083	4,206	4,109	3,924				36,806	36,698
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196	1,849	1,942	2,103	2,178	2,117				18,896	16,443
Other	1,528	1,518	940	1,530	1,518	2,059	1,706	1,495	1,527				13,820	14,712
Social Security Administration:														
Assistant Payments Program ...	881	749	647	787	880	670	866	783	671				6,935	6,387
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842	14,719	14,798	14,734	14,736	17,672				134,460	128,631
Federal disability ins. trust fund	1,625	1,597	1,622	1,675	1,673	1,689	1,694	1,702	1,798				15,076	14,466
Other	1,875	1,999	4,451	2,505	1,553	694	3,095	2,033	573				18,779	13,734
Other	-2,113	-1,383	-3,938	-2,428	-1,312	-1,837	-3,264	-1,186	-1,382				-18,843	-16,253

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (In millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	\$1,418	\$1,487	\$1,301	\$1,474	\$1,074	\$1,162	\$1,548	\$319	\$1,174				\$10,958	\$24,051
Department of the Interior	275	498	376	494	313	307	320	383	384				3,349	3,384
Department of Justice	313	267	283	406	318	298	314	294	315				2,808	2,607
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913	1,779	2,319	1,748	1,545	1,815				15,351	15,619
Other	-76	486	305	502	397	-74	525	473	260				2,799	2,421
Department of State	383	320	210	197	197	165	292	186	196				2,148	1,983
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837	782	833	861	938	1,385				9,579	8,404
Other	1,072	1,204	1,161	1,134	916	1,083	1,350	1,209	1,033				10,162	9,118
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397	13,976	13,589	13,488	14,776	26,541				146,627	139,139
General revenue sharing	1,126			1,040	85		1,129	(**)	(**)				3,381	3,450
Other	-1,094	-974	-914	-516	-439	-1,284	-1,362	-1,125	-2,024				-9,734	-13,069
Environmental Protection Agency	504	401	462	376	365	391	374	315	434				3,622	3,353
General Services Administration	-159	41	358	-299	119	197	-319	200	117				253	-44
National Aeronautics and Space Administration	889	603	749	572	687	380	632	614	456				5,581	5,534
Office of Personnel Management	2,071	1,855	2,055	2,103	1,957	1,515	2,046	1,809	2,194				17,606	17,658
Small Business Administration	221	-11	-23	-28	8	-18	2	212	57				420	407
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172	1,277	65	1,214	2,363	57				10,806	10,655
National service life	49	37	51	69	33	59	54	53	49				454	412
Government service life	4	3	4	3	4	4	3	4	4				35	36
Other	899	949	1,174	825	1,007	943	1,060	1,029	802				8,687	8,563
Independent agencies:														
Postal Service	80	-506	-302	303	-138	-422	161	-129	186				-765	84
Tennessee Valley Authority	95	169	62	24	17		108	79	188				742	873
Other independent agencies	2,193	714	1,050	568	257	1,077	493	989	-1,138				6,206	6,302
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,172	-2,172	-2,388	-2,239	-2,287	-2,237	-2,302	-2,375	-2,316				-20,490	-19,085
Interest received by trust funds	1,449	-1,108	-12,051	-128	-342	-187	-207	-1,194	-13,812				-27,582	-25,458
Rents and royalties on Outer Continental Shelf lands	-293	26	-493	-318	-296	-227	-2,085	-62	-449				-4,196	-3,348
Other	(**)	-2	-1	-3	1	(**)	-1,054	-7	2				-1,063	-15
Totals this year:														
Total outlays	84,968	84,548	82,849	83,201	77,950	79,700	81,510	85,642	78,034				738,402	.....
(On-budget)	70,352	69,391	71,579	68,146	61,963	63,660	67,276	69,811	60,982				602,981	.....
(Off-budget)	14,616	15,157	11,270	15,055	15,987	16,040	14,234	16,031	17,052				135,441	.....
Total—surplus (+) or deficit (-)¹	-27,087	-33,388	-14,656	-6,492	-24,580	-30,142	+9,928	-39,396	-1,011				-166,821	.....
(On-budget)	-26,556	-31,781	-18,695	-10,682	-23,546	-31,457	+1,854	-39,607	-2,583				-183,053	.....
(Off-budget)	-531	-1,605	+4,039	+4,190	-1,034	+1,315	+8,074	+211	+1,572				+16,232	.....
Totals—outlays prior year	80,260	80,390	76,971	78,446	75,101	79,115	83,214	81,795	73,559				.....	708,851
(On-budget)	66,198	66,196	62,886	63,367	59,856	63,713	68,916	66,579	57,080				.....	574,791
(Off-budget)	14,062	14,194	14,085	15,079	15,245	15,402	14,298	15,216	16,479				.....	134,060
Total—surplus (+) or deficit (-) prior year	-28,009	-28,896	-14,568	-7,993	-21,053	-29,502	+11,385	-41,993	-1,408				.....	-162,037
(On-budget)	-27,250	-28,006	-14,332	-9,367	-21,785	-29,352	+6,679	-42,391	-715				.....	-166,518
(Off-budget)	-759	-891	-235	+1,375	+733	-152	+4,706	+398	-693				.....	+4,481

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of June 30, 1986

Classification	Current 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	
Trust receipts, outlays, and investments held:									
Airport and airway	\$230	-\$278	\$508	\$2,016	\$971	\$1,045	\$7,410	\$7,934	\$8,424
Black lung disability	47	47	(**)	390	409	-19	.....	.....	.....
FDIC .....	.....	313	-313	.....	581	-581	16,130	15,783	15,555
Federal disability, insurance	1,597	1,353	244	13,433	12,722	711	5,704	8,911	9,130
Federal employees life and health .....	.....	180	-180	.....	-1,093	1,093	7,819	9,092	8,915
Federal employees retirement	384	-5,864	6,247	3,600	-822	4,422	130,016	141,603	147,886
Federal hospital insurance	5,035	2,099	2,936	38,895	32,292	6,603	21,176	35,338	38,092
Federal old-age and survivors insurance	17,027	13,047	3,980	138,240	120,066	18,173	30,968	34,788	35,556
Federal supplementary medical insurance .....	.....	-399	399	(**)	-197	197	10,736	10,537	10,709
Revenue sharing .....	.....	(**)	(**)	4,185	3,381	804	.....	.....	.....
Highways	1,219	732	487	9,216	8,291	925	11,942	12,701	12,924
Military advances .....	.....	67	-67	.....	-166	166	.....	.....	.....
Railroad retirement	13	825	-812	2,728	4,408	-1,680	4,232	5,422	5,656
Military retirement .....	.....	65	-65	.....	-9,988	9,988	11,635	21,697	21,628
Unemployment	346	954	-608	18,477	13,376	5,101	17,009	20,467	19,856
Veterans life insurance .....	.....	-458	458	.....	-526	526	10,642	10,720	11,149
All other trust	18	158	-140	292	703	-411	1,573	1,433	1,421
Trust fund receipts and outlays on the basis of Tables 4 and 5 and investments held from Table 6-D	25,915	12,840	13,075	231,471	184,408	47,063	286,991	336,426	346,901
Interfund receipts offset against trust fund outlays	18,105	18,105	.....	80,321	80,321	.....		
Total trust fund receipts and outlays ...	44,020	30,945	13,075	311,792	264,728	47,063			
Federal fund receipts and outlays on the basis of Tables 4 and 5	51,109	65,195	-14,086	344,295	558,179	-213,884			
Interfund receipts offset against Federal fund outlays	379	379	.....	1,163	1,163	.....		
Total Federal fund receipts and outlays .	51,488	65,574	-14,086	345,458	559,342	-213,884			
Total Interfund receipts and outlays	-18,484	-18,484	.....	-85,668	-85,668	.....		
Total receipts and outlays¹	77,024	78,034	-1,011	571,581	738,402	-166,821			

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

.....No transactions.

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

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 receipt 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. Included in total interfund receipts and outlays are \$4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, June 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS¹			
Individual income taxes	\$36,412	\$254,632	\$246,986
Corporation income taxes	10,667	47,246	47,411
Social insurance taxes and contributions:			
Employment taxes and contributions	23,672	193,039	174,802
Unemployment insurance	346	18,477	20,279
Other retirement contributions	382	3,577	3,543
Excise taxes	2,800	25,171	26,657
Estate and gift taxes	514	5,138	4,751
Customs	1,161	9,510	8,867
Miscellaneous	1,071	14,792	13,518
Total	77,024	571,581	546,815
OUTLAYS¹			
National defense	22,462	203,270	185,685
International affairs	785	9,979	12,280
General science, space, and technology	615	6,769	6,485
Energy	732	3,500	4,092
Natural resources and environment	1,216	9,804	9,284
Agriculture	1,405	25,495	20,940
Commerce and housing credit	893	1,072	2,597
Transportation	2,475	20,227	18,182
Community and regional development	651	5,776	6,058
Education, training, employment and social services	2,215	22,126	21,287
Health	3,202	26,573	25,023
Medicare	5,565	51,407	48,991
Income security	6,843	91,180	99,657
Social security	19,113	148,477	141,088
Veterans benefits and services	914	20,045	19,701
Administration of justice	549	4,923	4,589
General government	1,185	5,486	3,853
General purpose fiscal assistance	40	4,171	4,753
Interest	9,939	102,809	96,740
Undistributed offsetting receipts	-2,765	-24,686	-22,433
Total	78,034	738,402	708,851

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

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 fund 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 by Government disbursing officers, and cash payments made. Certain in-

tragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

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, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). 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 from GPO, Washington, D.C. 20402, on a subscription basis only). *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). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

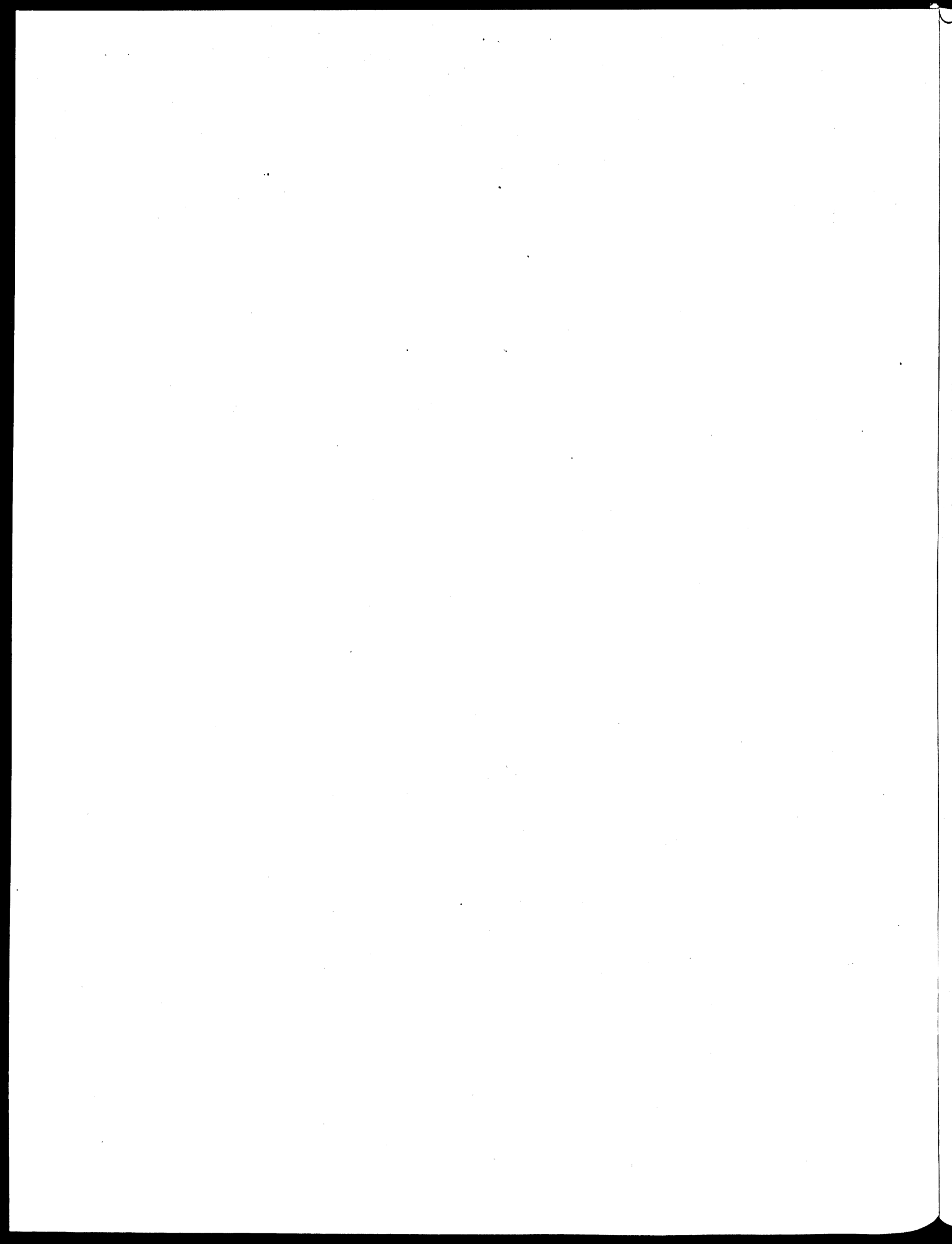
- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

- The Budget of the United States Government, FY 19__*
- Appendix, The Budget of the United States Government, FY 19__*
- The United States Budget in Brief, FY 19__*
- Special Analyses*
- Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

**The scheduled release date for the July 1986
Statement will be 2:00 p.m. EDT, August 21, 1986.**

**For sale by the Superintendent of Documents, U.S. Government Printing
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\$27 per year (domestic), \$33.75 per year (foreign).
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For Fiscal Year 1986,
Through July 31, 1986,
and Other Periods

Monthly Treasury Statement of Receipts and Outlays of the United States Government

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DEPARTMENT OF THE TREASURY

Department of the Treasury
Financial Management Service

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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th 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; outlays are accounted for on the basis of checks issued and cash payments made; 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 *U.S. Government Annual Report* 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 1985 and 1986, by Month (in millions)

Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1985			
October	\$52,251	\$80,260	\$28,009
November	51,494	80,390	28,896
December	62,404	76,971	14,568
January	70,454	78,446	7,992
February	154,049	175,101	21,053
March	149,613	179,115	29,502
April	194,599	183,214	11,386
May	139,794	181,791	41,997
June	72,151	173,559	11,408
July	157,650	179,183	21,533
August	55,776	83,373	27,597
September	73,808	74,572	764
Total²	733,996	945,927	211,931
FY 1986			
October	57,881	84,968	27,087
November	51,163	84,548	33,386
December	68,193	82,849	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
April	91,438	81,510	-9,928
May	46,246	85,642	39,396
June	77,024	78,034	1,011
July	62,974	85,203	22,229
Year-to-Date²	634,555	823,605	189,050

¹Includes an adjustment to prior reporting.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

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

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, July 1986 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987) ¹
Total on-budget and off-budget results:²					
Total receipts	\$62,974	\$634,555	\$765,207	\$604,465	\$831,176
On-budget receipts	47,571	467,480	564,292	449,991	615,212
Off-budget receipts	15,402	167,075	200,915	154,474	215,964
Total outlays	85,203	823,605	995,440	788,034	975,090
On-budget outlays	69,604	672,565	811,285	638,346	781,447
Off-budget outlays	15,599	151,039	184,155	149,688	193,642
Total surplus (+) or deficit (-)	-22,229	-189,050	-230,233	-183,570	-143,914
On-budget surplus (+) or deficit (-)	-22,033	-205,085	-246,993	-188,356	-166,236
Off-budget surplus (+) or deficit (-)	-196	+16,035	+16,760	+4,786	+22,322
Total on-budget and off-budget financing	22,229	189,050	230,233	183,570	143,914
Means of financing:					
Borrowing from the public	14,980	193,279	234,744	175,137	143,504
Reduction of cash and monetary assets, increase (-)	3,972	-7,029	-2,940	4,908	.....
Other means	3,277	2,800	-1,571	3,525	410

¹Based on the Mid-Session Review of the FY 1987 Budget of the U.S. Government released by the Office of Management and Budget on August 6, 1986.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

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

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

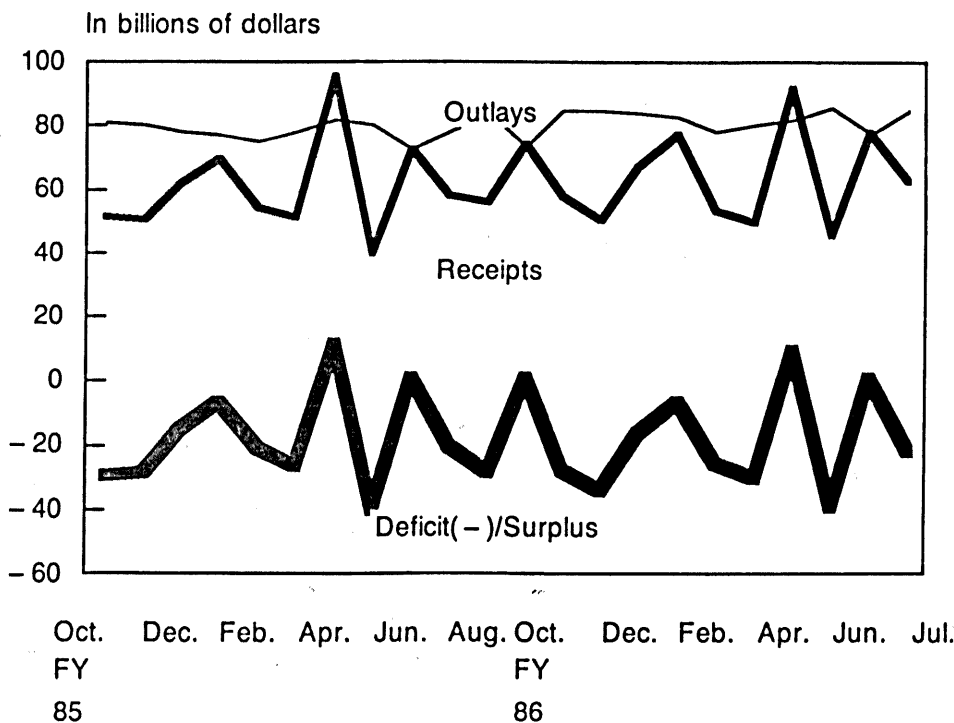


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

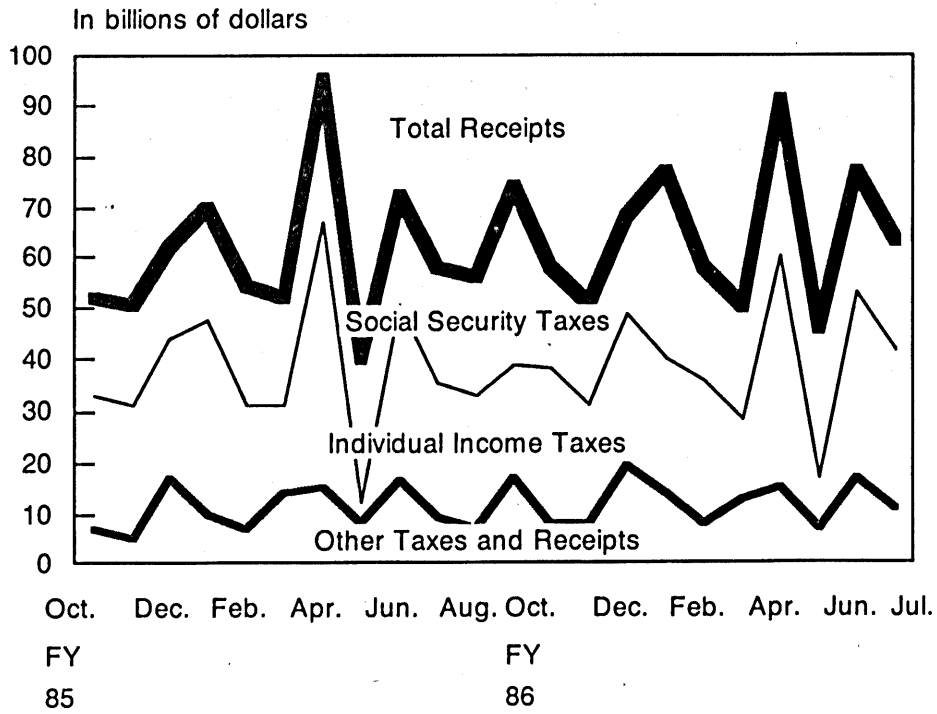


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

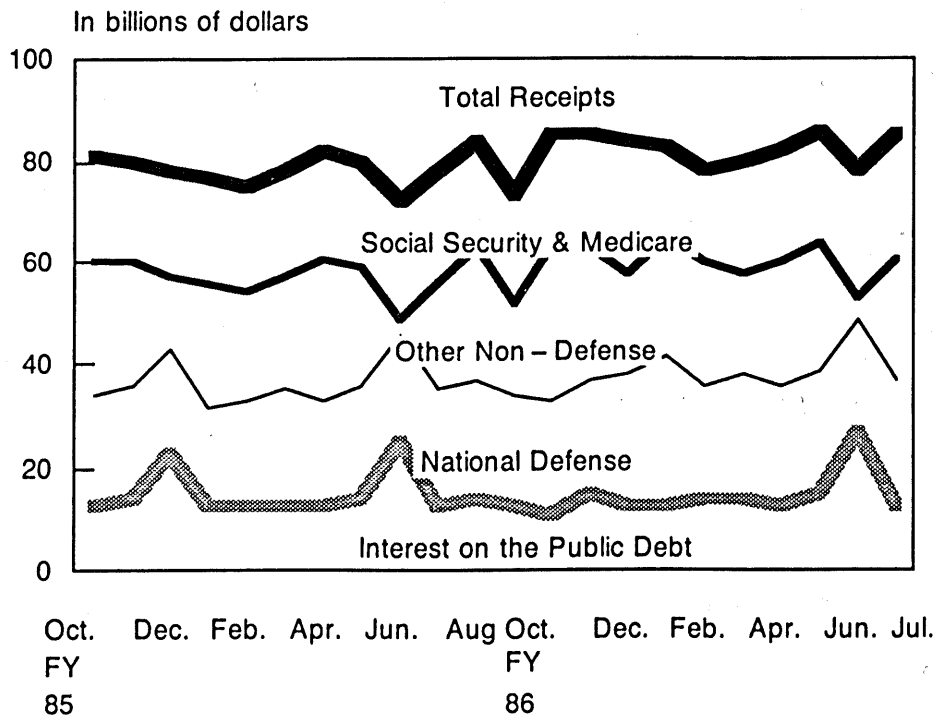


Table 3. Summary of Receipts and Outlays of the U.S. Government, July 1986 and Other Periods (In millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Receipts²				
Individual income taxes	\$31,438	\$286,070	\$274,134	\$349,101
Corporation income taxes	3,374	50,620	49,303	61,555
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	15,402	167,075	154,474	200,915
Employment taxes and contributions (on-budget)	4,273	45,639	40,243	55,028
Unemployment insurance	1,464	19,941	21,555	23,560
Other retirement contributions	425	4,001	3,984	4,743
Excise taxes	2,755	27,926	30,073	32,351
Estate and gift taxes	612	5,750	5,365	6,703
Customs duties	1,305	10,815	9,992	12,374
Miscellaneous receipts	1,926	16,718	15,342	18,877
Total Receipts	62,974	634,555	604,465	765,207
(On-budget)	47,571	467,480	449,991	564,292
(Off-budget)	15,402	167,075	154,474	200,915
Outlays²				
Legislative Branch	141	1,454	1,346	1,886
The Judiciary	70	876	797	1,062
Executive Office of the President	10	93	95	111
Funds Appropriated to the President	836	8,994	9,441	12,916
Department of Agriculture	4,536	49,618	47,423	60,906
Department of Commerce	206	1,788	1,815	2,042
Department of Defense—Military	23,034	220,490	201,462	263,456
Department of Defense—Civil	1,699	17,000	15,362	20,587
Department of Education	1,109	14,574	14,005	17,472
Department of Energy	971	9,461	8,868	11,258
Department of Health and Human Services, except Social Security	13,092	120,233	107,690	142,694
Department of Health and Human Services, Social Security	15,893	157,663	155,647	191,287
Department of Housing and Urban Development	1,328	12,287	26,342	14,887
Department of the Interior	479	3,828	3,763	5,098
Department of Justice	382	3,190	3,018	3,826
Department of Labor	2,133	20,282	19,981	23,550
Department of State	271	2,419	2,228	2,827
Department of Transportation	2,468	22,210	19,960	27,968
Department of the Treasury:				
General revenue sharing	1,003	4,384	4,583	4,381
Interest on the public debt	13,445	160,072	152,047	192,800
Other	-1,808	-11,543	-15,181	-15,457
Environmental Protection Agency	449	4,072	3,756	4,823
General Services Administration	-338	-85	-275	191
National Aeronautics and Space Administration	513	6,094	6,104	7,401
Office of Personnel Management	2,108	19,714	19,687	23,920
Small Business Administration	46	466	442	603
Veterans Administration	2,361	22,345	21,986	26,586
Other independent agencies	1,525	7,708	7,074	12,721
Allowances, undistributed				
Undistributed offsetting receipts:				
Other interest		-1,071	-1	-1,067
Employer share, employee retirement (on-budget)	-2,249	-20,654	-19,309	-26,289
Employers share, employee retirement (off-budget)	-258	-2,343	-2,055	-2,854
Interest received by on-budget trust funds	-41	-23,361	-21,608	-26,564
Interest received by off-budget trust funds	-36	-4,281	-3,904	-4,278
Rents and royalties on the Outer Continental Shelf lands	-176	-4,372	-4,556	-5,310
Sale of major physical assets				
Total Outlays	85,203	823,605	788,034	995,440
(On-budget)	69,604	672,565	638,346	811,285
(Off-budget)	15,599	151,039	149,688	184,155
Surplus (+) or deficit (-)²	-22,229	-189,050	-183,570	-230,233
(On-budget)	-22,033	-205,085	-188,356	-246,993
(Off-budget)	-196	+16,035	+4,786	+16,760

¹Based on the Mid-Session Review of the FY 1987 Budget of the U.S. Government released by Office of Management and Budget on August 6, 1986.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

³Includes an adjustment to prior reporting.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, July 1986 and Other Periods (in 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
Individual income taxes:									
Withheld	\$30,329			\$265,591			\$251,458		
Presidential Election Campaign Fund	2			34			32		
Other	12,838			88,949			85,416		
Total—Individual income taxes	\$33,170	\$1,732	\$31,438	\$354,575	\$68,504	\$286,070	\$336,906	\$62,773	\$274,134
Corporation income taxes	4,483	1,109	3,374	65,283	14,663	50,620	62,791	13,488	49,303
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	113,122	539	12,583	129,715	539	129,176	119,712	472	119,240
Self-Employment Contributions Act taxes	1-199		-199	7,694		7,694	6,798		6,798
Deposits by States	1,655		1,655	15,409		15,409	14,832		14,832
Total—FOASI trust fund¹	14,578	539	14,039	152,818	539	152,279	141,342	472	140,870
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	11,261	53	1,209	12,478	53	12,426	11,610	49	11,561
Self-Employment Contributions Act taxes	1-12		-12	757		757	691		691
Deposits by States	166		166	1,613		1,613	1,352		1,352
Total—FDI trust fund¹	1,416	53	1,363	14,848	53	14,796	13,653	49	13,604
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	13,590	145	3,445	36,029	145	35,884	31,809	129	31,680
Self-Employment Contributions Act taxes	1-53		-53	2,010		2,010	1,732		1,732
Receipts from Railroad Retirement Board				321		321	326		326
Deposits by States	463		463	4,534		4,534	3,568		3,568
Total—FHI trust fund	4,000	145	3,855	42,895	145	42,750	37,433	129	37,305
Railroad retirement accounts:									
Rail industry pension fund	243	-1	244	1,744	3	1,741	1,768	19	1,749
Railroad social security equivalent benefit	174		174	1,148		1,148	1,190		1,190
Total—Employment taxes and contributions	20,410	736	19,675	213,453	740	212,714	195,386	669	194,717
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	1,400		1,400	15,511		15,511	16,387		16,387
Federal Unemployment Tax Act taxes	3(**)	-12	13	4,447	237	4,210	5,056	122	4,934
Railroad Unemployment Ins. Act contributions	52		52	220		220	234		234
Total—Unemployment trust fund	1,452	-12	1,464	20,178	237	19,941	21,677	122	21,555
Federal employees retirement contributions:									
Civil service retirement and disability fund	413		413	3,886		3,886	3,878		3,878
Foreign service retirement and disability fund	4		4	35		35	32		32
Other	(**)		(**)	2		2	2		2
Total—Federal employees retirement contributions	417		417	3,923		3,923	3,912		3,912
Other retirement contributions:									
Civil service retirement and disability fund	7		7	78		78	72		72
Total—Social insurance taxes and contributions	22,287	723	21,564	237,633	976	236,656	221,048	791	220,256
Excise taxes:									
Miscellaneous excise taxes ⁴	1,397	164	1,233	15,294	513	14,781	16,779	191	16,588
Airport and airway trust fund	261		261	2,285	7	2,277	2,330	4	2,326
Highway trust fund	1,209		1,209	10,630	206	10,425	10,912	231	10,681
Black lung disability trust fund	52		52	442		442	479		479
Total—Excise taxes	2,919	164	2,755	28,652	726	27,926	30,499	426	30,073
Estate and gift taxes	633	20	612	5,949	198	5,750	5,493	128	5,365
Customs duties	1,345	40	1,305	11,225	410	10,815	10,339	347	9,992
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,709		1,709	15,345		15,345	14,147		14,147
All other	217	(**)	217	1,378	6	1,373	1,221	26	1,196
Total—Miscellaneous receipts	1,926	(**)	1,926	16,723	6	16,718	15,368	26	15,342
Total—Receipts	66,762	3,788	62,974	720,038	85,483	634,555	682,444	77,979	604,465
Total—On-budget	50,768	3,197	47,571	552,371	84,892	467,480	527,449	77,458	449,991
Total—Off-budget	15,994	592	15,402	167,667	592	167,075	154,995	521	154,474

¹In accordance with the provisions of the Social Security Act as amended "Individual Income Taxes Withheld" has been increased and "Federal Contributions Act Taxes" correspondingly decreased by \$1,002 million and \$105 million to correct estimates for the quarter ending September 30, 1985 and calendar year 1985 and prior, respectively. "Individual Income Taxes Other" has been increased and "Self Employment Contributions Act Taxes" correspondingly decreased by \$264 million to correct estimates for calendar year 1984 and prior.

²In accordance with the Balanced Budget and Emergency Deficit Control act of 1985 (Public Law 99-177), all former off-budget entities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

³Includes an adjustment to prior reporting of \$83 million for April, \$392 million for May and \$1 million for June 1986.

⁴Includes amounts received for Windfall Profits Tax pursuant to P.L. 96-223.

...No transactions

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in 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
Legislative Branch:									
Senate	\$23	\$1	\$22	\$232	\$6	\$226	\$223	\$6	\$217
House of Representatives	39	1	38	402	9	393	392	8	384
Joint items	9		9	95		95	83		83
Congressional Budget Office	2		2	13		13	14		14
Architect of the Capitol	11		11	80		80	90		90
Library of Congress	22		22	301		301	241		241
Government Printing Office:									
Revolving fund (net)	-7		-7	-9		-9	-18		-18
General fund appropriations	9		9	85		85	77		77
General Accounting Office	30		30	243		243	233		233
United States Tax Court	2		2	20		20	16		16
Other Legislative Branch agencies	4		4	16		16	17		17
Proprietary receipts from the public		(**)	(**)		4	-4		4	-4
Intrabudgetary transactions				-6		-6	-4		-4
Total—Legislative Branch	143	2	141	1,473	19	1,454	1,364	18	1,346
The Judiciary:									
Supreme Court of the United States	2		2	13		13	13		13
Courts of appeals, district courts, and other judicial services	64		64	819		819	743		743
Other	4		4	44		44	41		41
Total—The Judiciary	70		70	876		876	797		797
Executive Office of the President:									
Compensation of the President and the White House Office									
Office of Management and Budget	2		2	20		20	21		21
Other	4		4	32		32	36		36
Other	5		5	41		41	38		38
Total—Executive Office of the President	10		10	93		93	95		95
Funds Appropriated to the President:									
Disaster relief	15		15	304		304	164		164
International security assistance:									
Guarantee reserve fund	98	50	48	865	633	231	564	223	341
Foreign military sales credit	464		464	2,575		2,575	1,949		1,949
FFB direct loans ¹	77	62	15	1,258	650	608	1,583	603	980
Economic support fund	59		59	3,678		3,678	3,483		3,483
Military assistance	36		36	734		734	799		799
Peacekeeping operations	3		3	35		35	31		31
Other	6		6	40		40	32		32
Proprietary receipts from the public		10	-10		131	-131		112	-112
Total—International security assistance	744	123	622	9,184	1,413	7,771	8,441	939	7,502
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	206		206	664		664	690		690
Inter-American Development Bank	79		79	299		299	290		290
Other	3		3	218		218	184		184
International organizations and programs	27		27	228		228	246		246
Total—Multilateral assistance	316		316	1,408		1,408	1,411		1,411
Agency for International Development:									
Functional development assistance program	184	(**)	184	1,162	2	1,160	1,110	4	1,106
Operating expenses, Agency for International Development	31		31	310		310	315		315
Payment to Foreign Service retirement and disability fund				43		43	41		41
Other	-3	4	-8	251	25	226	248	25	223
Proprietary receipts from the public		70	-70		674	-674		651	-651
Total—Agency for International Development	211	74	137	1,766	700	1,066	1,714	679	1,034
Trade and development program	1		1	12		12	11		11
Peace Corps	11		11	110		110	94	(**)	94
Overseas Private Investment Corporation:									
Public Enterprise Funds	-6	11	-17	-1	78	-79	-13	72	-85
FFB loan asset purchases ¹					3	-3		5	-5
Inter-American Foundation	2	1	1	22	9	13	20	12	8
African Development Foundation	1		1	3		3	2		2
Total—International development assistance	536	85	451	3,321	791	2,531	3,239	768	2,471

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

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
Funds Appropriated to the President:—Continued									
International monetary programs	-\$240		-\$240	-\$1,355		-\$1,355	-\$336		-\$336
Military sales programs:									
Foreign military sales trust fund	888		888	8,147		8,147	7,995		7,995
Other	29	\$2	27	146	\$223	-77	48	\$79	-31
Proprietary receipts from the public		929	-929		8,353	-8,353		8,328	-8,328
Other	1		1	26		26	5		5
Total—Funds Appropriated to the President	1,975	1,139	836	19,774	10,780	8,994	19,556	10,115	9,441
Department of Agriculture:									
Departmental administration	5		5	67		67	67		67
Agricultural Research Service	48		48	425		425	404		404
Cooperative State Research Service	18		18	217		217	202		202
Extension Service	24		24	287		287	284		284
Statistical Reporting Service	3		3	48		48	46		46
Economic Research Service	6		6	39		39	36		36
Foreign Agricultural Service	10		10	77		77	64		64
Foreign Assistance Programs	57		57	687		687	1,540		1,540
Agricultural Stabilization and Conservation Service	18		18	68		68	203		203
Federal Crop Insurance Corporation	32	3	29	547	125	422	527	135	393
Commodity Credit Corporation:									
Price support and related programs	1,936	823	1,113	27,998	5,534	22,464	21,140	5,608	15,532
National Wool Act Program	6		6	120		120	103		103
Rural Electrification Administration: ¹									
FFB direct loans and asset purchases	68	2	66	1,618	1,669	-50	1,925	1,150	775
Other	157	165	-8	1,575	1,535	41	1,645	1,368	277
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund				(**)	(**)	(**)	(**)	(**)	(**)
Rural housing insurance fund	768	328	440	5,078	3,250	1,828	7,559	5,748	1,811
Agricultural credit insurance fund	877	387	490	7,865	4,992	2,874	12,022	9,288	2,734
Rural development insurance fund	171	71	100	1,919	1,350	569	2,587	2,017	569
Rural water and waste disposal grants	18		18	153		153	139		139
Salaries and expenses	38		38	295		295	270		270
FFB loan asset purchases ¹	250		250	2,285	1,280	1,005	10,595	6,560	4,035
Other	5	(**)	5	38	2	36	25	2	23
Total—Farmers Home Administration	2,127	786	1,341	17,633	10,874	6,759	33,196	23,616	9,581
Soil Conservation Service:									
Conservation operations	40		40	298		298	300		300
Watershed and flood prevention operations	22		22	209		209	195		195
Other	8		8	59		59	59		59
Animal and Plant Health Inspection Service	32		32	245		245	239		239
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	3		3	291		291	406		406
Other	17		17	152	31	121	143	27	116
Food Safety and Inspection Service	37		37	297		297	288		288
Food and Nutrition Service:									
Food stamp program	952		952	9,711		9,711	9,808		9,808
Nutrition assistance for Puerto Rico	72		72	684		684	674		674
Child nutrition programs	312		312	3,553		3,553	3,325		3,325
Women, infants and children programs	135		135	1,346		1,346	1,282		1,282
Other	20		20	238		238	219		219
Total—Food and Nutrition Service	1,490		1,490	15,533		15,533	15,309		15,309
Forest Service:									
Forest research	12		12	96		96	91		91
National Forests system	129		129	1,065		1,065	874		874
Construction	29		29	227		227	242		242
Forest Service permanent appropriations	7		7	258		258	269		269
Cooperative work	17		17	-14		-14	116		116
Other	17		17	102		102	145		145
Total—Forest Service	212		212	1,734		1,734	1,737		1,737
Other	9	2	7	128	25	103	107	10	97
Proprietary receipts from the public		68	-68		941	-941		831	-831
Intrabudgetary transactions							(**)		(**)
Total—Department of Agriculture	6,385	1,849	4,536	70,351	20,733	49,618	80,167	32,744	47,423

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

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
Department of Commerce:									
General administration	\$32	\$4	\$28	\$326	\$72	\$254	\$428	\$74	\$354
Bureau of the Census	32	.....	32	163	.....	163	151	.....	151
Economic and Statistical Analysis	6	.....	6	52	.....	52	59	.....	59
Economic Development Assistance .....	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Promotion of Industry and Commerce	25	.....	25	210	.....	210	208	.....	208
Science and technology:									
National Oceanic and Atmospheric Administration	103	(**)	103	1,056	13	1,043	909	12	897
Patent and Trademark Office	13	.....	13	72	.....	72	81	.....	81
National Bureau of Standards	19	.....	19	108	.....	108	101	.....	101
National Telecommunications and Information Administration	4	.....	4	26	.....	26	28	.....	28
Total—Science and technology	138	(**)	138	1,261	13	1,248	1,119	12	1,108
Proprietary receipts from the public .....	.....	22	-22	.....	64	-64	.....	57	-57
Intrabudgetary transactions	-1	.....	-1	-75	.....	-75	-9	.....	-9
Total—Department of Commerce	233	27	206	1,937	149	1,788	1,958	143	1,815
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,575	.....	2,575	23,075	.....	23,075	21,487	.....	21,487
Department of the Navy	2,029	.....	2,029	19,673	.....	19,673	18,421	.....	18,421
Department of the Air Force	1,777	.....	1,777	16,965	.....	16,965	16,015	.....	16,015
Total—Military personnel	6,381	.....	6,381	59,713	.....	59,713	55,923	.....	55,923
Operation and maintenance:									
Department of the Army	1,879	.....	1,879	17,165	.....	17,165	15,837	.....	15,837
Department of the Navy	1,992	.....	1,992	20,111	.....	20,111	20,641	.....	20,641
Department of the Air Force	1,708	.....	1,708	17,571	.....	17,571	16,287	.....	16,287
Defense agencies	618	.....	618	6,498	.....	6,498	5,883	.....	5,883
Total—Operation and maintenance	6,196	.....	6,196	61,345	.....	61,345	58,647	.....	58,647
Procurement:									
Department of the Army	1,115	.....	1,115	12,384	.....	12,384	12,012	.....	12,012
Department of the Navy	2,536	.....	2,536	22,830	.....	22,830	21,062	.....	21,062
Department of the Air Force	2,970	.....	2,970	27,292	.....	27,292	23,046	.....	23,046
Defense agencies	84	.....	84	824	.....	824	872	.....	872
Total—Procurement	6,705	.....	6,705	63,330	.....	63,330	56,992	.....	56,992
Research, development, test, and evaluation:									
Department of the Army	361	.....	361	3,326	.....	3,326	3,248	.....	3,248
Department of the Navy	855	.....	855	7,879	.....	7,879	6,615	.....	6,615
Department of the Air Force	891	.....	891	11,082	.....	11,082	9,683	.....	9,683
Defense agencies	481	.....	481	4,135	.....	4,135	2,804	.....	2,804
Total—Research, development, test, and evaluation	2,587	.....	2,587	26,422	.....	26,422	22,349	.....	22,349
Military construction:									
Department of the Army	170	.....	170	1,239	.....	1,239	947	.....	947
Department of the Navy	151	.....	151	1,149	.....	1,149	1,040	.....	1,040
Department of the Air Force	179	.....	179	1,368	.....	1,368	1,210	.....	1,210
Defense agencies	29	.....	29	356	.....	356	271	.....	271
Total—Military construction	530	.....	530	4,112	.....	4,112	3,468	.....	3,468
Family housing	223	.....	223	2,294	(**)	2,293	2,122	1	2,122
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	2	2	(**)	2	2	(**)
Intragovernmental funds:									
Department of the Army	56	.....	56	734	.....	734	205	.....	205
Department of the Navy:									
FFB direct loans ¹	(**)	9	-9	570	133	438	1,226	220	1,006
Other	112	.....	112	591	.....	591	57	.....	57
Department of the Air Force	-171	.....	-171	393	.....	393	475	.....	475
Defense agencies	387	.....	387	1,280	.....	1,280	640	.....	640
Other	41	27	14	302	251	51	232	234	-2
Proprietary receipts from the public .....	.....	15	-15	.....	565	-565	.....	641	-641
Intrabudgetary transactions	37	.....	37	355	.....	355	222	.....	222
Total—Department of Defense—Military	23,085	51	23,034	221,441	951	220,490	202,560	1,098	201,462

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

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
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$11		\$11	\$107		\$107	\$110		\$110
Construction, general	83		83	730		730	851		851
Operation and maintenance, general	130		130	1,030		1,030	1,017		1,017
Flood control and coastal emergencies	19		19	288		288	298		298
Other	-17		-17	159		159	217		217
Proprietary receipts from the public		\$4	-4		\$32	-32		\$58	-58
Total—Corps of Engineers	227	4	223	2,313	32	2,281	2,492	58	2,434
Military retirement fund:									
Payments to military retirement fund				10,500		10,500	9,500		9,500
Military retirement fund	1,472		1,472	14,664		14,664	12,899		12,899
Intrabudgetary transactions				-10,500		-10,500	-9,500		-9,500
Other	5	(**)	5	61	(**)	61	35	(**)	35
Proprietary receipts from the public		(**)	(**)		5	-5		6	-6
Total—Department of Defense—Civil	1,704	4	1,699	17,038	38	17,000	15,427	65	15,362
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	330		330	3,122		3,122	3,429		3,429
Impact aid	36		36	601		601	580		580
Special programs	236		236	101		101	520		520
Indian education	2		2	34		34	85		85
Total—Office of Elementary and Secondary Education	604		604	3,858		3,858	4,615		4,615
Office of Bilingual Education and Minority Languages Affairs									
Affairs	8		8	84		84	150		150
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	-238		-238	1,197		1,197	881		881
Rehabilitation services and handicapped research	34		34	1,128		1,128	694		694
Payments to institutions for the handicapped	6		6	93		93	73		73
Office of Vocational and Adult Education									
Office of Postsecondary Education:	196		196	928		928	555		555
College housing loans	5	10	-5	42	147	-105	76	265	-190
Student financial assistance	289		289	4,685		4,685	3,533		3,533
Guaranteed student loans	155		155	2,504		2,504	2,860		2,860
Higher education	20		20	-44		-44	357		357
Howard University	18		18	105		105	158		158
Higher education facilities loans and insurance	-2		-2	3		3	5		5
Total—Office of Postsecondary Education	485	10	475	7,296	147	7,149	6,989	265	6,723
Office of Educational Research and Improvement									
Departmental management	1		1	-21		-21	96		96
Proprietary receipts from the public	30		30	218		218	235		235
		7	-7		60	-60		16	-16
Total—Department of Education	1,125	17	1,109	14,781	207	14,574	14,286	281	14,005
Department of Energy:									
Atomic energy defense activities									
Energy programs:	585		585	6,176		6,176	5,892		5,892
General science and research activities	76		76	592		592	580		580
Energy supply, R and D activities	171		171	1,735		1,735	1,803		1,803
Uranium supply and enrichment activities	98		98	967		967	1,386		1,386
Fossil energy research and development	29		29	281		281	277		277
Naval petroleum and oil shale reserves	15		15	133		133	115		115
Energy conservation	40		40	392		392	381		381
Strategic petroleum reserve ¹	38		38	513		513	1,506		1,506
Alternative fuels productions:									
FFB direct loans ¹							247		247
Other									
Nuclear waste disposal fund	31		31	319		319	238		238
Other	95		95	355		355	249		249
Total—Energy programs	592		592	5,288		5,288	6,782		6,782
Power Marketing Administration									
Departmental administration	88	103	-15	1,045	992	53	1,049	1,318	-268
Proprietary receipts from the public	51		51	323		323	279		279
Intrabudgetary transactions		243	-243		2,312	-2,312		3,913	-3,913
	2		2	-68		-68	97		97
Total—Department of Energy	1,317	346	971	12,765	3,304	9,461	14,099	5,231	8,868

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

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
Department of Health and Human Services Except Social Security:									
Public Health Service:									
Food and Drug Administration	\$47	(**)	\$47	\$357	\$2	\$355	\$354	\$2	\$352
Health Resources and Services Administration:									
Public enterprise funds	4		4	22		22	26	1	24
Health resources and services	124		124	1,279		1,279	1,217		1,217
Indian health and facilities	86		86	727		727	724		724
FFB loan asset purchases ¹	-19		-19	-19	4	-23	1	14	-13
Centers for Disease Control	40		40	360		360	326		326
National Institutes of Health:									
Cancer research	105		105	1,010		1,010	939		939
Heart, lung, and blood research	68		68	718		718	617		617
Arthritis, diabetes, and digestive and kidney diseases	43		43	456		456	414		414
Neurological and communicative disorders and stroke	37		37	335		335	296		296
Allergy and infectious diseases	30		30	311		311	284		284
General medical sciences	46		46	398		398	367		367
Child health and human development	23		23	263		263	245		245
Other research institutes	48		48	509		509	490		490
Research resources	27		27	256		256	218		218
Other	-2		-2	61		61	50		50
Total—National Institutes of Health	425		425	4,316		4,316	3,920		3,920
Alcohol, Drug Abuse, and Mental Health Administration	92		92	846		846	755		755
Office of Assistant Secretary for Health	21		21	166		166	154		154
Total—Public Health Service	819	(**)	819	8,054	7	8,047	7,477	18	7,460
Health Care Financing Administration:									
Grants to States for Medicaid	2,151		2,151	20,697		20,697	18,915		18,915
Payments to health care trust funds	1,553		1,553	15,320		15,320	16,317		16,317
Program management	5		5	58		58	8		8
Federal hospital insurance trust fund:									
Benefit payments	4,385		4,385	40,702		40,702	40,099		40,099
Administrative expenses and construction	73		73	562		562	704		704
Interest on normalized tax transfers							13		13
Total—FHI trust fund	4,458		4,458	41,264		41,264	40,816		40,816
Federal supplementary medical ins. trust fund:									
Benefit payments	2,334		2,334	20,445		20,445	17,762		17,762
Administrative expenses and construction	98		98	882		882	789		789
Total—FSMI trust fund	2,432		2,432	21,327		21,327	18,550		18,550
Total—Health Care Financing Administration	10,599		10,599	98,668		98,668	94,608		94,608
Social Security Administration:									
Payments to social security trust funds	1,170		1,170	8,773		8,773	3,395		3,395
Special benefits for disabled coal miners	82		82	832		832	868		868
Supplemental security income program	881		881	8,584		8,584	7,986		7,986
Assistance payments program	869		869	7,803		7,803	7,241		7,241
Child support enforcement	50		50	560		560	499		499
Low income home energy assistance	48		48	1,971		1,971	2,014		2,014
Refugee and entrant assistance	31		31	320		320	395		395
Payments to States from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Total—Social Security Administration	3,130		3,130	28,843		28,843	22,399		22,399
Human Development Services:									
Social services block grants	280		280	2,292		2,292	2,291		2,291
Human development services	116		116	1,605		1,605	1,558		1,558
Family social services	87		87	683		683	624		624
Work incentives	37		37	119		119	216		216
Community services	42		42	301		301	315		315
Other		(**)		(**)	1	-1	1	1	(**)
Total—Human Development Services	562	(**)	562	5,000	1	4,999	5,006	1	5,004
Departmental management	23		23	178		178	193		193
Proprietary receipts from the public		\$484	-484		4,798	-4,798		4,638	-4,638
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund									
Federal supplementary medical insurance trust fund	-1,481		-1,481	-15,112		-15,112	-15,015		-15,015
Payments for tax and other credits:									
Federal hospital insurance trust fund	-73		-73	-209		-209	-1,302		-1,302
Other	-3		-3	-383		-383	-1,018		-1,018
Total—Department of Health and Human Services, Except Social Security	13,577	485	13,092	125,039	4,806	120,233	112,347	4,657	107,690

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Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in 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
Department of Health and Human Services, Social Security:¹									
Federal old-age and survivors insurance trust fund:									
Benefit payments	\$15,142		\$15,142	\$144,814		\$144,814	\$137,506		\$137,506
Administrative expenses and construction	184		184	1,375		1,375	1,351		1,351
Payment to railroad retirement account				2,585		2,585	2,310		2,310
Vocational rehabilitation services									
Interest expense on interfund borrowings				542		542	1,337		1,337
Interest on normalized tax transfers				471		471	722		722
Total—FOASI trust fund	15,326		15,326	149,786		149,786	143,226		143,226
Federal disability insurance trust fund:									
Benefit payments	1,670		1,670	16,193		16,193	15,512		15,512
Administrative expenses and construction	63		63	503		503	511		511
Payment to railroad retirement account				68		68	43		43
Vocational rehabilitation services									
Interest on normalized tax transfers				45		45	69		69
Total—FDI trust fund	1,733		1,733	16,809		16,809	16,135		16,135
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions ²	-1,167		-1,167	-8,932		-8,932	-3,714		-3,714
Total—Department of Health and Human Services, Social Security	15,893	(**)	15,893	157,664	(**)	157,663	155,647	(**)	155,647
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	358	\$504	-146	2,817	\$4,156	-1,339	2,700	\$3,178	-478
Housing for the elderly or handicapped fund	45	40	5	911	385	526	851	362	489
Other	1	5	-4	42	49	-7	56	48	9
Rent supplement payments	4		4	39		39	58		58
Homeownership assistance	17		17	188		188	226		226
Rental housing assistance	42		42	506		506	531		531
Low-rent public housing	101		101	1,657		1,657	1,941		1,941
College housing grants							4		4
Lower income housing assistance	779		779	6,450		6,450	5,912		5,912
Other	8		8	50		50	-185		-185
Total—Housing Programs	1,353	549	805	12,659	4,590	8,069	12,094	3,588	8,506
Public and Indian Housing:									
Low-rent housing—loans and other expenses	141	5	135	874	79	795	14,119	375	13,744
Payments for operation of low-income housing projects	81		81	986		986	997		997
FFB direct loans ¹					35	-35		32	-32
Total—Public and Indian Housing	222	5	216	1,860	113	1,746	15,116	407	14,708
Government National Mortgage Association:									
Management and liquidating functions fund	13	18	-5	274	1,051	-776	533	1,067	-535
Guarantees of mortgage-backed securities	4	27	-23	21	259	-238	22	212	-191
Participation sales fund	-6		-6	-81		-81	-95		-95
Total—Government National Mortgage Association	12	45	-33	214	1,310	-1,095	459	1,280	-820
Community Planning and Development:									
Public enterprise fund	6	17	-11	85	115	-31	92	118	-26
FFB direct loans ¹	5	1	4	68	50	18	93	9	85
Community development grants	251		251	2,812		2,812	3,178		3,178
Urban development grants	39		39	383		383	413		413
Other	8		8	68		68	16		16
Total—Community Planning and Development	308	18	290	3,416	166	3,250	3,793	127	3,668
Management and administration	48		48	271		271	241		241
Other	3		3	45		45	42		42
Total—Department of Housing and Urban Development	1,945	617	1,328	18,466	6,179	12,287	31,744	5,402	26,342

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Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in 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
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$48		\$48	\$352		\$352	\$344		\$344
Payments in lieu of taxes	(**)		(**)	(**)		(**)	2		2
Payments to States and counties for general purpose fiscal assistance				15		15	81		81
Other	8		8	72		72	84		84
Minerals Management Service	41		41	508		508	582		582
Office of Surface Mining Reclamation and Enforcement	32		32	267		267	219		219
Total—Land and minerals management	129		129	1,214		1,214	1,313		1,313
Water and science:									
Bureau of Reclamation:									
Construction program	91	\$11	80	705	\$81	624	560	\$58	502
Operation and maintenance	13		13	122		122	113		113
Other	16		16	126		126	114		114
Geological Survey	48		48	361		361	374		374
Bureau of Mines	13	2	11	126	23	102	137	19	118
Total—Water and science	182	13	169	1,440	104	1,336	1,298	77	1,221
Fish and wildlife and parks:									
United States Fish and Wildlife Service	64		64	504		504	488		488
National Park Service	98		98	776		776	861		861
Total—Fish and wildlife and parks	162		162	1,280		1,280	1,349		1,349
Bureau of Indian Affairs:									
Operation of Indian programs	75		75	754		754	808		808
Construction	9		9	93		93	101		101
Indian tribal funds	21		21	271		271	280		280
Other	6	1	5	48	8	41	49	9	40
Total—Bureau of Indian Affairs	112	1	111	1,167	8	1,159	1,238	9	1,229
Territorial and International Affairs:									
FFB direct loans ¹		(**)	(**)		1	-1		1	-1
Other	29		29	168		168	161		161
Departmental offices	13		13	93		93	86		86
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska									
Other		134	-134		1,414	-1,414		1,564	-1,564
Intrabudgetary transactions	(**)		(**)	-7		-7	-28		-28
Total—Department of the Interior	627	148	479	5,355	1,527	3,828	5,418	1,655	3,763
Department of Justice:									
General administration	14		14	75		75	74		74
United States Parole Commission	1		1	7		7	7		7
Legal activities	70		70	647		647	665		665
Interagency law enforcement	(**)		(**)	7		7	70		70
Federal Bureau of Investigation	128		128	1,007		1,007	870		870
Drug Enforcement Administration	25		25	292		292	283		283
Immigration and Naturalization Service	66		66	495		495	476		476
Federal Prison System	74	4	71	555	28	527	479	22	457
Office of Justice Programs	8	(**)	8	134	(**)	134	115		115
Other									
Total—Department of Justice	385	4	382	3,218	28	3,190	3,039	22	3,018
Department of Labor:									
Employment and Training Administration:									
Program administration	7		7	52		52	51		51
Training and employment services	500		500	2,958		2,958	2,632		2,632
Community service employment for older Americans	8		8	247		247	266		266
Federal unemployment benefits and allowances	13		13	-3		-3	32		32
State unemployment insurance and employment service operation	29		29	61		61	-46		-46
Advances to the unemployment trust fund and other funds	2		2	153		153	1,281		1,281
Other	-4		-4	-5		-5	-15		-15

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Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (In millions)—Continued

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
Department of Labor:—Continued									
Employment and Training Administration:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,297		\$1,297	\$13,562		\$13,562	\$13,733		\$13,733
State administrative expenses	172		172	1,943		1,943	2,005		2,005
Federal administrative expenses	11		11	114		114	98		98
Veterans employment and training	11		11	100		100	94		94
Interest on refunds of taxes	(**)		(**)	8		8	5		5
Repayment of advances from the general fund				944		944	940		940
Interest on advances to the Employment Security Administration account									
Railroad unemployment insurance:									
Railroad unemployment benefits	10		10	160		160	150		150
Administrative expenses	1		1	21		21	17		17
Payment of interest on advances from railroad retirement account							5		5
Total—Unemployment trust fund	1,502		1,502	16,852		16,852	17,048		17,048
Total—Employment and Training Administration	2,056		2,056	20,316		20,316	21,248		21,248
Labor-Management Services	5		5	45		45	49		49
Pension Benefit Guaranty Corporation	24	\$24	1	192	\$310	-118	162	\$172	-10
Employment Standards Administration:									
Salaries and expenses	18		18	150		150	152		152
Special benefits	-38		-38	46		46	-18		-18
Black lung disability trust fund	50		50	509		509	517		517
Special workers' compensation expenses	5		5	54		54	49		49
Occupational Safety and Health Administration	19		19	175		175	176		176
Mine Safety and Health Administration	15		15	124		124	129		129
Bureau of Labor Statistics	35		35	123		123	117		117
Departmental management	17		17	113		113	104		104
Proprietary receipts from the public		(**)	(**)		12	-12		7	-7
Intrabudgetary transactions	-50		-50	-1,243		-1,243	-2,524		-2,524
Total—Department of Labor	2,156	24	2,133	20,604	322	20,282	20,160	180	19,981
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	181		181	1,174		1,174	970		970
Acquisition, operation, and maintenance of buildings abroad	20		20	200		200	197		197
Payment to Foreign Service retirement and disability fund				118		118	107		107
Foreign Service retirement and disability fund	21		21	202		202	169		169
Other	7		7	24		24	19		19
Total—Administration of Foreign Affairs	229		229	1,719		1,719	1,462		1,462
International Organizations and Conferences	9		9	478		478	508		508
International Commissions	3		3	23		23	21		21
Migration and Refugee Assistance	21		21	279		279	306		306
International Narcotics Control	6		6	49		49	41		41
Other	3		3	36		36	39		39
Proprietary receipts from the public					3	-3		(**)	(**)
Intrabudgetary transactions	(**)		(**)	-163		-163	-149		-149
Total—Department of State	271		271	2,421	3	2,419	2,228	(**)	2,228
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,160		1,160	10,710		10,710	9,599		9,599
Other	3		3	33	1	32	3		3
Other programs	17		17	157		157	242		242
Total—Federal Highway Administration	1,180		1,180	10,901	1	10,900	9,844		9,844
National Highway Traffic Safety Administration:									
Operations and research	8		8	50		50	58		58
Trust fund share of highway safety programs	10		10	129		129	112		112
Other	(**)		(**)	-2		-2	1		1

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (In millions)—Continued

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
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	\$2	(**)	\$2	\$18	\$2	\$17	\$30	\$26	\$4
Northeast corridor improvement program	4		4	79		79	124		124
Grants to National Railroad Passenger Corporation	153		153	679		679	762		762
FFB direct loans ¹				2	107	-106	4	10	-6
Other	13		13	89		89	92		92
Total—Federal Railroad Administration	173	(**)	172	867	109	758	1,012	36	976
Urban Mass Transportation Administration:									
Formula grants	122		122	1,295		1,295	1,095		1,095
Discretionary grants	42		42	556		556	431		431
Other	109		109	877		877	1,218		1,218
Federal Aviation Administration:									
Operations	284		284	1,899		1,899	1,563		1,563
Other	3		3	35	(**)	35	45	(**)	45
Airport and airway trust fund:									
Grants-in-aid for airports	78		78	703		703	617		617
Facilities and equipment	64		64	605		605	341		341
Research, engineering and development	34		34	244		244	216		216
Operations	(**)		(**)	420		420	766		766
Total—Airport and airway trust fund	176		176	1,973		1,973	1,940		1,940
Total—Federal Aviation Administration	463		463	3,907	(**)	3,907	3,547	(**)	3,547
Coast Guard:									
Operating expenses	156		156	1,410		1,410	1,433		1,433
Acquisition, construction, and improvements	29		29	353		353	374		374
Retired pay	30		30	282		282	247		247
Other	12	(**)	11	113	3	110	103	4	100
Total—Coast Guard	227	(**)	227	2,157	3	2,154	2,158	4	2,154
Maritime Administration:									
Public enterprise funds	97	\$20	77	1,406	215	1,190	336	205	131
Operating-differential subsidies	30		30	248		248	298		298
Other	7		7	70		70	79		79
Other	30	1	29	150	11	139	131	9	123
Proprietary receipts from the public		6	-6		55	-55		52	-52
Intrabudgetary transactions	-1		-1	-6		-6	-55		-55
Total—Department of Transportation	2,496	28	2,468	22,606	395	22,210	20,265	305	19,960
Department of the Treasury:									
Departmental offices	-70		-70	-597		-597	-276		-276
Office of Revenue Sharing:									
Salaries and expenses	1		1	6		6	6		6
General revenue sharing	1,003		1,003	4,384		4,384	4,583		4,583
Federal Law Enforcement Training Center	2		2	14		14	15		15
Financial Management Service:									
Salaries and expenses	20		20	206		206	204		204
Claims, judgements, and relief acts	16		16	238		238	258		258
Energy security reserve	1		1	25		25	33		33
Other	39		39	650		650	88		88
Total—Financial Management Service	76		76	1,118		1,118	584		584
Federal Financing Bank:¹									
Oregon veterans housing					60	-60	60		60
Other	1,849	1,869	-20	12,303	12,313	-10	17,879	18,121	-242
Bureau of Alcohol, Tobacco and Firearms	12		12	137		137	144		144
United States Customs Service	63		63	657		657	646		646
Bureau of Engraving and Printing	-3		-3	-27		-27	-32		-32
United States Mint	62		62	149		149	71		71
Bureau of the Public Debt	9		9	153		153	153		153

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

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
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$8		\$8	\$74		\$74	\$89		\$89
Processing tax returns	92		92	1,026		1,026	894		894
Examinations and appeals	126		126	1,184		1,184	1,174		1,174
Investigation, collection and taxpayer service	94		94	923		923	906		906
Payment where credit exceeds liability for tax	27		27	1,375		1,375	1,056		1,056
Refunding internal revenue collections, interest	179		179	1,546		1,546	1,254		1,254
Internal revenue collections for Puerto Rico	18		18	164		164	281		281
Other	1	(**)	(**)	2	\$2	1	2	\$2	(**)
Total—Internal Revenue Service	545	(**)	544	6,295	2	6,293	5,656	2	5,654
United States Secret Service	30		30	249		249	255		255
Comptroller of the Currency	14	\$90	-76	175	210	-35	144	182	-38
Interest on the public debt:									
Public issues (accrual basis)	13,086		13,086	130,457		130,457	122,988		122,988
Special issues (cash basis)	359		359	29,615		29,615	29,059		29,059
Total—Interest on the public debt	13,445		13,445	160,072		160,072	152,047		152,047
Proprietary receipts from the public		254	-254		2,290	-2,290		2,708	-2,708
Receipts from off-budget Federal entities ¹					-516	-516		-791	-791
Intrabudgetary transactions	-2,184		-2,184	-16,782		-16,782	-18,681		-18,681
Total—Department of the Treasury	14,853	2,212	12,641	167,789	14,875	152,914	162,461	21,013	141,449
Environmental Protection Agency:									
Salaries and expenses	83		83	567		567	526		526
Research and development	15		15	158		158	129		129
Abatement, control, and compliance	53		53	394		394	356		356
Construction grants	265		265	2,578		2,578	2,433		2,433
Hazardous substance response trust fund	33		33	386		386	315		315
Other	1	(**)	1	154	1	154	48	1	48
Proprietary receipts from the public		(**)	(**)		15	-15		6	-6
Intrabudgetary transactions				-150		-150	-44		-44
Total—Environmental Protection Agency	449	(**)	449	4,087	16	4,072	3,763	7	3,756
General Services Administration:									
Real property activities:									
FFB direct loans ¹					3	-3		5	-5
Federal buildings fund	-310		-310	-305		-305	-480		-480
Personal property activities	44		44	322		322	151		151
Information Resources Management Service	-58		-58	-82		-82	-21		-21
Federal property resources activities	-1		-1	-126		-126	-33		-33
General activities	14		14	113		113	128	(**)	128
Proprietary receipts from the public		14	-14		61	-61		62	-62
Other		13	-13		-56	56		-47	47
Total—General Services Administration	-311	27	-338	-78	7	-85	-255	20	-275
National Aeronautics and Space Administration:									
Research and development	184		184	2,084		2,084	1,706		1,706
Space flight, control, and data communications:									
FFB direct loans ¹								67	-67
Other	184		184	2,717		2,717	3,191		3,191
Construction of facilities	11		11	153		153	141		141
Research and program management	134		134	1,141		1,141	1,134		1,134
Other	(**)		(**)	(**)		(**)			
Total—National Aeronautics and Space Administration	513		513	6,094		6,094	6,172	67	6,104
Office of Personnel Management:									
Salaries and expenses	15		15	105		105	121		121
Government payment for annuitants, employees health benefits									
Payment to civil service retirement and disability fund	1		1	738		738	1,227		1,227
Civil service retirement and disability fund				1		1			1
Employees health benefits fund	2,035		2,035	19,938		19,938	19,149		19,149
Employees life insurance fund	615	538	77	6,037	6,487	-451	5,455	5,716	-261
Retired employees health benefits fund	68	89	-20	771	1,356	-585	741	1,265	-524
Other	1	1	(**)	9	9	(**)	9	13	-4
Intrabudgetary transactions:	4		4	-3		-3	8		8
Civil service retirement and disability fund:									
General fund contributions				-1		-1	-1		-1
Other	-3		-3	-28		-28	-29		-29
Total—Office of Personnel Management	2,736	627	2,108	27,567	7,853	19,714	26,681	6,993	19,687

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

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
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$90	\$79	\$12	\$978	\$777	\$201	\$811	\$712	\$99
Disaster loan fund	45	52	-6	492	630	-138	474	698	-224
Other	3	1	1	27	12	15	27	13	14
Salaries and expenses	32	.....	32	245	.....	245	228	.....	228
FFB direct loans ¹	18	10	8	269	121	148	422	91	331
FFB asset purchases ¹ .....	.....	1	-1	.....	6	-6	.....	6	-6
Other .....	(**)	.....	(**)	2	.....	2	(**)	(**)	(**)
Total—Small Business Administration	188	142	46	2,013	1,547	466	1,963	1,520	442
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	178	256	-78	1,527	1,357	170	1,342	1,222	120
Direct loan revolving fund	1	5	-4	26	48	-22	19	53	-33
Other	47	33	14	408	389	18	361	392	-30
Compensation and pensions	1,198	.....	1,198	12,006	.....	12,006	11,839	.....	11,839
Readjustment benefits	54	.....	54	857	.....	857	1,087	.....	1,087
Medical care	942	.....	942	7,657	.....	7,657	7,301	.....	7,301
Medical and prosthetic research	19	.....	19	154	.....	154	186	.....	186
General operating expenses	96	.....	96	647	.....	647	643	.....	643
Construction projects	43	.....	43	446	.....	446	435	.....	435
Post-Vietnam era veterans education account	16	.....	16	194	.....	194	161	.....	161
Insurance funds:									
National service life	91	.....	91	879	.....	879	813	.....	813
United States government life	4	.....	4	38	.....	38	40	.....	40
Veterans special life	5	5	1	61	135	-74	58	126	-69
Other	32	.....	32	115	.....	115	89	.....	89
Proprietary receipts from the public:									
National service life .....	.....	36	-36	.....	369	-369	.....	354	-354
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	30	-30	.....	263	-263	.....	167	-167
Intrabudgetary transactions .....	(**)	.....	(**)	-109	.....	-109	-74	.....	-74
Total—Veterans Administration	2,725	364	2,361	24,907	2,563	22,345	24,300	2,314	21,986
Independent agencies:									
Action	13	.....	13	133	.....	133	110	.....	110
Board for International Broadcasting	10	.....	10	103	.....	103	82	.....	82
Consumer Product Safety Commission	4	.....	4	30	.....	30	30	.....	30
Corporation for Public Broadcasting .....	.....	.....	.....	160	.....	160	151	.....	151
District of Columbia:									
Federal payment	3	.....	3	530	.....	530	533	.....	533
Proprietary receipts from the public .....	.....	.....	.....	.....	564	-564	.....	311	-311
Equal Employment Opportunity Commission	15	.....	15	135	.....	135	137	.....	137
Export-Import Bank of the United States	72	372	-300	2,313	3,498	-1,186	2,982	3,602	-619
Federal Communications Commission	11	.....	11	79	.....	79	78	.....	78
Federal Deposit Insurance Corporation	1,022	885	137	7,204	6,486	718	3,486	4,666	-1,180
Federal Emergency Management Agency:									
Public enterprise funds	20	31	-11	408	225	183	210	285	-75
Salaries and expenses	10	.....	10	103	.....	103	114	.....	114
Emergency management and planning assistance	25	.....	25	240	.....	240	311	.....	311
Emergency food distribution and shelter program	13	.....	13	76	.....	76	69	.....	69
Other .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	5	5	(**)	38	37	1	78	78	(**)
Federal Savings and Loan Insurance Corp. fund	510	118	392	2,746	2,383	363	2,643	2,223	420
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal Trade Commission	8	.....	8	54	.....	54	56	.....	56
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	26	.....	26	56	.....	56	71	.....	71
Appalachian Regional Commission	15	(**)	15	129	1	128	170	2	168
Other .....	(**)	.....	(**)	3	.....	3	3	.....	3
Interstate Commerce Commission	5	.....	5	39	.....	39	44	.....	44
Legal Services Corporation	25	.....	25	255	.....	255	248	.....	248
Merit Systems Protection Board	2	.....	2	20	.....	20	19	.....	19
National Archives and Record Administration	17	.....	17	87	.....	87	81	(**)	81
National Credit Union Administration:									
Central liquidity facility	31	44	-13	185	300	-115	1,051	1,095	-44
Other	9	3	6	-6	237	-243	51	827	-776

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

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
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$14		\$14	\$130		\$130	\$122		\$122
National Endowment for the Humanities	13		13	107		107	116		116
Institute of Museum Services	4		4	19		19	15		15
National Labor Relations Board	13		13	115		115	115		115
National Science Foundation	146		146	1,249		1,249	1,035		1,035
National Transportation Safety Board	2		2	18		18	19		19
Nuclear Regulatory Commission	39		39	357		357	391		391
Panama Canal Commission	34	\$37	-3	339	\$363	-23	342	\$346	-4
Postal Service: ¹									
Public Enterprise Funds	2,725	2,681	344	26,188	27,449	-1,260	24,867	25,571	-703
Payment to the Postal Service Fund	176		176	716		716	1,041		1,041
Railroad Retirement Board:									
Federal windfall subsidy	30		30	314		314	334		334
Federal payment to the railroad retirement accounts	(**)		(**)	49		49	-2		-2
Milwaukee railroad restructuring, administration	-3		-3	1		1	2		2
Railroad retirement accounts:									
Social security equivalent benefit account	313		313	3,157		3,157	2,985		2,985
Benefits payments and claims	187		187	1,811		1,811	1,851		1,851
Advances to the railroad retirement account from the FOASI trust fund	-59		-59	-586		-586			
Advances to the railroad retirement account from the FDI trust fund	-4		-4	-45		-45	-1		-1
Disbursements for the payment of FOASI benefits	60		60	587		587	-2		-2
Disbursements for the payment of FDI benefits	4		4	44		44	(**)		(**)
Administrative expenses	3		3	40		40	41		41
Interest on refunds of taxes	(**)		(**)	(**)		(**)	7		7
Other									
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds				-2,653		-2,653	-2,353		-2,353
Interest on advances to railroad accounts							-5		-5
Repayment of advances to railroad retirement board									
Federal payments to the railroad social security equivalent benefit account				199		199	222		222
Federal payments to the rail industry pension fund				-25		-25			
Total—Railroad Retirement Board	531		531	2,894		2,894	3,080		3,080
Securities and Exchange Commission	13		13	90		90	89		89
Smithsonian Institution	19		19	189		189	189		189
Tennessee Valley Authority:									
FFB direct loans ¹	7		7	3,486	3,347	139	166	110	56
Other	428	418	10	4,624	4,005	619	4,762	3,866	896
United States Information Agency	81		81	648	(**)	648	543	(**)	543
United States Railway Association	(**)		(**)	2		2	29		4
United States Synthetic Fuels Corp ¹				23	23		32	32	
Other independent agencies	31	27	4	375	63	312	352	20	332
Total—Independent agencies	6,147	4,622	1,525	56,688	48,980	7,708	50,111	43,037	7,074
Undistributed offsetting receipts:									
Other interest		(**)	(**)		1,071	-1,071		1	-1
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-2		-2	-2		-2
Department of Defense—Civil:									
Education Benefits fund	-90		-90	-197		-197	-23		-23
Military retirement fund	-1,578		-1,578	-14,945		-14,945	-13,949		-13,949
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET) ¹	-235		-235	-2,138		-2,138	-1,874		-1,874
Federal disability insurance trust fund (OFF-BUDGET) ¹	-23		-23	-205		-205	-181		-181
Federal hospital insurance trust fund	-142		-142	-1,320		-1,320	-1,194		-1,194
Department of State:									
Foreign Service retirement and disability fund	-5		-5	-35		-35	-32		-32
Office of Personnel Management:									
Civil Service retirement and disability fund	-434		-434	-4,155		-4,155	-4,109		-4,109
Subtotal	-2,507		-2,507	-22,997		-22,997	-21,364		-21,364

Table continued on next page.

Table 5. Outlays of the U.S. Government, July 1986 and Other Periods (in millions)—Continued

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
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-\$7		-\$7	-\$6		-\$6
Department of Defense—Civil:									
Education benefits fund	\$18		\$18	27		27	3		3
Military retirement fund	(**)		(**)	696		696	-973		-973
Soldiers' and Airmen's Home permanent fund	-4		-4	-13		-13	-13		-13
Corps of Engineers				-15		-15	-16		-16
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET) ¹	-27		-27	-3,659		-3,659	-3,352		-3,352
Federal disability insurance trust fund (OFF-BUDGET) ¹	-10		-10	-622		-622	-552		-552
Federal hospital insurance trust fund	-4		-4	-2,795		-2,795	-1,985		-1,985
Federal supplementary medical insurance trust fund ..	-6		-6	-1,202		-1,202	-1,132		-1,132
Department of Labor:									
Unemployment trust fund	26		26	-1,659		-1,659	-1,238		-1,238
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	-282		-282	-244		-244
Department of Transportation:									
Airport and airway trust fund	-3		-3	-828		-828	-743		-743
Highway trust fund	-2		-2	-1,307		-1,307	-1,281		-1,281
Environmental Protection Agency:									
Post-closure liability trust fund				-2		-2	-1		-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-36		-36	-14,706		-14,706	-12,966		-12,966
Veterans Administration:									
United States government life insurance fund	(**)		(**)	-19		-19	-21		-21
National service life insurance fund	(**)		(**)	-920		-920	-878		-878
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-29		-29	-299		-299	-58		-58
Other	-6		-6	-42		-42	-38		-38
Subtotal	-82		-82	-27,655		-27,655	-25,494		-25,494
Unrealized Discount on trust fund investments	4		4	13		13	-17		-17
Rents and royalties on the Outer Continental Shelf lands ..		\$176	-176		\$4,372	-4,372		\$4,556	-4,556
Total—Undistributed offsetting receipts	-2,585	176	-2,761	-50,639	5,444	-56,083	-46,876	4,557	-51,433
Total outlays	98,114	12,911	85,203	954,328	130,723	823,605	929,477	141,443	4788,034
Total on-budget	82,515	12,911	69,604	803,288	130,723	672,565	779,789	141,442	638,346
Total off-budget	15,599	(**)	15,599	151,040	(**)	151,039	149,688	(**)	149,688
Total surplus (+) or deficit (-)			-22,229			-189,050			-183,570
Total on-budget			-22,033			-205,085			-188,356
Total off-budget			-196			+16,035			+4,786

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$28,737	\$29,350
Receipts from off-budget Federal entities	516	791
Intrabudgetary transactions	110,759	105,542
Total receipts offset against outlays	140,012	135,683

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

²Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

³The Postal Service figure represents reporting for the full calendar month of July and is partially estimated. This estimate includes \$656 million for postal money orders issued between July 15 and 31, derived from the Postal Service consolidated reporting system.

⁴Includes an adjustment to prior reporting.

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

Source: Financial Management Service, Department of the Treasury

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, July 1986 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and 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	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$15,123	\$251,369	\$228,676	\$1,823,103	\$2,059,349	\$2,074,472
Federal Financing Bank				(**)	(**)	(**)
Total public debt securities	15,123	251,369	228,676	1,823,103	2,059,349	2,074,472
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)						
	- 54	- 142	- 100	4,366	4,278	4,224
Total federal securities	15,069	251,227	228,576	1,827,470	2,063,627	2,078,696
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)						
	89	57,948	53,440	317,612	375,471	375,560
Total borrowing from the public	14,980	193,279	175,137	1,509,857	1,688,156	1,703,136
Accrued interest payable to the public	3,474	4,941	822	26,709	28,177	31,650
Allocations of special drawing rights	128	707	- 172	5,191	5,770	5,898
Deposit funds	19	- 3,819	2,097	14,385	10,547	10,566
Miscellaneous liability accounts (includes checks outstanding etc.)	29	- 4,119	- 3,724	11,639	7,491	7,520
Total liability accounts	18,630	190,989	174,161	1,567,780	1,740,139	1,758,770
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	841	- 190	- 5,857	4,174	3,143	3,983
Tax and loan note accounts	- 4,671	3,941	- 423	12,886	21,498	16,827
Balance	- 3,831	3,751	- 6,281	17,060	24,641	20,810
Special drawing rights:						
Total holdings	- 128	1,238	495	6,847	8,213	8,085
SDR certificates issued to Federal Reserve Banks		- 200		- 4,618	- 4,818	- 4,818
Balance	- 128	1,038	495	2,229	3,395	3,267
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments				19,699	19,699	19,699
Maintenance of value adjustments	468	2,586	687	- 717	1,401	1,869
Letter of credit issued to IMF	- 466	- 2,615	70	- 7,946	- 10,095	- 10,561
Dollar deposits with the IMF	- 4	- 17	2	- 51	- 64	- 68
Receivable/payable (-) for interim maintenance of value adjustments	- 229	299	- 745	- 543	- 16	- 244
Balance	- 230	253	14	10,442	10,925	10,695
Loans to International Monetary Fund	- 54	- 163	- 107	1,236	1,127	1,073
Other cash and monetary assets	272	2,151	970	8,872	10,751	11,023
Total cash and monetary assets	- 3,972	7,029	- 4,908	39,839	50,840	46,868
Miscellaneous asset accounts	388	- 4,758	- 4,053	15,365	10,220	10,608
Total asset accounts	- 3,584	2,271	- 8,962	55,204	61,060	57,475
Excess of liabilities (+) or assets (-)	+ 22,215	+ 188,718	+ 183,122	+ 1,512,576	+ 1,679,080	+ 1,701,294
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	14	332	447		318	332
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (-)]	+ 22,229	+ 189,050	+ 183,570	+ 1,512,576	+ 1,679,397	+ 1,701,626

¹Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected as received and withdrawals are reflected as processed.

... No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, July 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,679,080	\$1,512,576	\$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,679,080	1,512,576	1,301,228
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	22,229	189,050	183,570
Changes in composition of unified budget			
Total surplus (-) or deficit (Table 2)¹	22,229	189,050	183,570
Total—on-budget (Table 2)	22,033	205,085	188,356
Total—off-budget (Table 2)	196	-16,035	-4,786
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-14	-330	-447
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment	-1	-2	
Total—transactions not applied to current year's surplus or deficit	-14	-332	-447
Excess of liabilities close of period	1,701,294	1,701,294	1,484,350

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

(*)Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, July 1986 and Other Periods (In millions)

Classification	Net Transactions (-) denotes net reduction of liability 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	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	(**)	-\$3	-\$19	\$9	\$6	\$6
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-\$3	-37	-60	82	48	45
Department of Housing and Urban Development:						
Federal Housing Administration	(**)	-2	-22	117	115	115
Department of the Interior:						
Bureau of Land Management	(**)	-2	1	17	15	15
Department of Transportation:						
Coast Guard:						
Family housing mortgages			(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	(**)	2		1	4	4
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority	-50	-100		1,725	1,675	1,625
Total agency securities	-54	-142	-100	4,366	4,278	4,224

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, July 1986 and Other Periods (In 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	
Borrowing from the Treasury:						
Commodity Credit Corporation	-3,959	-2,983	5,625	23,811	24,787	20,828
Commerce, Fishing Vessels, NOAA			3			
Export-Import Bank of the United States						
Federal Emergency Management Agency:						
National Insurance Development Fund		6	14	69	75	75
Federal Financing Bank	304	-12,849	7,337	153,075	139,922	140,226
Federal Housing Administration:						
General insurance		-150	-180	1,530	1,380	1,380
Special risk insurance	-7	3	-60	1,909	1,919	1,912
General Services Administration:						
Pennsylvania Avenue Development Corporation			3	58	58	58
Rural Communication Development Fund		2	5	23	25	25
Rural Electrification Administration		26	102	7,865	7,891	7,891
Rural Telephone Bank			8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	465	-165	-240	3,786	3,156	3,621
Agricultural credit insurance fund	490	1,700	1,584	6,220	7,430	7,920
Rural development insurance fund	85	-40	5	1,726	1,601	1,686
Federal Crop Insurance Corp				113	113	113
Secretary of Education:						
College housing loans				2,625	2,625	2,625
Secretary of Energy:						
Alternative fuel production, DOE	-960	-1,170		1,170	960	
Bonneville Power Administration		300		1,340	1,640	1,640
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped		550	425	4,801	5,351	5,351
Low-Rent Public housing	150	-14,437	13,562	14,727	140	290
Urban renewal fund			-8			
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account		793	-944	1,335	2,128	2,128
Railroad retirement social security equivalent fund	186	-74	1,399	1,717	1,457	1,643
Secretary of Transportation:						
Aircraft purchase loan guarantee program				13	13	13
Federal ship revolving fund	70	1,215	35	130	1,275	1,345
Rail Passenger Service Act						
Railroad revitalization and improvement		12			12	12
Rail service assistance						
Regional rail reorganization						
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of public debt securities	-3,176	-27,261	28,675	230,954	206,869	203,693
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States		-461	41	15,410	14,947	14,947
National Credit Union Administration	-13	-116	-46	222	119	107
Postal Service		-86		1,690	1,604	1,604
Tennessee Valley Authority	-5	376	1,028	14,561	14,942	14,937
U.S. Railway Association			23	74	74	74
Total borrowing from the Federal Financing Bank	-18	-287	1,046	31,957	31,686	31,669

Note: Includes only amounts loaned to Federal Agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. 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.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, July 1986 and Other Periods (in 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	
Federal funds:						
Department of Agriculture	(**)	-\$2	\$4	\$7	\$5	\$5
Department of Commerce	\$16	102	96	108	195	211
Department of Energy	1	91	1,386	1,366	1,457	1,458
Department of Health and Human Services	-1	(**)	5	9	10	9
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	120	1,373	604	3,783	5,036	5,157
Agency securities	(**)	-1	-4	135	134	134
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities			-11			
Special assistance function fund:						
Public debt securities						
Agency securities			-11			
Management and liquidating functions fund:						
Public debt securities	10	77	663	766	833	843
Agency securities	(**)	-11	86	85	74	74
Guarantees of mortgage-backed securities:						
Public debt securities	23	232	258	1,015	1,224	1,247
Agency securities		6	-67	3	9	9
Participation sales fund:						
Public debt securities	28	121	240	2,088	2,181	2,209
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities			(**)			
Other			(**)			
Department of the Interior	59	-3,442	713	7,422	3,920	3,979
Department of Labor	-1	117	11	303	421	420
Department of Transportation	1	15	-127	129	142	143
Department of the Treasury	307	-1,631	-1,035	2,080	142	449
Veterans Administration:						
Veterans reopened insurance fund	5	-22	11	635	608	613
Independent agencies:						
Export-Import Bank of the United States	300	754	642	73	527	827
Federal Emergency Management Agency:						
National insurance development fund		-150	116	150		
Federal Savings and Loan Insurance Corporation:						
Public debt securities	-482	-473	-419	5,758	5,767	5,285
Agency securities				67	67	67
Postal Service	357	1,262	170	2,362	3,267	3,624
National Credit Union Administration	-7	245	776	1,131	1,383	1,376
Tennessee Valley Authority:						
Agency securities						
Other	29	50	100	1,134	1,155	1,184
Total public debt securities	764	-1,281	4,216	30,319	28,274	29,038
Total agency securities	(**)	-6	-8	302	296	296
Total Federal funds	764	-1,287	4,208	30,622	28,570	29,334
Trust funds:						
Legislative Branch:						
United States Tax Court		(**)	(**)	2	2	2
Library of Congress		1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund	(**)	8	7	102	109	109
Funds Appropriated to the President	(**)	(**)	(**)	1	1	1
Department of Agriculture		22	-36	4	26	26
Department of Commerce	(**)	(**)	(**)	(**)	(**)	(**)
Department of Defense—Military	1	(**)	1	10	9	10
Department of Defense—Civil	109	10,102	11,534	11,635	21,628	21,737
Other	71	187	68	250	365	437
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	254	4,842	4,607	30,968	35,556	35,810
Agency securities						
Federal disability insurance trust fund	-306	3,120	1,583	5,704	9,130	8,824
Federal hospital insurance trust fund:						
Public debt securities	-108	16,808	3,924	20,721	37,637	37,529
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	-319	-347	2,009	10,736	10,709	10,390
Other	(**)	9	6	31	39	40

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, July 1986 and Other Periods (In millions)—Continued

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	
Trust funds:—Continued						
Department of the Interior	-\$15	-\$103	-\$10	\$195	\$107	\$92
Department of Labor:						
Unemployment trust fund	626	3,473	4,301	17,009	19,856	20,482
Other	18	9	-19	24	15	33
Department of State:						
Foreign service retirement and disability fund	-10	314	283	2,462	2,786	2,776
Other		(**)	(**)	(**)		
Department of Transportation:						
Airport and airway trust fund	74	1,087	1,024	7,410	8,424	8,497
Highway trust fund	44	1,025	2,443	11,942	12,924	12,968
Other	(**)	4	(**)	(**)	4	4
Department of the Treasury	68	120	161	265	317	385
Environmental Protection Agency	-57	-318	11	701	440	383
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,132	16,406	13,726	127,278	144,815	143,684
Agency securities				175	175	175
Employees health benefits fund	-76	455	268	1,174	1,705	1,629
Employees life insurance fund	20	586	524	6,640	7,206	7,226
Retired employees health benefits fund		(**)	4	4	5	5
Veterans Administration:						
Government life insurance fund	-2	-18	-18	269	254	251
National service life insurance:						
Public debt securities	-24	426	419	9,296	9,746	9,722
Agency securities				135	135	135
Veterans special life insurance fund	2	74	67	942	1,014	1,016
General Post Fund National Homes	-1	2	10	17	20	19
Independent agencies:						
Federal Deposit Insurance Corporation	-152	-727	1,177	16,130	15,555	15,403
Harry S. Truman Memorial Scholarship Trust Fund	(**)	1	2	47	48	48
Japan-United States Friendship Commission	(**)	-1	(**)	18	18	18
Railroad Retirement Board	241	1,666	1,159	4,232	5,656	5,897
Other	(**)	1	-6	6	6	7
Total public debt securities	-675	59,235	49,232	286,226	346,136	345,461
Total agency securities				765	765	765
Total trust funds	-675	59,235	49,232	286,991	346,901	346,226
Grand total¹	89	57,948	53,440	317,612	375,471	375,560

¹ In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.
(**) Less than \$500,000.

Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (In millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts¹														
Individual income taxes	\$30,595	\$23,405	\$30,199	\$41,130	\$25,376	\$12,572	\$45,120	\$9,820	\$36,412	\$31,438			\$286,070	\$274,134
Corporation income taxes	1,181	1,390	12,287	2,825	620	8,113	8,716	1,448	10,667	3,374			50,620	49,303
Social insurance taxes and contributions:														
Employment taxes and contributions	17,843	17,472	19,006	24,383	19,201	22,229	28,391	20,844	23,672	19,675			212,714	194,717
Unemployment insurance	1,340	2,241	221	1,211	2,467	190	2,999	7,461	346	1,464			19,941	21,555
Other retirement contributions	382	432	429	408	372	366	366	440	382	425			4,001	3,984
Excise taxes	2,966	3,234	3,028	3,167	2,265	2,531	2,512	2,669	2,800	2,755			27,926	30,073
Estate and gift taxes	574	564	514	587	487	533	680	686	514	612			5,750	5,365
Customs duties	1,106	1,028	1,008	1,097	948	1,036	1,087	1,040	1,161	1,305			10,815	9,992
Miscellaneous receipts	1,894	1,396	1,500	1,901	1,635	1,989	1,568	1,838	1,071	1,926			16,718	15,342
Total—budget receipts this year ..	57,881	51,163	68,193	76,710	53,370	49,557	91,438	46,246	77,024	62,974			634,555	.....
(On-budget)	43,796	37,811	52,884	57,465	38,417	32,203	69,130	30,004	58,400	47,571			467,480	.....
(Off-budget)	14,085	13,552	15,309	19,245	14,953	17,355	22,308	16,242	18,624	15,402			167,075	154,474
Total—budget receipts prior year	52,251	51,494	62,404	70,454	54,049	49,613	94,599	39,802	72,151	57,650			.....	604,465
(On-budget)	38,948	38,190	48,554	54,000	38,071	34,362	75,595	24,188	56,365	41,717			.....	449,991
(Off-budget)	13,303	13,303	13,850	16,454	15,978	15,250	19,004	15,613	15,786	15,933			.....	154,474
Outlays¹														
Legislative Branch	140	129	171	125	133	143	118	131	224	141			1,454	1,346
The Judiciary	98	74	102	76	108	74	129	75	71	70			876	797
Executive Office of the President	11	8	10	11	9	8	7	9	10	10			93	95
Funds Appropriated to the President:														
International security assistance ..	1,547	370	1,074	469	394	588	1,103	957	647	622			7,771	7,502
International development assistance	297	230	131	249	181	129	558	46	260	451			2,531	2,471
Other	14	-19	48	-118	-672	457	-1,009	469	-242	-237			-1,308	-531
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695	1,309	528	2,016	1,991	599	1,177			23,271	17,175
Other	2,492	1,859	463	2,002	2,237	3,586	3,747	3,454	3,151	3,360			26,347	30,248
Department of Commerce	163	223	202	112	119	164	269	151	179	206			1,788	1,815
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,995	5,317	5,494	6,180	5,643	6,023	5,842	6,150			57,864	53,697
Department of the Navy	7,260	7,277	7,697	6,486	6,886	7,299	7,404	7,454	7,226	7,767			72,757	68,726
Department of the Air Force	7,294	7,451	7,911	6,232	6,895	8,408	7,416	8,151	7,464	7,301			74,522	66,500
Defense agencies	1,046	1,263	1,581	2,214	1,384	1,483	1,771	1,477	1,310	1,817			15,347	12,539
Total Military	21,243	21,569	23,184	20,249	20,659	23,370	22,234	23,105	21,842	23,034			220,490	201,462
Civil	1,716	1,733	1,744	1,733	1,648	1,665	1,685	1,675	2,170	1,699			17,000	15,362
Department of Education	1,501	1,901	1,204	1,699	1,676	1,448	1,435	1,337	1,265	1,109			14,574	14,005
Department of Energy	1,024	951	1,068	933	801	967	865	905	976	971			9,461	8,868
Department of Health and Human Services:														
Human Development Services	482	439	423	492	624	539	574	496	368	562			4,999	5,004
Health Care Financing Administration:														
Grants to States for Medicaid ..	2,189	1,938	1,843	2,197	1,878	1,999	2,244	2,096	2,162	2,151			20,697	18,915
Federal hospital ins. trust fund ..	4,340	3,892	4,065	4,289	3,899	4,083	4,206	4,109	3,924	4,458			41,264	40,816
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196	1,849	1,942	2,103	2,178	2,117	2,432			21,327	18,550
Other	1,528	1,518	940	1,530	1,518	2,059	1,706	1,495	1,527	1,559			15,379	16,326
Social Security Administration:														
Assistance payments program ..	881	749	647	787	880	670	866	783	671	869			7,803	7,241
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842	14,719	14,798	14,734	14,736	17,672	15,326			149,786	143,226
Federal disability ins. trust fund	1,625	1,597	1,622	1,675	1,673	1,689	1,694	1,702	1,798	1,733			16,809	16,135
Other	1,875	1,999	4,451	2,505	1,553	694	3,095	2,033	573	2,261			21,040	15,157
Other	-2,113	-1,383	-3,938	-2,428	-1,312	-1,837	-3,264	-1,186	-1,382	-2,366			-21,208	-18,035

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (In millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	\$1,418	\$1,487	\$1,301	\$1,474	\$1,074	\$1,162	\$1,548	\$319	\$1,174	\$1,328			\$12,287	\$26,342
Department of the Interior	275	498	376	494	313	307	320	383	384	479			3,828	3,763
Department of Justice	313	267	283	406	318	298	314	294	315	382			3,190	3,018
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913	1,779	2,319	1,748	1,545	1,815	1,502			16,852	17,048
Other	-76	486	305	502	397	-74	525	473	260	631			3,430	2,933
Department of State	383	320	210	197	197	165	292	186	196	271			2,419	2,228
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837	782	833	861	938	1,385	1,163			10,742	9,602
Other	1,072	1,204	1,161	1,134	916	1,083	1,350	1,209	21,034	1,305			11,468	10,357
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397	13,976	13,589	13,488	14,776	26,541	13,445			160,072	152,047
General revenue sharing	1,126			1,040	85		1,129		(**)	1,003			4,384	4,583
Other	-1,094	-974	-914	-516	-439	-1,284	-1,362	-1,125	-2,024	-1,808			-11,543	-15,181
Environmental Protection Agency	504	401	462	376	365	391	374	315	434	449			4,072	3,756
General Services Administration	-159	41	358	-299	119	197	-319	200	117	-338			-85	-275
National Aeronautics and Space Administration	889	603	749	572	687	380	632	614	456	513			6,094	6,104
Office of Personnel Management	2,071	1,855	2,055	2,103	1,957	1,515	2,046	1,809	2,194	2,108			19,714	19,687
Small Business Administration	221	-11	-23	-28	8	-18	2	212	57	46			466	442
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172	1,277	65	1,214	2,363	57	1,198			12,006	11,839
National service life	49	37	51	69	33	59	54	53	49	55			509	459
Government service life	4	3	4	3	4	4	3	4	4	4			38	40
Other	899	949	1,174	825	1,007	943	1,060	1,029	802	1,104			9,791	9,648
Independent agencies:														
Postal Service	80	-506	-302	303	-138	-422	161	-129	186	220			-545	338
Tennessee Valley Authority	95	169	62	24	17		108	79	188	17			758	952
Other independent agencies	2,193	714	1,050	568	257	1,077	493	989	-1,138	1,288			7,494	5,784
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,172	-2,172	-2,388	-2,239	-2,287	-2,237	-2,302	-2,375	-2,316	-2,507			-22,997	-21,364
Interest received by trust funds	1,449	-1,108	-12,051	-128	-342	-187	-207	-1,194	-13,803	-82			-27,655	-25,494
Rents and royalties on Outer Continental Shelf lands	-293	26	-493	-318	-296	-227	-2,085	-62	-449	-176			-4,372	-4,556
Other	(**)	-2	-1	-3	1	(**)	-1,054	-7	2	4			-1,059	-19
Totals this year:														
Total outlays	84,968	84,548	82,849	83,201	77,950	79,700	81,510	85,642	78,034	85,203			823,605	.....
(On-budget)	70,352	69,391	71,579	68,146	61,963	63,660	67,276	69,611	60,982	69,604			672,565	.....
(Off-budget)	14,616	15,157	11,270	15,055	15,987	16,040	14,234	16,031	17,052	15,599			151,039	.....
Total—surplus (+) or deficit (-)¹	-27,087	-33,386	-14,656	-6,492	-24,580	-30,142	+9,928	-39,396	-1,011	-22,229			-189,050	.....
(On-budget)	-26,556	-31,781	-18,695	-10,682	-23,546	-31,457	+1,854	-39,607	-2,583	-22,033			-205,085	.....
(Off-budget)	-531	-1,605	+4,039	+4,190	-1,034	+1,315	+8,074	+211	+1,572	-196			+16,035	.....
Totals—outlays prior year	80,260	80,390	76,971	78,446	75,101	79,115	83,214	81,795	73,559	79,183			.....	788,034
(On-budget)	66,198	66,196	62,886	63,367	59,856	63,713	68,916	66,579	57,080	63,555			.....	638,346
(Off-budget)	14,062	14,194	14,085	15,079	15,245	15,402	14,298	15,216	16,479	15,628			.....	149,688
Total—surplus (+) or deficit (-) prior year	-28,009	-28,896	-14,568	-7,993	-21,053	-29,502	+11,385	-41,993	-1,408	-21,533			.....	-183,570
(On-budget)	-27,250	-28,006	-14,332	-9,367	-21,785	-29,352	+6,679	-42,391	-715	-21,838			.....	-188,356
(Off-budget)	-759	-891	-235	+1,375	+733	-152	+4,706	+398	-693	+305			.....	+4,786

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

²Includes an adjustment to prior reporting.

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of July 31, 1986

Classification	Current 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	
Trust receipts, outlays, and investments held:¹									
Airport and airway	\$264	\$176	\$88	\$3,106	\$1,973	\$1,133	\$7,410	\$8,424	\$8,497
Black lung disability	54	50	4	493	508	-15	.....	.....	.....
FDIC .....	.....	137	-137	.....	718	-718	16,130	15,555	15,403
Federal disability, Insurance	1,474	1,733	-259	17,193	16,741	452	5,704	9,130	8,824
Federal employees life and health .....	.....	57	-57	.....	-1,036	1,036	7,819	8,915	8,860
Federal employees retirement	1,344	2,495	-1,151	23,255	19,980	3,274	130,016	147,886	146,744
Federal hospital insurance	4,073	4,452	-379	47,073	40,849	6,224	21,176	38,092	37,984
Federal old-age and survivors insurance	15,389	15,326	63	165,437	147,201	18,236	30,968	35,556	35,810
Federal supplementary medical insurance	1,487	1,956	-469	16,314	16,586	-272	10,736	10,709	10,390
Revenue sharing .....	.....	1,003	-1,003	4,185	4,384	-199	.....	.....	.....
Highways	1,211	1,163	47	11,731	10,759	973	11,942	12,924	12,968
Military advances .....	.....	-41	41	.....	-206	206	.....	.....	.....
Railroad retirement	462	504	-42	3,082	5,009	-1,928	4,232	5,656	5,897
Military retirement	1,578	1,470	108	24,749	14,655	10,095	11,635	21,628	21,737
Unemployment	1,487	1,491	-4	21,849	16,752	5,097	17,009	19,856	20,482
Veterans life insurance	(**)	59	-59	941	474	467	10,642	11,149	11,124
All other trust	121	130	-9	683	1,109	-426	1,573	1,421	1,507
Total trust fund receipts and outlays and investments held from Table 6-D ..	28,944	32,162	-3,218	340,091	296,455	43,636	286,991	346,901	346,226
Adjustment for interfund receipts included in total trust fund receipts	-5,796	-5,796	.....	-89,862	-89,862	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	23,148	26,366	-3,218	250,228	206,592	43,636			
Total federal fund receipts and outlays ..	39,845	58,857	-19,011	385,509	618,197	-232,687			
Interfund receipts offset against Federal fund outlays	-20	-20	.....	-1,183	-1,183	.....		
Federal fund receipts and outlays on the basis of Tables 4 & 5	39,825	58,837	-19,011	384,326	617,014	-232,687			
Total receipts and outlays²	62,974	85,203	-22,229	634,555	823,605	-189,050			

¹Trust fund interfund receipts are now included in the individual trust fund receipt lines, not as offsets to individual trust fund outlay lines as presented previously.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

.....No transactions.

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

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 receipt side of such transactions is offset against budget receipts. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total Interfund receipts and outlays are \$4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, July 1986 and Other Periods (In millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS¹			
Individual income taxes	\$31,438	\$286,070	\$274,134
Corporation income taxes	3,374	50,620	49,303
Social insurance taxes and contributions:			
Employment taxes and contributions	19,675	212,714	194,717
Unemployment insurance	1,464	19,941	21,555
Other retirement contributions	425	4,001	3,984
Excise taxes	2,755	27,926	30,073
Estate and gift taxes	612	5,750	5,365
Customs	1,305	10,815	9,992
Miscellaneous	1,926	16,718	15,342
Total	62,974	634,555	604,465
OUTLAYS¹			
National defense	23,647	226,917	207,768
International affairs	889	10,869	12,864
General science, space, and technology	679	7,448	7,137
Energy	393	3,893	4,732
Natural resources and environment	1,346	11,139	10,601
Agriculture	2,029	27,524	22,632
Commerce and housing credit	1,127	2,199	2,757
Transportation	2,551	22,779	20,745
Community and regional development	635	6,411	6,725
Education, training, employment and social services	2,399	24,525	23,472
Health	3,125	29,698	27,958
Medicare	6,411	57,817	54,736
Income security	10,192	101,371	110,186
Social security	17,060	165,537	157,233
Veterans benefits and services	2,366	22,411	22,025
Administration of justice	603	5,526	5,259
General government	188	5,673	4,098
General purpose fiscal assistance	1,071	5,242	5,973
Interest	11,174	113,992	107,054
Undistributed offsetting receipts	-2,683	-27,369	-25,920
Total	85,203	823,605	788,034

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

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 fund 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 by Government disbursing officers, and cash payments made. Certain in-

tragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

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, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). 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 from GPO, Washington, D.C. 20402, on a subscription basis only). *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). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

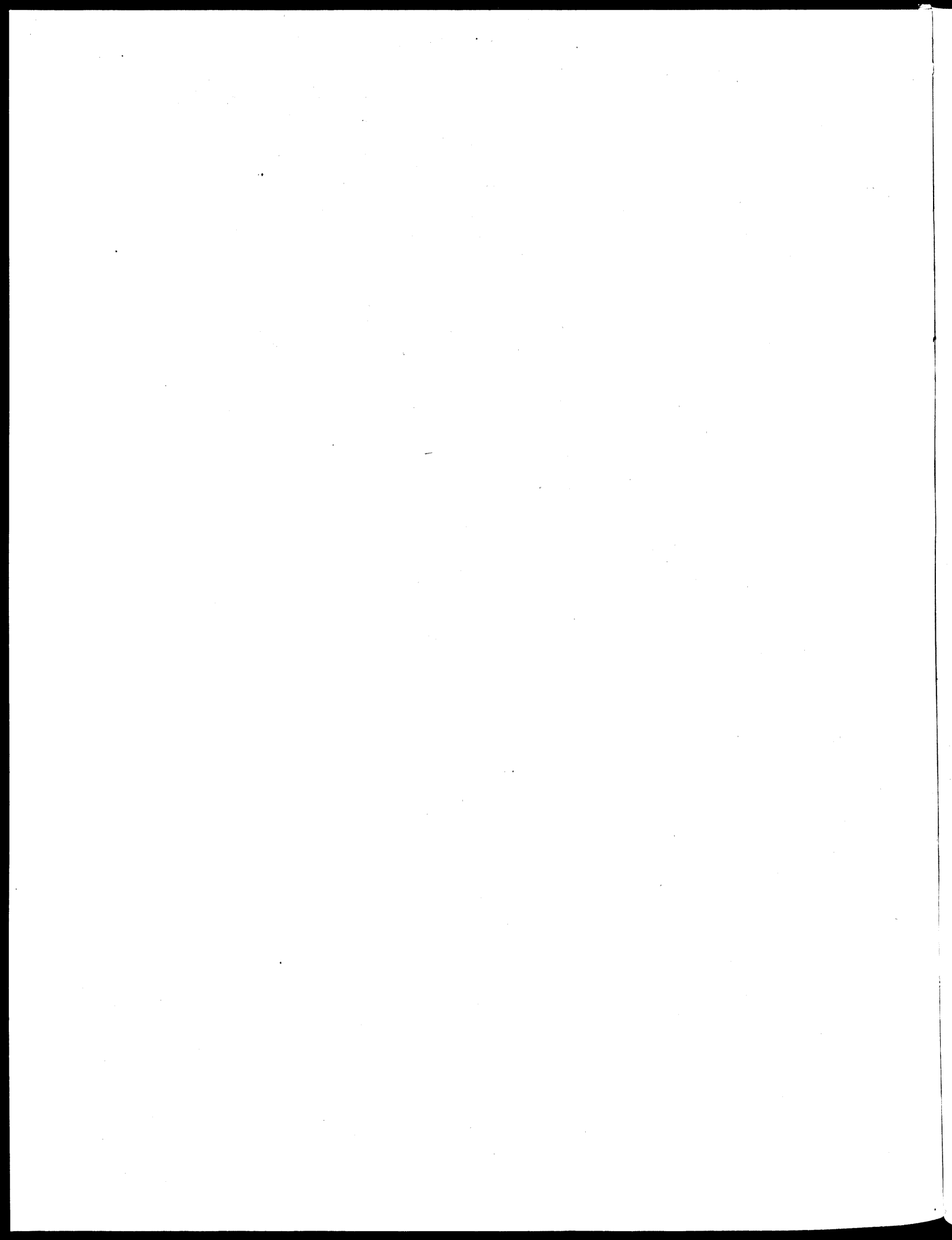
- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

- The Budget of the United States Government, FY 19__*
- Appendix, The Budget of the United States Government, FY 19__*
- The United States Budget in Brief, FY 19__*
- Special Analyses*
- Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

**The scheduled release date for the August 1986
Statement will be 2:00 p.m. EDT, September 22, 1986.**

**For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 783-3238. The subscription price:
\$27 per year (domestic), \$33.75 per year (foreign).
No single copies are sold.**





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For Fiscal Year 1986,
Through August 31, 1986,
and Other Periods

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Monthly Treasury Statement of Receipts and Outlays of the United States Government

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DEPARTMENT OF THE TREASURY

Department of the Treasury
Financial Management Service

Summary - page 2	Receipts - page 6	Outlays - page 7	Deficit Financing - page 20	
Receipts/ Outlays by Month - page 26	Federal Trust Funds/ Securities - page 28	Receipts by Source/ Outlays by Function - page 29	Explanatory Notes - page 30	

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th 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; outlays are accounted for on the basis of checks issued and cash payments made; 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 *U.S. Government Annual Report* 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 1985 and 1986, by Month (in millions)

Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1985			
October	\$52,251	\$80,260	\$28,009
November	51,494	80,390	28,896
December	62,404	176,971	14,568
January	70,454	178,446	7,992
February	154,049	175,101	121,053
March	149,613	179,115	129,502
April	194,599	183,214	¹ - 11,386
May	139,794	181,791	141,997
June	72,151	173,559	11,408
July	157,650	179,183	121,533
August	155,781	183,378	127,597
September	73,808	74,572	764
Total²	733,996	945,927	211,931
FY 1986			
October	57,881	84,968	27,087
November	51,163	84,548	33,386
December	68,193	82,849	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
April	91,438	81,510	- 9,928
May	46,246	85,642	39,396
June	77,024	78,034	1,011
July	62,974	85,203	22,229
August	56,523	84,434	27,911
Year-to-Date²	691,078	908,038	216,961

¹Includes an adjustment to prior reporting.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

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

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, August 1986 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987) ¹
Total on-budget and off-budget results:²					
Total receipts	\$56,523	\$691,078	\$765,207	\$660,245	\$831,176
On-budget receipts	41,404	508,884	564,292	491,208	615,212
Off-budget receipts	15,119	182,194	200,915	169,038	215,964
Total outlays	84,434	908,038	995,440	871,412	975,090
On-budget outlays	68,112	740,677	811,285	706,241	781,447
Off-budget outlays	16,322	167,361	184,155	165,171	193,642
Total surplus (+) or deficit (-)	-27,911	-216,961	-230,233	-211,167	-143,914
On-budget surplus (+) or deficit (-)	-26,708	-231,793	-246,993	-215,033	-166,236
Off-budget surplus (+) or deficit (-)	-1,203	+14,832	+16,760	+3,866	+22,322
Total on-budget and off-budget financing	27,911	216,961	230,233	211,167	143,914
Means of financing:					
By Borrowing from the public	20,278	213,556	234,744	191,294	143,504
By Reduction of cash and monetary assets, increase (-)	10,298	3,269	-2,940	16,922	.....
By Other means	-2,665	135	-1,571	2,951	410

¹Based on the Mid-Session Review of the FY 1987 Budget of the U.S. Government released by the Office of Management and Budget on August 6, 1986.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

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

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

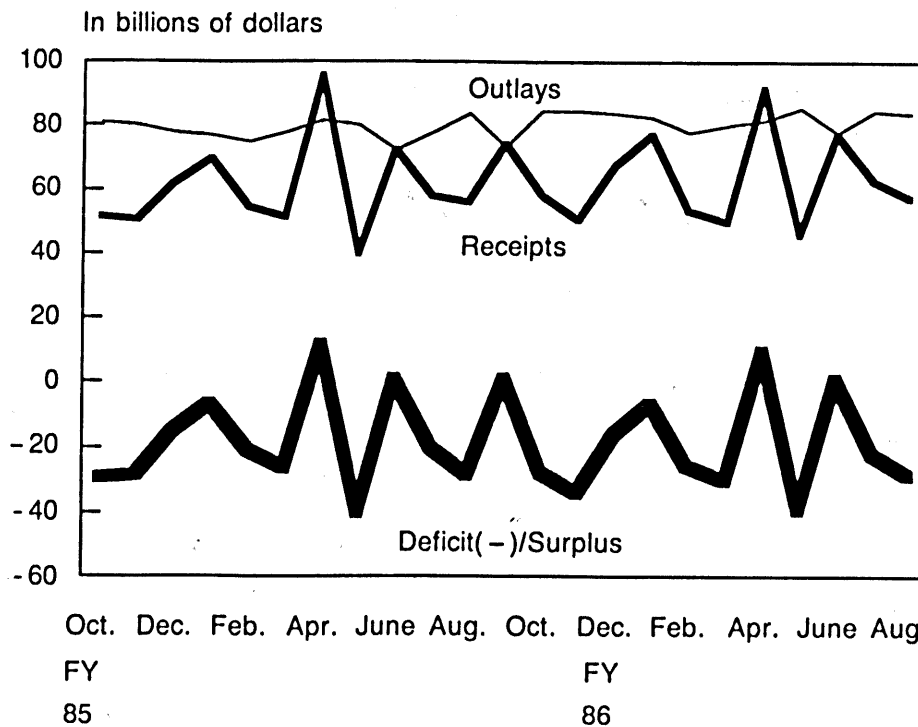


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

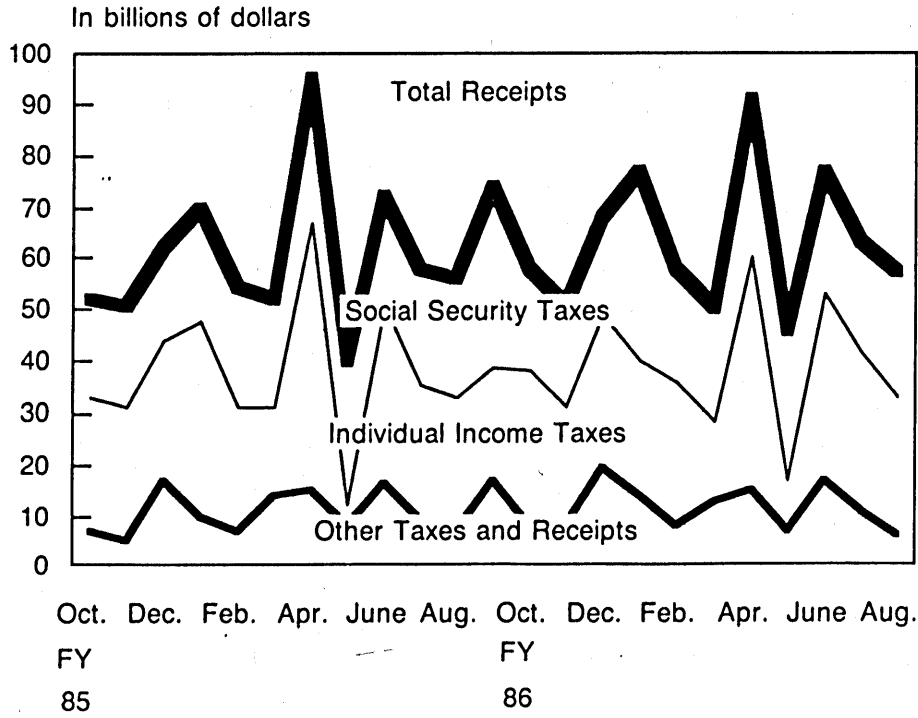


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

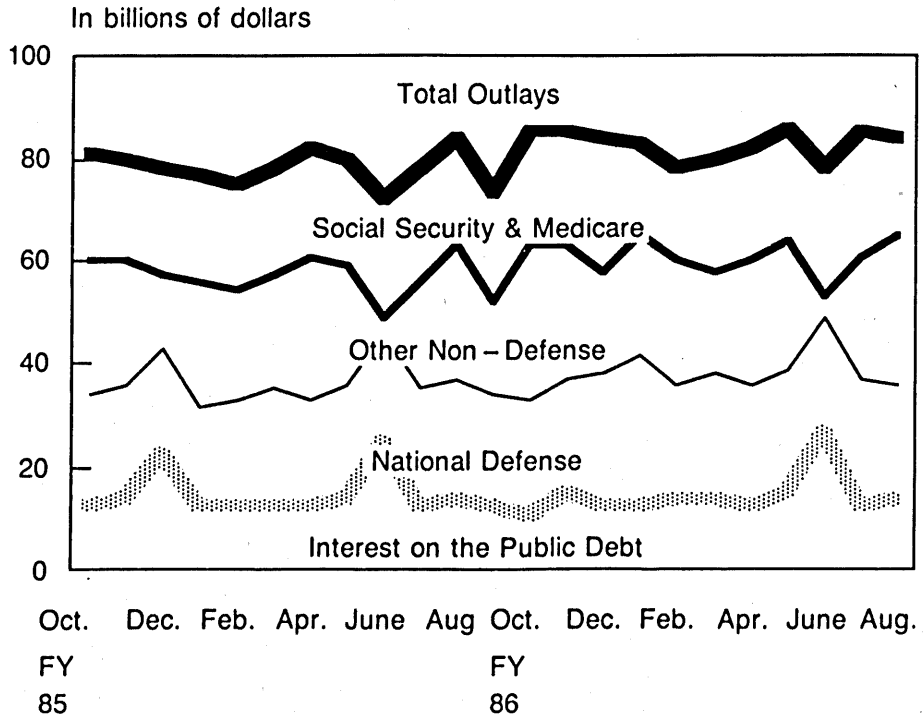


Table 3. Summary of Receipts and Outlays of the U.S. Government, August 1986 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Receipts²				
Individual income taxes	\$25,764	\$311,834	\$299,910	\$349,101
Corporation income taxes	1,075	51,695	50,381	61,555
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	15,119	182,194	169,038	200,915
Employment taxes and contributions (on-budget)	4,410	50,049	44,289	55,028
Unemployment insurance	3,842	23,784	25,483	23,560
Other retirement contributions	367	4,368	4,382	4,743
Excise taxes	2,340	30,266	32,635	32,351
Estate and gift taxes	608	6,358	5,925	6,703
Customs duties	1,272	12,087	11,143	12,374
Miscellaneous receipts	1,725	18,442	17,059	18,877
Total Receipts	56,523	691,078	660,245	765,207
(On-budget)	41,404	508,884	491,208	564,292
(Off-budget)	15,119	182,194	169,038	200,915
Outlays²				
Legislative Branch	107	1,561	1,487	1,886
The Judiciary	106	982	900	1,062
Executive Office of the President	7	100	104	111
Funds Appropriated to the President	783	9,777	10,658	12,916
Department of Agriculture	3,290	52,908	51,594	60,906
Department of Commerce	139	1,926	1,972	2,042
Department of Defense—Military	21,858	242,349	224,042	263,456
Department of Defense—Civil	1,708	18,709	17,081	20,587
Department of Education	1,549	16,123	15,438	17,472
Department of Energy	889	10,349	9,942	11,258
Department of Health and Human Services, except Social Security	12,545	132,778	119,034	142,694
Department of Health and Human Services, Social Security	16,603	174,266	171,416	191,287
Department of Housing and Urban Development	1,019	13,306	27,636	14,887
Department of the Interior	354	4,183	4,243	5,098
Department of Justice	279	3,469	3,312	3,826
Department of Labor	2,218	22,500	22,152	23,550
Department of State	207	2,625	2,487	2,827
Department of Transportation	2,239	24,449	22,572	27,968
Department of the Treasury:				
General revenue sharing		4,384	4,583	4,381
Interest on the public debt	14,200	174,272	165,738	192,800
Other	-675	-12,218	-15,882	-15,457
Environmental Protection Agency	409	4,480	4,189	4,823
General Services Administration	185	99	-274	191
National Aeronautics and Space Administration	582	6,675	6,658	7,401
Office of Personnel Management	2,035	21,749	21,637	23,920
Small Business Administration	11	477	485	603
Veterans Administration	3,369	25,714	25,394	26,586
Other independent agencies	944	8,652	6,985	12,721
Allowances, undistributed				
Undistributed offsetting receipts:				
Other interest		-1,072	-2	-1,067
Employer share, employee retirement (on-budget)	-1,807	-22,461	-21,407	-26,289
Employers share, employee retirement (off-budget)	-257	-2,600	-2,282	-2,854
Interest received by on-budget trust funds	-422	-23,783	-21,803	-26,564
Interest received by off-budget trust funds	-24	-4,305	-3,963	-4,278
Rents and royalties on the Outer Continental Shelf lands	-15	-4,387	-4,714	-5,310
Sale of major physical assets				
Total Outlays	84,434	908,038	871,412	995,440
(On-budget)	68,112	740,677	706,241	811,285
(Off-budget)	16,322	167,361	165,171	184,155
Surplus (+) or deficit (-)²	-27,911	-216,961	-211,167	-230,233
(On-budget)	-26,708	-231,793	-215,033	-246,993
(Off-budget)	-1,203	+14,832	+3,866	+16,760

¹Based on the Mid-Session Review of the FY 1987 Budget of the U.S. Government released by Office of Management and Budget on August 6, 1986.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

³Includes an adjustment to prior reporting.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, August 1986 and Other Periods (in 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
Individual income taxes:									
Withheld	\$24,504			\$290,095			\$276,372		
Presidential Election Campaign Fund	1			35			34		
Other	2,846			91,795			87,708		
Total—Individual income taxes	27,351	\$1,587	\$25,764	381,926	\$70,092	\$311,834	364,114	\$64,204	\$299,910
Corporation income taxes	1,997	922	1,075	67,280	15,585	51,695	65,188	14,807	50,381
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	13,084		13,084	142,799	539	142,260	132,249	472	131,777
Self-Employment Contributions Act taxes				7,694		7,694	6,798		6,798
Deposits by States	648		648	16,057		16,057	15,515		15,515
Total—FOASI trust fund¹	13,732		13,732	166,550	539	166,011	154,562	472	154,090
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,259		1,259	13,737	53	13,685	12,814	49	12,765
Self-Employment Contributions Act taxes				757		757	691		691
Deposits by States	128		128	1,740		1,740	1,491		1,491
Total—FDI trust fund¹	1,387		1,387	16,235	53	16,183	14,996	49	14,948
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,725		3,725	39,754	145	39,609	35,136	129	35,007
Self-Employment Contributions Act taxes				2,010		2,010	1,732		1,732
Receipts from Railroad Retirement Board				321		321	326		326
Deposits by States	370		370	4,905		4,905	3,944		3,944
Total—FHI trust fund	4,095		4,095	46,990	145	46,845	41,136	129	41,008
Railroad retirement accounts:									
Rail industry pension fund	166	3	162	1,909	6	1,904	1,982	18	1,964
Railroad social security equivalent benefit	153		153	1,301		1,301	1,318		1,318
Total—Employment taxes and contributions	19,532	3	19,529	232,985	743	232,243	213,995	668	213,327
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	3,175		3,175	18,686		18,686	19,761		19,761
Federal Unemployment Tax Act taxes	669	3	666	5,116	240	4,876	5,608	122	5,487
Railroad Unemployment Ins. Act contributions	1		1	221		221	235		235
Total—Unemployment trust fund	3,845	3	3,842	24,023	240	23,784	25,604	122	25,483
Federal employees retirement contributions:									
Civil service retirement and disability fund	356		356	4,243		4,243	4,266		4,266
Foreign service retirement and disability fund	3		3	38		38	35		35
Other	(**)		(**)	2		2	2		2
Total—Federal employees retirement contributions	359		359	4,283		4,283	4,303		4,303
Other retirement contributions:									
Civil service retirement and disability fund	7		7	85		85	79		79
Total—Social insurance taxes and contributions	23,744	6	23,738	261,377	982	260,394	243,982	790	243,192
Excise taxes:									
Miscellaneous excise taxes ²	833	23	810	16,127	536	15,591	18,180	419	17,761
Airport and airway trust fund	248	(**)	248	2,533	8	2,525	2,592	4	2,588
Highway trust fund	1,232	4	1,228	11,862	210	11,652	11,993	231	11,762
Black lung disability trust fund	55		55	497		497	524		524
Total—Excise taxes	2,367	27	2,340	31,019	753	30,266	33,289	654	32,635
Estate and gift taxes	631	22	608	6,579	221	6,358	6,070	145	5,925
Customs duties	1,303	30	1,272	12,528	440	12,087	11,526	383	11,143
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,624		1,624	16,968		16,968	15,720		15,720
All other	101	(**)	101	1,480	6	1,474	1,366	27	1,339
Total—Miscellaneous receipts	1,725	(**)	1,725	18,448	6	18,442	17,086	27	17,059
Total—Receipts	59,119	2,596	56,523	779,156	88,079	691,078	741,255	81,009	660,245
Total—On-budget	44,000	2,596	41,404	596,371	87,487	508,884	571,696	80,488	491,208
Total—Off-budget	15,119		15,119	182,785	592	182,194	169,559	521	169,038

¹In accordance with the Balanced Budget and Emergency Deficit Control act of 1985 (Public Law-100-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

²Includes amounts received for Windfall Profits Tax pursuant to P.L.96-223.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (in 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
Legislative Branch:									
Senate	\$25	\$1	\$25	\$257	\$7	\$250	\$247	\$6	\$241
House of Representatives	37	1	37	439	9	430	432	8	424
Joint items	9		9	104		104	90		90
Congressional Budget Office	1		1	15		15	15		15
Architect of the Capitol	7		7	87		87	99		99
Library of Congress	19		19	320		320	261		261
Government Printing Office:									
Revolving fund (net)	-23		-23	-32		-32	-17		-17
General fund appropriations	7		7	92		92	82		82
General Accounting Office	25		25	268		268	264		264
United States Tax Court	1		1	21		21	17		17
Other Legislative Branch agencies	(**)		(**)	16		16	19		19
Proprietary receipts from the public		(**)	(**)		5	-5		5	-5
Intrabudgetary transactions	(**)		(**)	-6		-6	-4		-4
Total—Legislative Branch	109	2	107	1,582	21	1,561	1,506	19	1,487
The Judiciary:									
Supreme Court of the United States	1		1	14		14	15		15
Courts of appeals, district courts, and other judicial services	100		100	919		919	839		839
Other	4		4	48		48	47		47
Total—The Judiciary	106		106	982		982	900		900
Executive Office of the President:									
Compensation of the President and the White House Office	2		2	22		22	23		23
Office of Management and Budget	2		2	35		35	39		39
Other	3		3	44		44	42		42
Total—Executive Office of the President	7		7	100		100	104		104
Funds Appropriated to the President:									
Disaster relief	17		17	321		321	176		176
International security assistance:									
Guarantee reserve fund	10	1	9	875	634	241	553	335	218
Foreign military sales credit	494		494	3,069		3,069	2,220		2,220
FFB direct loans ¹	40	16	24	1,298	666	633	1,602	619	983
Economic support fund	279		279	3,957		3,957	3,658		3,658
Military assistance	-1		-1	733		733	810		810
Peacekeeping operations	4		4	39		39	34		34
Other	8		8	49		49	38		38
Proprietary receipts from the public		42	-42		172	-172		164	-164
Total—International security assistance	835	59	777	10,020	1,472	8,548	8,915	1,118	7,797
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association				664		664	874		874
Inter-American Development Bank	5		5	303		303	323		323
Other	20		20	237		237	212		212
International organizations and programs	3		3	231		231	324		324
Total—Multilateral assistance	27		27	1,436		1,436	1,733		1,733
Agency for International Development:									
Functional development assistance program	71		71	1,233	2	1,232	1,224	4	1,220
Operating expenses, Agency for International Development	25		25	335		335	344		344
Payment to Foreign Service retirement and disability fund				43		43	41		41
Other	26	1	25	276	25	251	280	27	253
Proprietary receipts from the public		82	-82		756	-756		713	-713
Total—Agency for International Development	122	83	39	1,888	783	1,105	1,888	744	1,145
Trade and development program	1		1	13		13	12		12
Peace Corps	9		9	119		119	108	(**)	108
Overseas Private Investment Corporation:									
Public Enterprise Funds	-10	9	-20	-11	87	-98	-13	81	-94
FFB loan asset purchases ¹					3	-3		5	-5
Inter-American Foundation	3	(**)	3	25	10	15	22	16	6
African Development Foundation	(**)		(**)	4		4	3		3
Total—International development assistance	153	92	60	3,474	883	2,591	3,754	846	2,908

Table continued on next page.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (in millions)—Continued

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
Funds Appropriated to the President:—Continued									
International monetary programs	-\$29	.....	-\$29	-\$1,384	.....	-\$1,384	-\$336	.....	-\$336
Military sales programs:									
Foreign military sales trust fund	762	.....	762	8,909	.....	8,909	8,916	.....	8,916
Other	31	(**)	30	176	\$223	-47	57	\$79	-23
Proprietary receipts from the public .....	.....	\$834	-834	.....	9,188	-9,188	.....	8,786	-8,786
Other .....	(**)	.....	(**)	27	.....	27	6	.....	6
Total—Funds Appropriated to the President	1,769	986	783	21,542	11,766	9,777	21,488	10,829	10,658
Department of Agriculture:									
Departmental administration	22	.....	22	89	.....	89	84	.....	84
Agricultural Research Service	37	.....	37	462	.....	462	455	.....	455
Cooperative State Research Service	18	.....	18	235	.....	235	221	.....	221
Extension Service	27	.....	27	313	.....	313	310	.....	310
Statistical Reporting Service	6	.....	6	54	.....	54	52	.....	52
Economic Research Service	3	.....	3	42	.....	42	41	.....	41
Foreign Agricultural Service	7	.....	7	84	.....	84	72	.....	72
Foreign Assistance Programs	209	.....	209	896	.....	896	1,725	.....	1,725
Agricultural Stabilization and Conservation Service	19	.....	19	86	.....	86	222	.....	222
Federal Crop Insurance Corporation	49	2	46	595	127	468	573	138	434
Commodity Credit Corporation:									
Price support and related programs	1,029	530	499	29,026	6,063	22,963	22,791	6,101	16,690
National Wool Act Program	1	.....	1	121	.....	121	103	.....	103
Rural Electrification Administration: ¹									
FFB direct loans and asset purchases	77	.....	77	1,696	1,669	27	2,022	1,150	872
Other	85	88	-3	1,661	1,623	38	1,708	1,459	249
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund .....	.....	.....	.....	(**)	(**)	(**)	(**)	(**)	(**)
Rural housing insurance fund	725	305	420	5,803	3,555	2,248	8,220	6,111	2,109
Agricultural credit insurance fund	315	240	75	8,180	5,231	2,949	12,554	9,691	2,863
Rural development insurance fund	193	83	111	2,112	1,433	679	2,783	2,071	711
Rural water and waste disposal grants	13	.....	13	165	.....	165	157	.....	157
Salaries and expenses	26	.....	26	321	.....	321	309	.....	309
FFB loan asset purchases ¹	100	.....	100	2,385	1,280	1,105	10,968	6,700	4,268
Other	5	(**)	5	43	2	41	27	2	26
Total—Farmers Home Administration	1,377	628	750	19,010	11,502	7,509	35,018	24,575	10,443
Soil Conservation Service:									
Conservation operations	26	.....	26	324	.....	324	341	.....	341
Watershed and flood prevention operations	22	.....	22	231	.....	231	222	.....	222
Other	7	.....	7	66	.....	66	67	.....	67
Animal and Plant Health Inspection Service	26	.....	26	272	.....	272	276	.....	276
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	48	.....	48	338	.....	338	375	.....	375
Other	9	.....	9	161	31	130	157	30	127
Food Safety and Inspection Service	25	.....	25	322	.....	322	330	.....	330
Food and Nutrition Service:									
Food stamp program	967	.....	967	10,678	.....	10,678	10,763	.....	10,763
Nutrition assistance for Puerto Rico	70	.....	70	755	.....	755	744	.....	744
Child nutrition programs	135	.....	135	3,688	.....	3,688	3,493	.....	3,493
Women, infants and children programs	138	.....	138	1,485	.....	1,485	1,408	.....	1,408
Other	17	.....	17	256	.....	256	245	.....	245
Total—Food and Nutrition Service	1,328	.....	1,328	16,861	.....	16,861	16,653	.....	16,653
Forest Service:									
Forest research	9	.....	9	104	.....	104	103	.....	103
National Forests system	81	.....	81	1,147	.....	1,147	1,085	.....	1,085
Construction	32	.....	32	259	.....	259	274	.....	274
Forest Service permanent appropriations	5	.....	5	263	.....	263	274	.....	274
Cooperative work	18	.....	18	4	.....	4	131	.....	131
Other	42	.....	42	144	.....	144	176	.....	176
Total—Forest Service	187	.....	187	1,921	.....	1,921	2,043	.....	2,043
Other	10	2	8	138	28	111	125	12	113
Proprietary receipts from the public .....	.....	115	-115	.....	1,055	-1,055	.....	926	-926
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Total—Department of Agriculture	4,655	1,365	3,290	75,006	22,097	52,908	85,985	34,391	51,594

Table continued on next page.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (In millions)—Continued

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
Department of Commerce:									
General administration	\$22	\$3	\$19	\$348	\$75	\$273	\$456	\$83	\$373
Bureau of the Census	5	.....	5	168	.....	168	165	.....	165
Economic and Statistical Analysis	4	.....	4	56	.....	56	63	.....	63
Economic Development Assistance .....	(**)	.....	(**)	(**)	.....	(**)	10	.....	10
Promotion of Industry and Commerce	18	.....	18	228	.....	228	229	.....	229
Science and technology:									
National Oceanic and Atmospheric Administration	92	2	90	1,148	15	1,133	981	14	966
Patent and Trademark Office	4	.....	4	75	.....	75	89	.....	89
National Bureau of Standards	9	.....	9	117	.....	117	119	.....	119
National Telecommunications and Information Administration	3	.....	3	29	.....	29	31	.....	31
Total—Science and technology	108	2	107	1,369	15	1,354	1,219	14	1,205
Proprietary receipts from the public .....	.....	14	-14	.....	78	-78	.....	62	-62
Intrabudgetary transactions .....	(**)	.....	(**)	-75	.....	-75	-10	.....	-10
Total—Department of Commerce	157	19	139	2,094	168	1,926	2,132	160	1,972
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,262	.....	2,262	25,338	.....	25,338	23,815	.....	23,815
Department of the Navy	1,931	.....	1,931	21,604	.....	21,604	20,327	.....	20,327
Department of the Air Force	1,670	.....	1,670	18,634	.....	18,634	17,702	.....	17,702
Total—Military personnel	5,864	.....	5,864	65,576	.....	65,576	61,844	.....	61,844
Operation and maintenance:									
Department of the Army	1,862	.....	1,862	19,027	.....	19,027	17,604	.....	17,604
Department of the Navy	2,406	.....	2,406	22,517	.....	22,517	22,955	.....	22,955
Department of the Air Force	1,794	.....	1,794	19,365	.....	19,365	18,329	.....	18,329
Defense agencies	747	.....	747	7,245	.....	7,245	6,632	.....	6,632
Total—Operation and maintenance	6,809	.....	6,809	68,154	.....	68,154	65,521	.....	65,521
Procurement:									
Department of the Army	1,192	.....	1,192	13,576	.....	13,576	13,646	.....	13,646
Department of the Navy	2,419	.....	2,419	25,249	.....	25,249	23,482	.....	23,482
Department of the Air Force	2,517	.....	2,517	29,809	.....	29,809	25,780	.....	25,780
Defense agencies	91	.....	91	915	.....	915	953	.....	953
Total—Procurement	6,219	.....	6,219	69,549	.....	69,549	63,861	.....	63,861
Research, development, test, and evaluation:									
Department of the Army	287	.....	287	3,613	.....	3,613	3,604	.....	3,604
Department of the Navy	721	.....	721	8,601	.....	8,601	7,326	.....	7,326
Department of the Air Force	1,131	.....	1,131	12,213	.....	12,213	10,732	.....	10,732
Defense agencies	514	.....	514	4,648	.....	4,648	3,208	.....	3,208
Total—Research, development, test, and evaluation	2,654	.....	2,654	29,076	.....	29,076	24,870	.....	24,870
Military construction:									
Department of the Army	137	.....	137	1,375	.....	1,375	1,047	.....	1,047
Department of the Navy	104	.....	104	1,253	.....	1,253	1,151	.....	1,151
Department of the Air Force	155	.....	155	1,523	.....	1,523	1,359	.....	1,359
Defense agencies	61	.....	61	418	.....	418	325	.....	325
Total—Military construction	457	.....	457	4,568	.....	4,568	3,882	.....	3,882
Family housing	242	.....	242	2,536	(**)	2,535	2,398	1	2,398
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	2	2	(**)	2	2	(**)
Intragovernmental funds:									
Department of the Army	118	.....	118	852	.....	852	183	.....	183
Department of the Navy:									
FFB direct loans ¹ .....	.....	.....	.....	570	133	438	1,226	220	1,006
Other	-281	.....	-281	310	.....	310	-269	.....	-269
Department of the Air Force	383	.....	383	775	.....	775	492	.....	492
Defense agencies	-776	.....	-776	503	.....	503	774	.....	774
Other	23	23	(**)	325	274	51	257	261	-4
Proprietary receipts from the public .....	.....	-166	166	.....	399	-399	.....	729	-729
Intrabudgetary transactions	5	.....	5	360	.....	360	213	.....	213
Total—Department of Defense—Military	21,716	-142	21,858	243,157	808	242,349	225,254	1,212	224,042

Table continued on next page.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (In millions)—Continued

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
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$11		\$11	\$118		\$118	\$123		\$123
Construction, general	67		67	797		797	939		939
Operation and maintenance, general	127		127	1,157		1,157	1,146		1,146
Flood control and coastal emergencies	25		25	312		312	328		328
Other	12		12	171		171	229		229
Proprietary receipts from the public		\$13	-13		\$46	-46		\$65	-65
Total—Corps of Engineers	242	13	229	2,555	46	2,510	2,766	65	2,701
Military retirement fund:									
Payments to military retirement fund				10,500		10,500	9,500		9,500
Military retirement fund	1,475		1,475	16,139		16,139	14,351		14,351
Intrabudgetary transactions				-10,500		-10,500	-9,500		-9,500
Other	5	(**)	5	63	-3	65	36	1	36
Proprietary receipts from the public		(**)	(**)		5	-5		7	-7
Total—Department of Defense—Civil	1,722	14	1,708	18,757	48	18,709	17,153	72	17,081
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	100		100	3,221		3,221	3,776		3,776
Impact aid	59		59	660		660	623		623
Special programs	49		49	150		150	521		521
Indian education	25		25	60		60	82		82
Total—Office of Elementary and Secondary Education	233		233	4,091		4,091	5,003		5,003
Office of Bilingual Education and Minority Languages Affairs									
Affairs	12		12	95		95	161		161
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	225		225	1,422		1,422	949		949
Rehabilitation services and handicapped research	87		87	1,215		1,215	744		744
Payments to institutions for the handicapped	-20		-20	73		73	78		78
Office of Vocational and Adult Education	34		34	962		962	610		610
Office of Postsecondary Education:									
College housing loans	38	2	36	81	150	-69	78	271	-193
Student financial assistance	274		274	4,960		4,960	3,842		3,842
Guaranteed student loans	563		563	3,067		3,067	3,326		3,326
Higher education	59		59	15		15	384		384
Howard University	9		9	115		115	168		168
Higher education facilities loans and insurance	(**)		(**)	3		3	5		5
Total—Office of Postsecondary Education	944	2	942	8,240	150	8,090	7,804	271	7,533
Office of Educational Research and Improvement									
Departmental management	13		13	-8		-8	107		107
Proprietary receipts from the public	24		24	242		242	269		269
		1	-1		61	-61		15	-15
Total—Department of Education	1,552	3	1,549	16,334	210	16,123	15,725	286	15,438
Department of Energy:									
Atomic energy defense activities									
Energy programs:	631		631	6,807		6,807	6,461		6,461
General science and research activities	25		25	617		617	641		641
Energy supply, R and D activities	151		151	1,886		1,886	1,967		1,967
Uranium supply and enrichment activities	101		101	1,068		1,068	1,535		1,535
Fossil energy research and development	25		25	306		306	307		307
Naval petroleum and oil shale reserves	14		14	147		147	130		130
Energy conservation	50		50	442		442	422		422
Strategic petroleum reserve ¹	36		36	549		549	1,787		1,787
Alternative fuels productions:									
FFB direct loans ¹							247	399	-152
Other									
Nuclear waste disposal fund	32		32	352		352	279		279
Other	31		31	386		386	704	12	692
Total—Energy programs	465		465	5,753		5,753	8,020	411	7,609
Power Marketing Administration									
Departmental administration	87	77	9	1,131	1,069	62	1,139	1,410	-271
Proprietary receipts from the public	28		28	351		351	320		320
Intrabudgetary transactions		251	-251		2,563	-2,563		4,270	-4,270
	6		6	-61		-61	93		93
Total—Department of Energy	1,216	328	889	13,981	3,832	10,349	16,033	6,091	9,942

Table continued on next page.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (In millions)—Continued

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
Department of Health and Human Services Except Social Security:									
Public Health Service:									
Food and Drug Administration	\$31	(**)	\$31	\$388	\$3	\$386	\$385	\$2	\$382
Health Resources and Services Administration:									
Public enterprise funds	1		1	23		23	21	2	19
Health resources and services	100		100	1,379		1,379	1,315		1,315
Indian health and facilities	72		72	799		799	796		796
FFB loan asset purchases ¹				-19	4	-23	1	14	-13
Centers for Disease Control	39		39	399		399	343		343
National Institutes of Health:									
Cancer research	87		87	1,097		1,097	1,025		1,025
Heart, lung, and blood research	74		74	792		792	682		682
Arthritis, diabetes, and digestive and kidney diseases	59		59	515		515	453		453
Neurological and communicative disorders and stroke	45		45	380		380	323		323
Allergy and infectious diseases	24		24	335		335	308		308
General medical sciences	48		48	445		445	408		408
Child health and human development	22		22	285		285	267		267
Other research institutes	42		42	551		551	540		540
Research resources	21		21	278		278	240		240
Other	25		25	86		86	75		75
Total—National Institutes of Health	448		448	4,764		4,764	4,320		4,320
Alcohol, Drug Abuse, and Mental Health Administration	66		66	911		911	865		865
Office of Assistant Secretary for Health	14		14	180		180	174		174
Total—Public Health Service	771	(**)	771	8,825	7	8,818	8,220	18	8,202
Health Care Financing Administration:									
Grants to States for Medicaid	2,209		2,209	22,907		22,907	20,829		20,829
Payments to health care trust funds	1,485		1,485	16,805		16,805	17,845		17,845
Program management	21		21	80		80	52		52
Federal hospital insurance trust fund:									
Benefit payments	4,162		4,162	44,864		44,864	44,097		44,097
Administrative expenses and construction	53		53	615		615	755		755
Interest on normalized tax transfers							13		13
Total—FHI trust fund	4,215		4,215	45,479		45,479	44,865		44,865
Federal supplementary medical ins. trust fund:									
Benefit payments	2,380		2,380	22,826		22,826	19,749		19,749
Administrative expenses and construction	83		83	965		965	845		845
Total—FSMI trust fund	2,464		2,464	23,791		23,791	20,594		20,594
Total—Health Care Financing Administration	10,394		10,394	109,062		109,062	104,186		104,186
Social Security Administration:									
Payments to social security trust funds	8		8	8,781		8,781	3,409		3,409
Special benefits for disabled coal miners	81		81	913		913	954		954
Supplemental security income program	1,790		1,790	10,374		10,374	9,527		9,527
Assistance payments program	861		861	8,664		8,664	7,989		7,989
Child support enforcement	49		49	609		609	550		550
Low income home energy assistance	18		18	1,989		1,989	2,080		2,080
Refugee and entrant assistance	40		40	360		360	430		430
Payments to States from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Total—Social Security Administration	2,848		2,848	31,691		31,691	24,938		24,938
Human Development Services:									
Social services block grants	215		215	2,507		2,507	2,560		2,560
Human development services	142		142	1,747		1,747	1,715		1,715
Family social services	78		78	760		760	707		707
Work incentives	28		28	146		146	239		239
Community services	32		32	333		333	345		345
Other		(**)	(**)	(**)	1	-2	1	1	-1
Total—Human Development Services	494	(**)	494	5,494	1	5,492	5,568	1	5,566
Departmental management	5		5	182		182	214		214
Proprietary receipts from the public		\$481	-481		5,279	-5,279		5,112	-5,112
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund									
Federal supplementary medical insurance trust fund	-1,485		-1,485	-16,597		-16,597	-16,543		-16,543
Payments for tax and other credits:									
Federal hospital insurance trust fund	(**)		(**)	-209		-209	-1,302		-1,302
Other				-383		-383	-1,114		-1,114
Total—Department of Health and Human Services, Except Social Security	13,027	481	12,545	138,066	5,287	132,778	124,166	5,132	119,034

Table continued on next page.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (In 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
Department of Health and Human Services, Social Security:¹									
Federal old-age and survivors insurance trust fund:									
Benefit payments	\$14,767		\$14,767	\$159,581		\$159,581	\$151,438		\$151,438
Administrative expenses and construction	119		119	1,493		1,493	1,484		1,484
Payment to railroad retirement account				2,585		2,585	2,310		2,310
Vocational rehabilitation services									
Interest expense on interfund borrowings				542		542	1,456		1,456
Interest on normalized tax transfers				471		471	722		722
Total—FOASI trust fund	14,886		14,886	164,673		164,673	157,410		157,410
Federal disability insurance trust fund:									
Benefit payments	1,679		1,679	17,872		17,872	17,090		17,090
Administrative expenses and construction	46		46	549		549	555		555
Payment to railroad retirement account				68		68	43		43
Vocational rehabilitation services									
Interest on normalized tax transfers				45		45	69		69
Total—FDI trust fund	1,725		1,725	18,534		18,534	17,757		17,757
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intradepartmental transactions ²	-8		-8	-8,940		-8,940	-3,751		-3,751
Total—Department of Health and Human Services, Social Security	16,603	(**)	16,603	174,266	(**)	174,266	171,416	(**)	171,416
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	369	\$587	-218	3,186	\$4,743	-1,557	3,039	\$3,668	-628
Housing for the elderly or handicapped fund	43	40	2	954	426	528	892	398	494
Other	1	5	-4	43	54	-11	63	52	10
Rent supplement payments	4		4	43		43	-124		-124
Homeownership assistance	20		20	207		207	249		249
Rental housing assistance	58		58	564		564	568		568
Low-rent public housing	36		36	1,693		1,693	2,102		2,102
College housing grants							4		4
Lower income housing assistance	567		567	7,017		7,017	6,490		6,490
Other	13		13	63		63	-1		-1
Total—Housing Programs	1,110	633	478	13,770	5,222	8,547	13,283	4,118	9,166
Public and Indian Housing:									
Low-rent housing—loans and other expenses	124	5	119	998	83	915	14,269	407	13,861
Payments for operation of low-income housing projects	101		101	1,087	35	1,087	1,115	32	1,115
FFB direct loans ¹						-35			-32
Total—Public and Indian Housing	226	5	221	2,085	118	1,967	15,384	440	14,944
Government National Mortgage Association:									
Management and liquidating functions fund	25	15	10	299	1,066	-767	557	1,094	-537
Guarantees of mortgage-backed securities	2	37	-35	23	296	-273	25	242	-217
Participation sales fund	25		25	-56		-56	-75		-75
Total—Government National Mortgage Association	52	52	(**)	266	1,361	-1,095	507	1,336	-828
Community Planning and Development:									
Public enterprise fund	5	7	-2	90	122	-33	99	128	-29
FFB direct loans ¹	5	9	-4	73	60	14	100	18	82
Community development grants	248		248	3,060		3,060	3,505		3,505
Urban development grants	48		48	431		431	457		457
Other	10		10	78		78	19		19
Total—Community Planning and Development	316	16	300	3,732	182	3,550	4,181	147	4,034
Management and administration	18		18	289		289	274		274
Other	3		3	48		48	46		46
Total—Department of Housing and Urban Development	1,724	705	1,019	20,190	6,884	13,306	33,675	6,039	27,636

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Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (in 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
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$42	.....	\$42	\$394	.....	\$394	\$403	.....	\$403
Payments in lieu of taxes .....	(**)	.....	(**)	(**)	.....	(**)	2	.....	2
Payments to States and counties for general purpose fiscal assistance .....	.....	.....	.....	15	.....	15	81	.....	81
Other	6	.....	6	78	.....	78	92	.....	92
Minerals Management Service	40	.....	40	547	.....	547	648	.....	648
Office of Surface Mining Reclamation and Enforcement	23	.....	23	289	.....	289	247	.....	247
Total—Land and minerals management	110	.....	110	1,324	.....	1,324	1,474	.....	1,474
Water and science:									
Bureau of Reclamation:									
Construction program	56	(**)	56	760	\$80	680	647	\$70	577
Operation and maintenance	12	.....	12	134	.....	134	129	.....	129
Other	13	.....	13	139	.....	139	132	.....	132
Geological Survey	32	.....	32	393	.....	393	427	.....	427
Bureau of Mines	12	\$1	10	137	24	113	154	21	132
Total—Water and science	125	1	124	1,564	105	1,460	1,488	92	1,397
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	82	.....	82	858	.....	858	963	.....	963
Total—Fish and wildlife and parks	127	.....	127	1,407	.....	1,407	1,508	.....	1,508
Bureau of Indian Affairs:									
Operation of Indian programs	41	.....	41	795	.....	795	886	.....	886
Construction	12	.....	12	106	.....	106	111	.....	111
Indian tribal funds	23	.....	23	294	.....	294	313	.....	313
Other	9	1	9	58	8	49	56	10	46
Total—Bureau of Indian Affairs	85	1	85	1,252	8	1,244	1,365	10	1,355
Territorial and International Affairs:									
FFB direct loans ¹ .....	.....	.....	.....	.....	1	-1	.....	1	-1
Other	9	.....	9	178	.....	178	174	.....	174
Departmental offices	3	.....	3	97	.....	97	93	.....	93
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska .....	.....	(**)	(**)	.....	1	-1	.....	4	-4
Other .....	.....	104	-104	.....	1,517	-1,517	.....	1,724	-1,724
Intrabudgetary transactions .....	(**)	.....	(**)	-7	.....	-7	-28	.....	-28
Total—Department of the Interior	460	105	354	5,815	1,632	4,183	6,074	1,831	4,243
Department of Justice:									
General administration	-11	.....	-11	64	.....	64	78	.....	78
United States Parole Commission	1	.....	1	8	.....	8	8	.....	8
Legal activities	66	.....	66	713	.....	713	720	.....	720
Interagency law enforcement .....	(**)	.....	(**)	7	.....	7	74	.....	74
Federal Bureau of Investigation	93	.....	93	1,100	.....	1,100	984	.....	984
Drug Enforcement Administration	18	.....	18	309	.....	309	305	.....	305
Immigration and Naturalization Service	42	.....	42	537	.....	537	515	.....	515
Federal Prison System	54	3	51	609	31	578	525	24	501
Office of Justice Programs	19	.....	19	153	(**)	153	127	.....	127
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Justice	282	3	279	3,500	31	3,469	3,336	24	3,312
Department of Labor:									
Employment and Training Administration:									
Program administration	6	.....	6	59	.....	59	56	.....	56
Training and employment services	441	.....	441	3,399	.....	3,399	3,121	.....	3,121
Community service employment for older Americans	13	.....	13	261	.....	261	299	.....	299
Federal unemployment benefits and allowances	2	.....	2	-1	.....	-1	40	.....	40
State unemployment insurance and employment service operation	-21	.....	-21	40	.....	40	17	.....	17
Advances to the unemployment trust fund and other funds	10	10	163	163	1,281	1,281
Other	(**)	(**)	-6	-6	-15	-15

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Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (In millions)—Continued

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
Department of Labor:—Continued									
Employment and Training Administration:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,240		\$1,240	\$14,802		\$14,802	\$14,893		\$14,893
State administrative expenses	221		221	2,165		2,165	2,165		2,165
Federal administrative expenses	8		8	122		122	105		105
Veterans employment and training	10		10	110		110	104		104
Interest on refunds of taxes	1		1	9		9	5		5
Repayment of advances from the general fund				944		944	940		940
Interest on advances to the Employment Security Administration account									
Railroad unemployment insurance:									
Railroad unemployment benefits	12		12	171		171	162		162
Administrative expenses	-1		-1	20		20	18		18
Payment of interest on advances from railroad retirement account							5		5
Total—Unemployment trust fund	1,490		1,490	18,343		18,343	18,398		18,398
Total—Employment and Training Administration	1,942		1,942	22,258		22,258	23,197		23,197
Labor-Management Services	5		5	50		50	53		53
Pension Benefit Guaranty Corporation	27	\$25	2	220	\$335	-116	174	\$201	-27
Employment Standards Administration:									
Salaries and expenses	16		16	166		166	166		166
Special benefits	145		145	191		191	111		111
Black lung disability trust fund	52		52	561		561	567		567
Special workers' compensation expenses	5		5	60		60	52		52
Occupational Safety and Health Administration	17		17	192		192	193		193
Mine Safety and Health Administration	10		10	134		134	141		141
Bureau of Labor Statistics	11		11	134		134	131		131
Departmental management	15		15	128		128	124		124
Proprietary receipts from the public		(**)	(**)		12	-12		7	-7
Intrabudgetary transactions	-2		-2	-1,245		-1,245	-2,549		-2,549
Total—Department of Labor	2,244	26	2,218	22,848	347	22,500	22,361	208	22,152
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	114		114	1,289		1,289	1,125		1,125
Acquisition, operation, and maintenance of buildings abroad	20		20	220		220	210		210
Payment to Foreign Service retirement and disability fund				118		118	107		107
Foreign Service retirement and disability fund	21		21	223		223	188		188
Other	3		3	27		27	20		20
Total—Administration of Foreign Affairs	158		158	1,877		1,877	1,650		1,650
International Organizations and Conferences	22		22	500		500	538		538
International Commissions	1		1	24		24	22		22
Migration and Refugee Assistance	21		21	300		300	337		337
International Narcotics Control	3		3	52		52	47		47
Other	1		1	38		38	42		42
Proprietary receipts from the public					3	-3		(**)	(**)
Intrabudgetary transactions	(**)		(**)	-163		-163	-149		-149
Total—Department of State	207		207	2,628	3	2,625	2,487	(**)	2,487
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,443		1,443	12,153		12,153	11,191		11,191
Other	8	1	7	42	3	39	6		6
Other programs	14		14	172		172	257		257
Total—Federal Highway Administration	1,465	1	1,464	12,366	3	12,364	11,455		11,455
National Highway Traffic Safety Administration:									
Operations and research	7		7	57		57	59		59
Trust fund share of highway safety programs	9		9	139		139	126		126
Other	(**)		(**)	-2		-2	1		1

Table continued on next page.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (In millions)—Continued

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
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	\$2	(**)	\$2	\$20	\$2	\$19	\$30	\$26	4
Northeast corridor improvement program	9	.....	9	88	.....	88	142	.....	142
Grants to National Railroad Passenger Corporation	1	.....	1	679	.....	679	763	.....	763
FFB direct loans ¹ .....	.....	(**)	(**)	2	107	-106	4	10	-6
Other	6	.....	6	95	.....	95	104	.....	104
Total—Federal Railroad Administration	18	(**)	17	884	109	775	1,043	37	1,006
Urban Mass Transportation Administration:									
Formula grants	233	.....	233	1,528	.....	1,528	1,264	.....	1,264
Discretionary grants	46	.....	46	602	.....	602	494	.....	494
Other	83	.....	83	960	.....	960	1,330	.....	1,330
Federal Aviation Administration:									
Operations	206	.....	206	2,105	.....	2,105	1,604	.....	1,604
Other	3	(**)	3	38	(**)	38	49	(**)	49
Airport and airway trust fund:									
Grants-in-aid for airports	66	.....	66	769	.....	769	680	.....	680
Facilities and equipment	61	.....	61	666	.....	666	376	.....	376
Research, engineering and development	21	.....	21	265	.....	265	240	.....	240
Operations .....	(**)	.....	(**)	420	.....	420	923	.....	923
Total—Airport and airway trust fund	147	.....	147	2,120	.....	2,120	2,219	.....	2,219
Total—Federal Aviation Administration	356	(**)	356	4,263	(**)	4,263	3,872	(**)	3,872
Coast Guard:									
Operating expenses	54	.....	54	1,464	.....	1,464	1,569	.....	1,569
Acquisition, construction, and improvements	30	.....	30	382	.....	382	402	.....	402
Retired pay	27	.....	27	308	.....	308	273	.....	273
Other	13	(**)	12	126	4	122	112	4	108
Total—Coast Guard	123	(**)	123	2,281	4	2,277	2,357	4	2,352
Maritime Administration:									
Public enterprise funds	9	\$130	-121	1,415	346	1,069	400	222	178
Operating-differential subsidies	20	.....	20	267	.....	267	324	.....	324
Other	7	.....	7	77	.....	77	87	.....	87
Other	8	2	6	158	12	145	148	11	138
Proprietary receipts from the public .....	.....	10	-10	.....	66	-66	.....	59	-59
Intrabudgetary transactions	-1	.....	-1	-7	.....	-7	-57	.....	-57
Total—Department of Transportation	2,383	144	2,239	24,988	539	24,449	22,904	332	22,572
Department of the Treasury:									
Departmental offices	-28	.....	-28	-625	.....	-625	-398	.....	-398
Office of Revenue Sharing:									
Salaries and expenses .....	(**)	.....	(**)	6	.....	6	7	.....	7
General revenue sharing .....	.....	.....	.....	4,384	.....	4,384	4,583	.....	4,583
Federal Law Enforcement Training Center	1	.....	1	15	.....	15	16	.....	16
Financial Management Service:									
Salaries and expenses	16	.....	16	222	.....	222	223	.....	223
Claims, judgements, and relief acts	13	.....	13	251	.....	251	300	.....	300
Energy security reserve	3	.....	3	28	.....	28	37	.....	37
Other	-17	.....	-17	633	.....	633	101	.....	101
Total—Financial Management Service	14	.....	14	1,133	.....	1,133	661	.....	661
Federal Financing Bank:¹									
Oregon veterans housing .....	.....	.....	.....	.....	60	-60	60	.....	60
Other	924	1,015	-90	13,228	13,328	-100	18,809	19,061	-253
Bureau of Alcohol, Tobacco and Firearms	16	.....	16	154	.....	154	155	.....	155
United States Customs Service	53	.....	53	709	.....	709	699	.....	699
Bureau of Engraving and Printing	-6	.....	-6	-33	.....	-33	-33	.....	-33
United States Mint	18	18	167	167	78	78
Bureau of the Public Debt	20	20	174	174	183	183

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Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (In millions)—Continued

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
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$6		\$6	\$80		\$80	\$97		\$97
Processing tax returns	97		97	1,123		1,123	967		967
Examinations and appeals	95		95	1,279		1,279	1,264		1,264
Investigation, collection and taxpayer service	79		79	1,001		1,001	979		979
Payment where credit exceeds liability for tax	24		24	1,399		1,399	1,081		1,081
Refunding internal revenue collections, interest	139		139	1,685		1,685	1,638		1,638
Internal revenue collections for Puerto Rico	18		18	182		182	308		308
Other	(**)	\$1	(**)	3	\$2	(**)	2	\$3	-1
Total—Internal Revenue Service	457	1	457	6,752	2	6,750	6,334	3	6,332
United States Secret Service	23		23	272		272	277		277
Comptroller of the Currency	15	4	11	190	214	-24	156	182	-26
Interest on the public debt:									
Public issues (accrual basis)	13,144		13,144	143,601		143,601	135,697		135,697
Special issues (cash basis)	1,057		1,057	30,672		30,672	30,042		30,042
Total—Interest on the public debt	14,200		14,200	174,272		174,272	165,738		165,738
Proprietary receipts from the public		172	-172		2,462	-2,462		2,882	-2,882
Receipts from off-budget Federal entities ¹				-516		-516		-791	-791
Intrabudgetary transactions	-994		-994	-17,776		-17,776	-19,968		-19,968
Total—Department of the Treasury	14,716	1,191	13,525	182,505	16,066	166,439	176,567	22,128	154,439
Environmental Protection Agency:									
Salaries and expenses	40		40	607		607	576		576
Research and development	17		17	175		175	144		144
Abatement, control, and compliance	42		42	436		436	405		405
Construction grants	266		266	2,843		2,843	2,719		2,719
Hazardous substance response trust fund	43		43	429		429	348		348
Other	1		1	155	1	155	48	1	48
Proprietary receipts from the public		(**)	(**)		15	-15		7	-7
Intrabudgetary transactions				-150		-150	-44		-44
Total—Environmental Protection Agency	409	(**)	409	4,498	16	4,480	4,196	7	4,189
General Services Administration:									
Real property activities:									
FFB direct loans ¹					3	-3		5	-5
Federal buildings fund	201		201	-105		-105	-335		-335
Personal property activities	-36		-36	287		287	101		101
Information Resources Management Service	42		42	-40		-40	-10		-10
Federal property resources activities	-23		-23	-149		-149	-17		-17
General activities	8		8	121		121	140	(**)	140
Proprietary receipts from the public		2	-2		63	-63		69	-69
Other		5	-5		-52	52		80	-80
Total—General Services Administration	192	7	185	113	14	99	-120	154	-274
National Aeronautics and Space Administration:									
Research and development	188		188	2,272		2,272	1,936		1,936
Space flight, control, and data communications:									
FFB direct loans ¹								67	-67
Other	286		286	3,002		3,002	3,412		3,412
Construction of facilities	10		10	163		163	155		155
Research and program management	98		98	1,239		1,239	1,222		1,222
Other				(**)		(**)	(**)		(**)
Total—National Aeronautics and Space Administration	582		582	6,675		6,675	6,725	67	6,658
Office of Personnel Management:									
Salaries and expenses	17		17	121		121	134		134
Government payment for annuitants, employees health benefits									
Payment to civil service retirement and disability fund	21		21	759		759	1,356		1,356
Civil service retirement and disability fund	2,017		2,017	21,955		21,955	21,107		21,107
Employees health benefits fund	680	515	164	6,716	7,003	-287	6,040	6,284	-245
Employees life insurance fund	71	251	-180	842	1,607	-765	817	1,501	-684
Retired employees health benefits fund	1	1	(**)	10	10	(**)	10	14	-4
Other	-1		-1	-4		-4	4		4
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions				-1		-1	-1		-1
Other	-3		-3	-31		-31	-33		-33
Total—Office of Personnel Management	2,802	767	2,035	30,369	8,620	21,749	29,436	7,799	21,637

Table continued on next page.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (In millions)—Continued

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
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$90	\$93	-\$4	\$1,067	\$870	\$197	\$899	\$795	\$104
Disaster loan fund	35	48	-11	527	676	-149	498	749	-251
Other	4	2	2	31	14	17	27	16	12
Salaries and expenses	19	.....	19	263	.....	263	248	.....	248
FFB direct loans ¹	18	14	5	288	135	153	474	95	380
FFB asset purchases ¹ .....	.....	.....	.....	.....	6	-6	.....	7	-7
Other .....	(**)	.....	(**)	2	.....	2	(**)	(**)	(**)
Total—Small Business Administration	165	154	11	2,178	1,701	477	2,147	1,661	485
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	171	87	84	1,698	1,444	254	1,503	1,295	208
Direct loan revolving fund	1	4	-3	28	53	-25	21	58	-37
Other	44	35	9	452	424	27	396	419	-24
Compensation and pensions	2,357	.....	2,357	14,363	.....	14,363	14,172	.....	14,172
Readjustment benefits	80	.....	80	937	.....	937	1,193	.....	1,193
Medical care	709	.....	709	8,368	.....	8,368	8,006	.....	8,006
Medical and prosthetic research	13	.....	13	167	.....	167	201	.....	201
General operating expenses	42	.....	42	689	.....	689	705	.....	705
Construction projects	43	.....	43	489	.....	489	481	.....	481
Post-Vietnam era veterans education account	19	.....	19	214	.....	214	173	.....	173
Insurance funds:									
National service life	82	.....	82	960	.....	960	894	.....	894
United States government life	3	.....	3	42	.....	42	43	.....	43
Veterans special life	5	4	1	66	139	-73	63	131	-67
Other	-1	.....	-1	115	.....	115	99	.....	99
Proprietary receipts from the public:									
National service life .....	.....	37	-37	.....	407	-407	.....	387	-387
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	30	-30	.....	293	-293	.....	188	-188
Intrabudgetary transactions	-2	.....	-2	-111	.....	-111	-80	.....	-80
Total—Veterans Administration	3,567	198	3,369	28,474	2,760	25,714	27,871	2,477	25,394
Independent agencies:									
Action	10	.....	10	143	.....	143	122	.....	122
Board for International Broadcasting	22	.....	22	125	.....	125	90	.....	90
Consumer Product Safety Commission	2	.....	2	32	.....	32	33	.....	33
Corporation for Public Broadcasting .....	.....	.....	.....	160	.....	160	151	.....	151
District of Columbia:									
Federal payment .....	.....	.....	.....	530	.....	530	533	.....	533
Proprietary receipts from the public .....	.....	.....	.....	.....	564	-564	.....	311	-311
Equal Employment Opportunity Commission	14	.....	14	149	.....	149	146	.....	146
Export-Import Bank of the United States	44	308	-262	2,357	3,804	-1,447	3,167	3,889	-723
Federal Communications Commission	6	.....	6	85	.....	85	85	.....	85
Federal Deposit Insurance Corporation	1,105	1,663	-558	8,308	8,148	160	3,804	5,698	-1,894
Federal Emergency Management Agency:									
Public enterprise funds	17	30	-13	425	255	170	228	317	-89
Salaries and expenses	9	.....	9	111	.....	111	124	.....	124
Emergency management and planning assistance	19	.....	19	260	.....	260	351	.....	351
Emergency food distribution and shelter program	13	.....	13	89	.....	89	69	.....	69
Other .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	4	4	(**)	41	41	(**)	81	81	(**)
Federal Savings and Loan Insurance Corp. fund	570	104	466	3,315	2,486	829	3,062	2,653	409
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal Trade Commission	4	.....	4	57	.....	57	60	.....	60
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority .....	.....	.....	.....	56	.....	56	71	.....	71
Appalachian Regional Commission	12	(**)	12	142	2	140	184	2	182
Other .....	(**)	.....	(**)	3	.....	3	3	.....	3
Interstate Commerce Commission	3	.....	3	43	.....	43	47	.....	47
Legal Services Corporation	25	.....	25	280	.....	280	275	.....	275
Merit Systems Protection Board	2	.....	2	22	.....	22	22	.....	22
National Archives and Record Administration	4	.....	4	91	.....	91	92	(**)	92
National Credit Union Administration:									
Central liquidity facility	36	17	19	221	317	-96	1,070	1,113	-43
Other	14	2	11	7	239	-232	49	833	-784

Table continued on next page.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (In millions)—Continued

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
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$13		\$13	\$143		\$143	\$133		\$133
National Endowment for the Humanities	16		16	123		123	135		135
Institute of Museum Services	4		4	24		24	19		19
National Labor Relations Board	9		9	123		123	124		124
National Science Foundation	148		148	1,397		1,397	1,174		1,174
National Transportation Safety Board	2		2	20		20	20		20
Nuclear Regulatory Commission	32		32	389		389	432		432
Panama Canal Commission	40	\$37	3	380	\$400	-20	379	\$380	-1
Postal Service: ¹									
Public Enterprise Funds	2,527	2,579	³ -52	28,716	30,028	-1,312	26,547	27,701	-1,155
Payment to the Postal Service Fund				716		716	1,210		1,210
Railroad Retirement Board:									
Federal windfall subsidy	30		30	344		344	367		367
Federal payment to the railroad retirement accounts	(**)		(**)	49		49	-2		-2
Milwaukee railroad restructuring, administration	1		1	2		2	(**)		(**)
Railroad retirement accounts:									
Social security equivalent benefit account	313		313	3,470		3,470	3,284		3,284
Benefits payments and claims	189		189	2,000		2,000	2,039		2,039
Advances to the railroad retirement account from the FOASI trust fund	-59		-59	-644		-644			
Advances to the railroad retirement account from the FDI trust fund	-4		-4	-49		-49	-1		-1
Disbursements for the payment of FOASI benefits	58		58	645		645	-2		-2
Disbursements for the payment of FDI benefits	4		4	47		47	(**)		(**)
Administrative expenses	7		7	47		47	45		45
Interest on refunds of taxes	(**)		(**)	1		1	7		7
Other									
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds				-2,653		-2,653	-2,353		-2,353
Interest on advances to railroad accounts							-5		-5
Repayment of advances to railroad retirement board									
Federal payments to the railroad social security equivalent benefit account				199		199	222		222
Federal payments to the rail industry pension fund				-25		-25			
Total—Railroad Retirement Board	539		539	3,433		3,433	3,602		3,602
Securities and Exchange Commission	7		7	97		97	96		96
Smithsonian Institution	17		17	206		206	210		210
Tennessee Valley Authority:									
FFB direct loans ¹	16		16	3,502	3,347	155	183	110	73
Other	705	398	307	5,329	4,403	927	5,163	4,266	897
United States Information Agency	53	(**)	53	702	(**)	701	620	(**)	620
United States Railway Association	(**)		(**)	2		2	29		4
United States Synthetic Fuels Corp ¹				23		23	35		35
Other independent agencies	22	3	20	397	66	331	374	22	352
Total—Independent agencies	6,086	5,142	944	62,774	54,122	8,652	54,402	47,416	6,985
Undistributed offsetting receipts:									
Other interest		(**)	(**)		1,072	-1,072		2	-2
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-2		-2	-2		-2
Department of Defense—Civil:									
Education Benefits fund	-18		-18	-215		-215	-44		-44
Military retirement fund	-1,223		-1,223	-16,168		-16,168	-15,418		-15,418
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET) ¹	-235		-235	-2,373		-2,373	-2,081		-2,081
Federal disability insurance trust fund (OFF-BUDGET) ¹	-22		-22	-227		-227	-201		-201
Federal hospital insurance trust fund	-142		-142	-1,462		-1,462	-1,321		-1,321
Department of State:									
Foreign Service retirement and disability fund	-3		-3	-38		-38	-35		-35
Office of Personnel Management:									
Civil Service retirement and disability fund	-421		-421	-4,575		-4,575	-4,588		-4,588
Subtotal	-2,064		-2,064	-25,061		-25,061	-23,689		-23,689

Table continued on next page.

Table 5. Outlays of the U.S. Government, August 1986 and Other Periods (in millions)—Continued

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
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-\$3		-\$3	-\$10		-\$10	-\$10		-\$10
Department of Defense—Civil:									
Education benefits fund	(**)		(**)	27		27	5		5
Military retirement fund	-59		-59	637		637	-994		-994
Soldiers' and Airmen's Home permanent fund				-13		-13	-13		-13
Corps of Engineers				-15		-15	-16		-16
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET) ¹	-13		-13	-3,672		-3,672	-3,394		-3,394
Federal disability insurance trust fund (OFF-BUDGET) ¹	-10		-10	-633		-633	-569		-569
Federal hospital insurance trust fund	-11		-11	-2,806		-2,806	-2,012		-2,012
Federal supplementary medical insurance trust fund ..	-12		-12	-1,214		-1,214	-1,145		-1,145
Department of Labor:									
Unemployment trust fund	-9		-9	-1,668		-1,668	-1,230		-1,230
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	-282		-282	-244		-244
Department of Transportation:									
Airport and airway trust fund	(**)		(**)	-829		-829	-744		-744
Highway trust fund	-8		-8	-1,315		-1,315	-1,286		-1,286
Environmental Protection Agency:									
Post-closure liability trust fund				-2		-2	-1		-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-223		-223	-14,930		-14,930	-12,984		-12,984
Veterans Administration:									
United States government life insurance fund	(**)		(**)	-19		-19	-21		-21
National service life insurance fund	-4		-4	-924		-924	-881		-881
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-93		-93	-393		-393	-164		-164
Other	-5		-5	-47		-47	-43		-43
Subtotal	-452		-452	-28,106		-28,106	-25,746		-25,746
Unrealized Discount on trust fund investments	6		6	18		18	-19		-19
Rents and royalties on the Outer Continental Shelf lands ..		\$15	-15		\$4,387	-4,387		\$4,714	-4,714
Total—Undistributed offsetting receipts	-2,510	15	-2,525	-53,149	5,459	-58,608	-49,455	4,716	-54,170
Total outlays	95,947	11,513	84,434	1,050,271	142,233	908,038	1,024,467	153,055	4871,412
Total on-budget	79,625	11,513	68,112	882,910	142,233	740,677	859,296	153,055	706,241
Total off-budget	16,322	(**)	16,322	167,362	(**)	167,361	165,171	(**)	165,171
Total surplus (+) or deficit(-)			-27,911			-216,961			-211,167
Total on-budget			-26,708			-231,793			-215,033
Total off-budget			-1,203			+14,832			+3,866

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$30,818	\$31,670
Receipts from off-budget Federal entities	516	791
Intrabudgetary transactions	115,753	111,117
Total receipts offset against outlays	147,087	143,579

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

²Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

³The Postal Service figure represents reporting for the full calendar month of July and is partially estimated. This estimate includes \$735 million for postal money orders issued between August 2 and 31, 1986 derived from the Postal Service consolidated reporting system.

⁴Includes an adjustment to prior reporting.

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

Source: Financial Management Service, Department of the Treasury

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, August 1986 and Other Periods (In millions)

Assets and Liabilities Directly Related to Budget and 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	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$6,263	\$257,632	\$245,746	\$1,823,103	\$2,074,472	\$2,080,736
Federal Financing Bank	13,670	13,670	.....	(**)	(**)	13,670
Total public debt securities	19,933	271,302	245,746	1,823,103	2,074,472	2,094,406
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	-5	-147	-107	4,366	4,224	4,219
Total federal securities	19,929	271,155	245,640	1,827,470	2,078,696	2,098,625
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	-349	57,599	54,346	317,612	375,560	375,211
Total borrowing from the public	20,278	213,556	191,294	1,509,857	1,703,136	1,723,414
Accrued interest payable to the public	-5,103	-162	-2,956	26,709	31,650	26,547
Allocations of special drawing rights	16	723	178	5,191	5,898	5,913
Deposit funds	286	-3,533	2,095	14,385	10,566	10,852
Miscellaneous liability accounts (includes checks outstanding etc.)	5,025	906	1,673	11,639	7,520	12,545
Total liability accounts	20,502	211,491	192,283	1,567,780	1,758,770	1,779,271
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	-2,877	-3,067	-4,857	4,174	3,983	1,106
Tax and loan note accounts	-7,505	-3,564	-13,728	12,886	16,827	9,322
Balance	-10,382	-6,632	-18,585	17,060	20,810	10,428
Special drawing rights:						
Total holdings	126	1,364	1,111	6,847	8,085	8,211
SDR certificates issued to Federal Reserve Banks	-200	-400	.....	-4,618	-4,818	-5,018
Balance	-74	964	1,111	2,229	3,267	3,193
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	57	2,643	687	-717	1,869	1,926
Letter of credit issued to IMF	183	-2,432	71	-7,946	-10,561	-10,378
Dollar deposits with the IMF	12	-5	2	-51	-68	-56
Receivable/payable (-) for interim maintenance of value adjustments	-28	271	-745	-543	-244	-272
Balance	224	477	15	10,442	10,695	10,918
Loans to International Monetary Fund	10	-153	-139	1,236	1,073	1,083
Other cash and monetary assets	-76	2,075	677	8,872	11,023	10,947
Total cash and monetary assets	-10,298	-3,269	-16,922	39,839	46,868	36,569
Miscellaneous asset accounts	2,926	-1,831	-1,474	15,365	10,608	13,534
Total asset accounts	-7,372	-5,101	-18,395	55,204	57,475	50,103
Excess of liabilities (+) or assets (-)	+27,874	+216,592	+210,678	+1,512,576	+1,701,294	+1,729,168
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	37	369	488	.....	332	369
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (-)]	+27,911	+216,961	+211,167	+1,512,576	+1,701,626	+1,729,537

¹Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected as received and withdrawals are reflected as processed.

... No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, August 1986 and Other Periods (In millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,701,294	\$1,512,576	\$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	<u>1,701,294</u>	<u>1,512,576</u>	<u>1,301,228</u>
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	27,911	216,961	211,167
Changes in composition of unified budget			
Total surplus (-) or deficit (Table 2)¹	<u>27,911</u>	<u>216,961</u>	<u>211,167</u>
Total—on-budget (Table 2)	<u>26,708</u>	<u>231,793</u>	<u>215,033</u>
Total—off-budget (Table 2)	<u>1,203</u>	<u>-14,832</u>	<u>-3,866</u>
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-34	-363	-488
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment	-3	-6	
Total—transactions not applied to current year's surplus or deficit	<u>-37</u>	<u>-369</u>	<u>-488</u>
Excess of liabilities close of period	<u>1,729,168</u>	<u>1,729,168</u>	<u>1,511,906</u>

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, August 1986 and Other Periods (In millions)

Classification	Net Transactions (-) denotes net reduction of liability 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	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	(**)	-\$3	-\$19	\$9	\$6	\$6
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-\$4	-41	-65	82	45	40
Department of Housing and Urban Development:						
Federal Housing Administration	(**)	-2	-23	117	115	115
Department of the Interior:						
Bureau of Land Management	(**)	-2	1	17	15	15
Department of Transportation:						
Coast Guard:						
Family housing mortgages			(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	(**)	2		1	4	3
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority		-100		1,725	1,625	1,625
Total agency securities	-5	-147	-107	4,366	4,224	4,219

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, August 1986 and Other Periods (In 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	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$737	-\$2,246	\$4,040	\$23,811	\$20,828	\$21,565
Commerce, Fishing Vessels, NOAA			3			
Export-Import Bank of the United States						
Federal Emergency Management Agency:						
National Insurance Development Fund		6	14	69	75	75
Federal Financing Bank	606	-12,243	7,408	153,075	140,226	140,832
Federal Housing Administration:						
General insurance	16	-134	-180	1,530	1,380	1,396
Special risk insurance		3	-60	1,909	1,912	1,912
General Services Administration:						
Pennsylvania Avenue Development Corporation			3	58	58	58
Rural Communication Development Fund		2	5	23	25	25
Rural Electrification Administration		26	102	7,865	7,891	7,891
Rural Telephone Bank			8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	400	235	65	3,786	3,621	4,021
Agricultural credit insurance fund	90	1,790	1,734	6,220	7,920	8,010
Rural development insurance fund	125	85	160	1,726	1,686	1,811
Federal Crop Insurance Corp			113	113	113	113
Secretary of Education:						
College housing loans				2,625	2,625	2,625
Secretary of Energy:						
Alternative fuel production, DOE		-1,170		1,170		
Bonneville Power Administration		300		1,340	1,640	1,640
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped		550	425	4,801	5,351	5,351
Low-Rent Public housing	75	-14,362	13,681	14,727	290	365
Urban renewal fund			-8			
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account		793	-944	1,335	2,128	2,128
Railroad retirement social security equivalent fund	171	97	1,549	1,717	1,643	1,814
Secretary of Transportation:						
Aircraft purchase loan guarantee program			13	13	13	13
Federal ship revolving fund		1,215	85	130	1,345	1,345
Rail Passenger Service Act						
Railroad revitalization and improvement		12			12	12
Rail service assistance						
Regional rail reorganization			-64			
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of public debt securities	2,220	-25,041	28,152	230,954	203,693	205,913
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States		-461	41	15,410	14,947	14,947
National Credit Union Administration	19	-97	-46	222	107	126
Postal Service		-86	-367	1,690	1,604	1,604
Tennessee Valley Authority	369	745	1,020	14,561	14,937	15,306
U.S. Railway Association			23	74	74	74
Total borrowing from the Federal Financing Bank	388	101	671	31,957	31,669	32,057

Note: Includes only amounts loaned to Federal Agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. 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.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, August 1986 and Other Periods (in 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	
Federal funds:						
Department of Agriculture	-\$1	-\$3	\$5	\$7	\$5	\$4
Department of Commerce	16	119	96	108	211	227
Department of Energy	-24	67	1,382	1,366	1,458	1,434
Department of Health and Human Services		(**)	4	9	9	9
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	293	1,667	731	3,783	5,157	5,450
Agency securities	(**)	-1	-4	135	134	134
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities			-11			
Special assistance function fund:						
Public debt securities						
Agency securities			-11			
Management and liquidating functions fund:						
Public debt securities	-420	-343	669	766	843	423
Agency securities	(**)	-11	84	85	74	74
Guarantees of mortgage-backed securities:						
Public debt securities	34	266	281	1,015	1,247	1,281
Agency securities		6	-64	3	9	9
Participation sales fund:						
Public debt securities	-19	101	273	2,088	2,209	2,190
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities			(**)			
Other			(**)			
Department of the Interior	19	-3,423	811	7,422	3,979	3,999
Department of Labor	-1	116	27	303	420	419
Department of Transportation	2	17	-124	129	143	146
Department of the Treasury	-38	-1,670	-1,110	2,080	449	411
Veterans Administration:						
Veterans reopened insurance fund	-2	-24	8	635	613	611
Independent agencies:						
Export-Import Bank of the United States	262	1,016	747	73	827	1,088
Federal Emergency Management Agency:						
National insurance development fund		-150	134	150		
Federal Savings and Loan Insurance Corporation:						
Public debt securities	-610	-1,083	-414	5,758	5,285	4,675
Agency securities				67	67	67
Postal Service	125	1,388	411	2,362	3,624	3,750
National Credit Union Administration	-11	233	784	1,131	1,376	1,365
Tennessee Valley Authority:						
Agency securities						
Other	23	73	134	1,134	1,184	1,207
Total public debt securities	-350	-1,632	4,850	30,319	29,038	28,688
Total agency securities	(**)	-6	-7	302	296	296
Total Federal funds	-350	-1,638	4,842	30,622	29,334	28,984
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	2	2	2
Library of Congress		1	(**)	1	3	3
The Judiciary:						
Judicial survivors annuity fund	3	11	10	102	109	112
Funds Appropriated to the President		(**)	(**)	1	1	1
Department of Agriculture	-21	(**)	-45	4	26	4
Department of Commerce	(**)	(**)	(**)	(**)	(**)	(**)
Department of Defense—Military	-1	-1	1	10	10	9
Department of Defense—Civil	-216	9,887	11,574	11,635	21,737	21,521
Other	28	215	98	250	437	465
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	-283	4,559	4,210	30,968	35,810	35,527
Agency securities						
Federal disability insurance trust fund	-305	2,815	1,367	5,704	8,824	8,519
Federal hospital insurance trust fund:						
Public debt securities	-61	16,747	3,848	20,721	37,529	37,468
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	-445	-792	1,874	10,736	10,390	9,944
Other	(**)	9	6	31	40	40

Table continued on next page.

**Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, August 1986 and Other Periods
(In millions)—Continued**

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	
Trust funds:—Continued						
Department of the Interior	- \$2	- \$105	- \$39	\$195	\$92	\$90
Department of Labor:						
Unemployment trust fund	1,952	5,426	5,978	17,009	20,482	22,434
Other	5	14	- 8	24	33	38
Department of State:						
Foreign service retirement and disability fund	- 17	297	269	2,462	2,776	2,759
Other		(**)	(**)	(**)		
Department of Transportation:						
Airport and airway trust fund	28	1,115	1,101	7,410	8,497	8,525
Highway trust fund	- 182	843	2,128	11,942	12,968	12,785
Other	(**)	4	(**)	(**)	4	4
Department of the Treasury	35	154	173	265	385	420
Environmental Protection Agency	- 45	- 363	- 4	701	383	338
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	- 1,132	15,274	12,646	127,278	143,684	142,552
Agency securities				175	175	175
Employees health benefits fund	- 164	290	250	1,174	1,629	1,465
Employees life insurance fund	180	768	685	6,640	7,226	7,406
Retired employees health benefits fund		(**)	4	4	5	5
Veterans Administration:						
Government life insurance fund	- 3	- 21	- 22	269	251	248
National service life insurance:						
Public debt securities	- 43	382	374	9,296	9,722	9,678
Agency securities				135	135	135
Veterans special life insurance fund	- 1	73	67	942	1,016	1,015
General Post Fund National Homes		2	10	17	19	19
Independent agencies:						
Federal Deposit Insurance Corporation	582	- 144	1,823	16,130	15,403	15,985
Harry S. Truman Memorial Scholarship Trust Fund	- 1	(**)	3	47	48	47
Japan-United States Friendship Commission	- 1	- 2	(**)	18	18	17
Railroad Retirement Board	110	1,775	1,130	4,232	5,897	6,007
Other	(**)	1	- 6	6	7	7
Total public debt securities	2	59,237	49,504	286,226	345,461	345,463
Total agency securities				765	765	765
Total trust funds	2	59,237	49,504	286,991	346,226	346,228
Grand total¹	- 349	57,599	54,346	317,612	375,560	375,211

¹ In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

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

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (In millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts¹														
Individual income taxes	\$30,595	\$23,405	\$30,199	\$41,130	\$25,376	\$12,572	\$45,120	\$9,820	\$36,412	\$31,438	\$25,764		\$311,834	\$299,910
Corporation income taxes	1,181	1,390	12,287	2,825	620	8,113	8,716	1,448	10,667	3,374	1,075		51,695	50,381
Social insurance taxes and contributions:														
Employment taxes and contributions	17,843	17,472	19,006	24,383	19,201	22,229	28,391	20,844	23,672	19,675	19,529		232,243	213,327
Unemployment insurance	1,340	2,241	221	1,211	2,467	190	2,999	7,461	346	1,464	3,842		23,784	25,483
Other retirement contributions	382	432	429	408	372	368	366	440	382	425	367		4,368	4,382
Excise taxes	2,966	3,234	3,028	3,167	2,265	2,531	2,512	2,669	2,800	2,755	2,340		30,266	32,635
Estate and gift taxes	574	564	514	587	487	533	680	686	514	612	608		6,358	5,925
Customs duties	1,106	1,028	1,008	1,097	948	1,036	1,087	1,040	1,161	1,305	1,272		12,087	11,143
Miscellaneous receipts	1,894	1,396	1,500	1,901	1,635	1,989	1,568	1,838	1,071	1,926	1,725		18,442	17,059
Total—budget receipts this year ..	57,881	51,163	68,193	76,710	53,370	49,557	91,438	46,246	77,024	62,974	56,523		691,078	.....
(On-budget)	43,796	37,611	52,884	57,465	38,417	32,203	69,130	30,004	58,400	47,571	41,404		508,884	.....
(Off-budget)	14,085	13,552	15,309	19,245	14,953	17,355	22,308	16,242	18,624	15,402	15,119		182,194	.....
Total—budget receipts prior year	52,251	51,494	62,404	70,454	54,049	49,613	94,599	39,802	72,151	57,650	55,781		.....	660,245
(On-budget)	38,948	38,190	48,554	54,000	38,071	34,362	75,595	24,188	56,365	41,717	41,217		.....	491,208
(Off-budget)	13,303	13,303	13,850	16,454	15,978	15,250	19,004	15,613	15,786	15,933	14,564		.....	169,038
Outlays¹														
Legislative Branch	140	129	171	125	133	143	118	131	224	141	107		1,561	1,487
The Judiciary	98	74	102	76	108	74	129	75	71	70	106		982	900
Executive Office of the President ...	11	8	10	11	9	8	7	9	10	10	7		100	104
Funds Appropriated to the President:														
International security assistance ..	1,547	370	1,074	469	394	588	1,103	957	647	622	777		8,548	7,797
International development assistance	297	230	131	249	181	129	558	46	260	451	60		2,591	2,908
Other	14	-19	48	-118	-672	457	-1,009	469	-242	-237	-54		-1,362	-47
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695	1,309	528	2,016	1,991	599	1,177	709		23,980	18,518
Other	2,492	1,859	463	2,002	2,237	3,586	3,747	3,454	3,151	3,360	2,581		28,928	33,076
Department of Commerce	163	223	202	112	119	164	269	151	179	206	139		1,926	1,972
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,995	5,317	5,494	6,180	5,643	6,023	5,842	6,150	5,870		63,734	59,838
Department of the Navy	7,260	7,277	7,697	6,486	6,886	7,299	7,404	7,454	7,226	7,767	7,416		80,173	75,813
Department of the Air Force	7,294	7,451	7,911	6,232	6,895	8,408	7,416	8,151	7,464	7,301	7,699		82,220	74,162
Defense agencies	1,046	1,263	1,581	2,214	1,384	1,483	1,771	1,477	1,310	1,817	874		16,222	14,229
Total Military	21,243	21,569	23,184	20,249	20,659	23,370	22,234	23,105	21,842	23,034	21,858		242,349	224,042
Civil	1,716	1,733	1,744	1,733	1,648	1,665	1,685	1,675	1,701	1,699	1,708		18,709	17,081
Department of Education	1,501	1,901	1,204	1,699	1,676	1,448	1,435	1,337	1,265	1,109	1,549		16,123	15,438
Department of Energy	1,024	951	1,068	933	801	967	865	905	976	971	889		10,349	9,942
Department of Health and Human Services:														
Human Development Services	482	439	423	492	624	539	574	496	368	562	494		5,492	5,566
Health Care Financing Administration:														
Grants to States for Medicaid ..	2,189	1,938	1,843	2,197	1,878	1,999	2,244	2,096	2,162	2,151	2,209		22,907	20,829
Federal hospital ins. trust fund ..	4,340	3,892	4,065	4,289	3,899	4,083	4,206	4,109	3,924	4,458	4,215		45,479	44,865
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196	1,849	1,942	2,103	2,178	2,117	2,432	2,464		23,791	20,594
Other	1,528	1,518	940	1,530	1,518	2,059	1,706	1,495	1,527	1,559	1,506		16,885	17,897
Social Security Administration:														
Assistance payments program ..	881	749	647	787	880	670	866	783	671	869	861		8,664	7,989
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842	14,719	14,798	14,734	14,736	17,672	15,326	14,886		164,673	157,410
Federal disability ins. trust fund	1,625	1,597	1,622	1,675	1,673	1,689	1,694	1,702	1,798	1,733	1,725		18,534	17,757
Other	1,875	1,999	4,451	2,505	1,553	694	3,095	2,033	573	2,261	1,987		23,027	16,949
Other	-2,113	-1,383	-3,938	-2,428	-1,312	-1,837	-3,264	-1,186	-1,382	-2,366	-1,198		-22,407	-19,407

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (In millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	\$1,418	\$1,487	\$1,301	\$1,474	\$1,074	\$1,162	\$1,548	\$319	\$1,174	\$1,328	\$1,019		\$13,306	\$27,636
Department of the Interior	275	498	376	494	313	307	320	383	384	479	354		4,183	4,243
Department of Justice	313	267	283	406	318	298	314	294	315	382	279		3,469	3,312
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913	1,779	2,319	1,748	1,545	1,815	1,502	1,490		18,343	18,398
Other	-76	486	305	502	397	-74	525	473	260	631	728		4,158	3,754
Department of State	383	320	210	197	197	165	292	186	196	271	207		2,625	2,487
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837	782	833	861	938	1,385	1,163	1,450		12,192	11,198
Other	1,072	1,204	1,161	1,134	916	1,083	1,350	1,209	1,034	1,305	789		12,257	11,374
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397	13,976	13,589	13,488	14,776	26,541	13,445	14,200		174,272	165,738
General revenue sharing	1,126	.....	.....	1,040	85	.....	1,129	(**)	(**)	1,003	.....		4,384	4,583
Other	-1,094	-974	-914	-516	-439	-1,284	-1,362	-1,125	-2,024	-1,808	-675		-12,218	-15,882
Environmental Protection Agency	504	401	462	376	365	391	374	315	434	449	409		4,480	4,189
General Services Administration	-159	41	358	-299	119	197	-319	200	117	-338	185		99	-274
National Aeronautics and Space Administration	889	603	749	572	687	380	632	614	456	513	582		6,675	6,658
Office of Personnel Management	2,071	1,855	2,055	2,103	1,957	1,515	2,046	1,809	2,194	2,108	2,035		21,749	21,637
Small Business Administration	221	-11	-23	-28	8	-18	2	212	57	46	11		477	485
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172	1,277	65	1,214	2,363	57	1,198	2,357		14,363	14,172
National service life	49	37	51	69	33	59	54	53	49	55	44		554	507
Government service life	4	3	4	3	4	4	3	4	4	4	3		42	43
Other	899	949	1,174	825	1,007	943	1,060	1,029	802	1,104	964		10,756	10,672
Independent agencies:														
Postal Service	80	-506	-302	303	-138	-422	161	-129	186	220	-52		-597	55
Tennessee Valley Authority	95	169	62	24	17	.....	108	79	188	17	323		1,081	970
Other independent agencies	2,193	714	1,050	568	257	1,077	493	989	-1,138	1,288	673		8,167	5,961
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,172	-2,172	-2,388	-2,239	-2,287	-2,237	-2,302	-2,375	-2,316	-2,507	-2,064		-25,061	-23,689
Interest received by trust funds	1,449	-1,108	-12,051	-128	-342	-187	-207	-1,194	-13,803	-82	-452		-28,106	-25,746
Rents and royalties on Outer Continental Shelf lands	-293	26	-493	-318	-296	-227	-2,085	-62	-449	-176	-15		-4,387	-4,714
Other	(**)	-2	-1	-3	1	(**)	-1,054	-7	2	4	6		-1,053	-21
Totals this year:														
Total outlays	84,968	84,548	82,849	83,201	77,950	79,700	81,510	85,642	78,034	85,203	84,434		908,038	.....
(On-budget)	70,352	69,391	71,579	68,146	61,963	63,660	67,276	69,611	60,982	69,604	68,112		740,677	.....
(Off-budget)	14,616	15,157	11,270	15,055	15,987	16,040	14,234	16,031	17,052	15,599	16,322		167,361	.....
Total—surplus (+) or deficit (-)¹	-27,087	-33,386	-14,656	-6,492	-24,580	-30,142	+9,928	-39,396	-1,011	-22,229	-27,911		-216,961	.....
(On-budget)	-26,556	-31,781	-18,695	-10,682	-23,546	-31,457	+1,854	-39,607	-2,583	-22,033	-26,708		-231,793	.....
(Off-budget)	-531	-1,605	+4,039	+4,190	-1,034	+1,315	+8,074	+211	+1,572	-196	-1,203		+14,832	.....
Totals—outlays prior year	80,260	80,390	76,971	78,446	75,101	79,115	83,214	81,795	73,559	79,183	83,378		.....	871,412
(On-budget)	66,198	66,196	62,886	63,367	59,856	63,713	68,916	66,579	57,080	63,555	67,895		.....	706,241
(Off-budget)	14,062	14,194	14,085	15,079	15,245	15,402	14,298	15,216	16,479	15,628	15,483		.....	165,171
Total—surplus (+) or deficit (-) prior year	-28,009	-28,896	-14,568	-7,993	-21,053	-29,502	+11,385	-41,993	-1,408	-21,533	-27,597		.....	-211,167
(On-budget)	-27,250	-28,006	-14,332	-9,367	-21,785	-29,352	+6,679	-42,391	-715	-21,838	-26,678		.....	-215,033
(Off-budget)	-759	-891	-235	+1,375	+733	-152	+4,706	+398	-693	+305	-920		.....	+3,866

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

.....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of August 31, 1986

Classification	Current 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	
Trust receipts, outlays, and investments held:¹									
Airport	\$248	\$147	\$101	\$3,354	\$2,120	1,234	\$7,410	\$8,497	\$8,525
Black lung disability	55	52	3	548	560	-12	-	-	-
FDIC	-	-558	558	-	160	-160	16,130	15,403	15,985
Federal disability insurance	1,420	1,725	-305	18,613	18,466	147	5,704	8,824	8,519
Federal employees life and health	-	-16	16	-	-1,052	1,052	7,819	8,860	8,875
Federal employees retirement	1,446	2,462	-1,016	24,277	22,018	2,259	130,016	146,744	145,599
Federal hospital insurance	4,249	4,211	37	51,321	45,060	6,261	21,176	37,984	37,923
Federal old-age and survivors insurance	13,988	14,886	-898	179,425	162,087	17,338	30,968	35,810	35,527
Federal supplementary medical insurance	1,497	1,987	-490	17,810	18,572	-762	10,736	10,390	9,944
Revenue sharing	-	-	-	4,185	4,384	-199	-	-	-
Highways	1,236	1,450	-214	12,967	12,208	759	11,942	12,968	12,785
Military advances	-	-73	73	-	-279	279	-	-	-
Railroad retirement	409	508	-100	3,490	5,517	-2,027	4,232	5,897	6,007
Military retirement	1,282	1,478	-196	26,031	16,129	9,902	11,635	21,737	21,521
Unemployment	3,853	1,480	2,373	25,702	18,233	7,469	17,009	20,482	22,434
Veterans life insurance	4	48	-45	945	522	422	10,642	11,124	11,077
All other trust	96	168	-72	777	1,277	-500	1,573	1,507	1,505
Total trust fund receipts and outlays ...	29,781	29,956	-175	369,446	325,984	43,462	286,991	346,226	346,228
Interfund receipts offset against Federal fund outlays	-4,444	-4,444	.....	-93,881	-93,881	.....		
Trust fund receipts and outlays on the basis of tables 4 & 5 and investments held from Table 6-D	25,337	25,512	-175	275,566	232,105	43,462			
Total Federal fund receipts and outlays	31,206	58,941	-27,736	416,715	677,138	-260,423			
Interfund receipts offset against Federal fund outlays	-20	-20	.....	-1,203	-1,203	.....		
Federal fund receipts & outlays on the basis of table 4 & 5	31,186	58,921	-27,736	415,512	675,935	-260,423			
Net budget receipts & outlays²	56,523	84,434	-27,911	691,078	908,038	-216,961			

¹Trust fund interfund receipts are now included in the individual trust fund receipt lines, not as offsets to individual trust fund outlay lines as presented previously.
²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

.....No transactions.
(**)Less than \$500,000.
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 receipt side of such transactions is offset against budget receipts. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are \$4,185 million in Federal funds, transferred to trust funds for general revenue sharing.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, August 1986 and Other Periods (In millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS¹			
Individual income taxes	\$25,764	\$311,834	\$299,910
Corporation income taxes	1,075	51,695	50,381
Social insurance taxes and contributions:			
Employment taxes and contributions	19,529	232,243	213,327
Unemployment insurance	3,842	23,784	25,483
Other retirement contributions	367	4,368	4,382
Excise taxes	2,340	30,266	32,635
Estate and gift taxes	608	6,358	5,925
Customs	1,272	12,087	11,143
Miscellaneous	1,725	18,442	17,059
Total	56,523	691,078	660,245
OUTLAYS¹			
National defense	22,488	249,405	230,977
International affairs	999	11,868	14,409
General science, space, and technology	694	8,142	7,890
Energy	671	4,564	5,317
Natural resources and environment	1,142	12,281	11,999
Agriculture	844	28,368	24,240
Commerce and housing credit	175	2,374	2,159
Transportation	2,310	25,089	23,362
Community and regional development	582	6,994	7,482
Education, training, employment and social services	2,630	27,155	26,216
Health	3,241	32,939	30,875
Medicare	6,198	64,015	60,356
Income security	10,740	112,112	120,387
Social security	16,611	182,148	172,920
Veterans benefits and services	3,373	25,785	25,434
Administration of justice	516	6,042	5,781
General government	598	6,271	4,567
General purpose fiscal assistance	49	5,291	6,063
Interest	12,652	128,645	119,381
Undistributed offsetting receipts	-2,079	-29,448	-28,403
Total	84,434	908,038	871,412

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

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 fund 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 by Government disbursing officers, and cash payments made. Certain in-

tragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

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, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). 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 from GPO, Washington, D.C. 20402, on a subscription basis only). *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). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

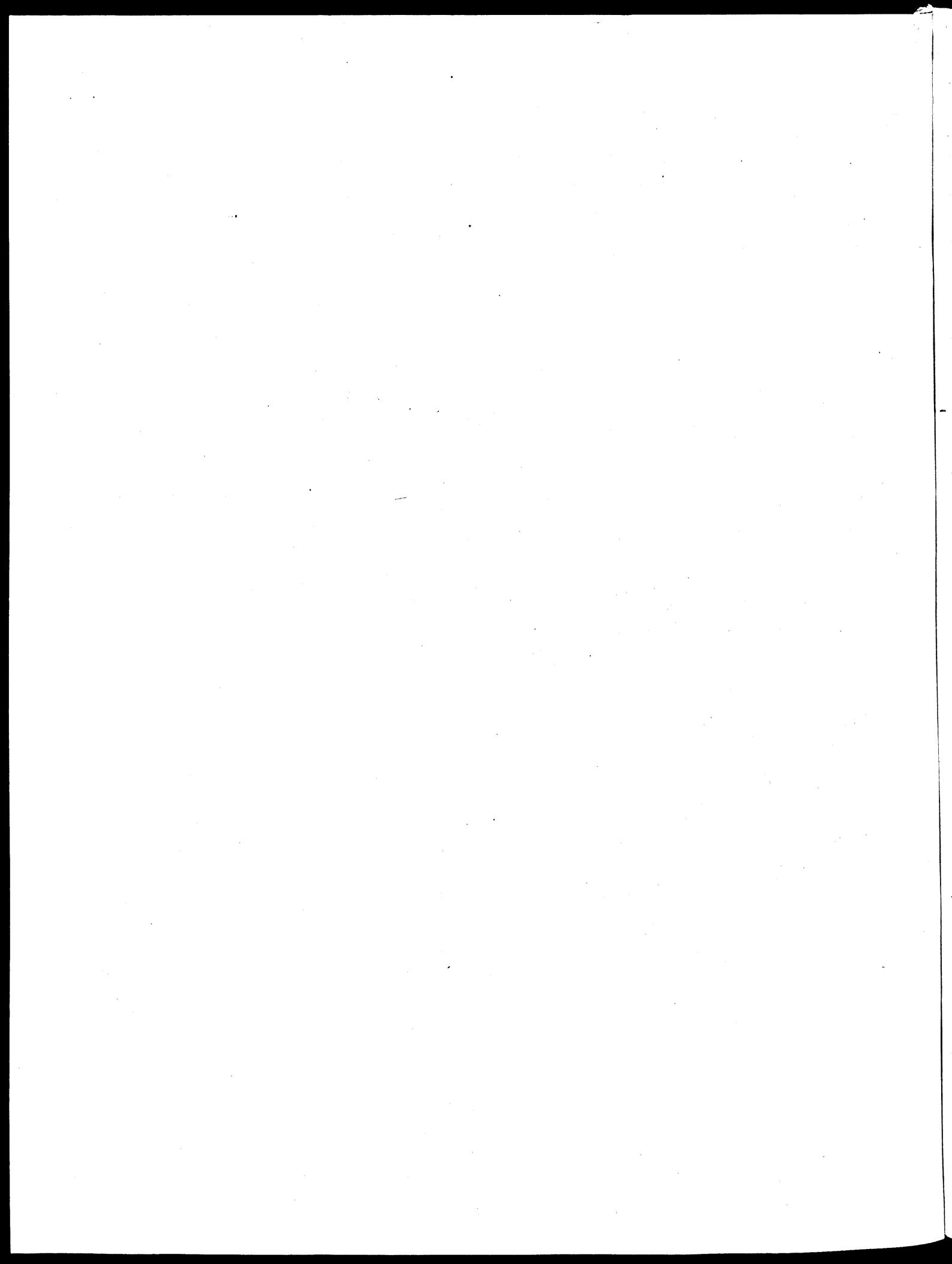
- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

- The Budget of the United States Government, FY 19__*
- Appendix, The Budget of the United States Government, FY 19__*
- The United States Budget in Brief, FY 19__*
- Special Analyses*
- Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

**The scheduled release date for the September 1986
Statement will be 2:00 p.m. EDT, October 22, 1986.**

**For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 783-3238. The subscription price:
\$27 per year (domestic), \$33.75 per year (foreign).
No single copies are sold.**





11-3-86

For Fiscal Year 1986,
Through September 30, 1986,
and Other Periods

Final¹ Monthly Treasury Statement of Receipts and Outlays of the United States Government

FORM 5310

7 64 86

U.S. TREASURY

Department of the Treasury
Financial Management Service

Summary - page 2	Receipts - page 6	Outlays - page 7	Deficit Financing - page 20	
Receipts/ Outlays by Month - page 26	Federal Trust Funds/ Securities - page 28	Receipts by Source/ Outlays by Function - page 29	Explanatory Notes - page 30	

¹This publication contains the final budget results for fiscal year 1986.

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th 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; outlays are accounted for on the basis of checks issued and cash payments made; 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 *U.S. Government Annual Report* 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 1985 and 1986, by Month (in millions)

Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1985			
October	\$52,251	180,260	\$28,009
November	51,494	180,390	28,896
December	62,404	176,971	14,568
January	70,454	178,446	7,992
February	154,049	175,101	121,053
March	149,613	179,115	129,502
April	194,599	183,214	1 - 11,386
May	139,794	181,791	141,997
June	72,151	173,559	11,408
July	157,650	179,183	121,533
August	155,781	183,378	127,597
September	173,811	174,575	764
Year-to-Date²	1734,057	1945,987	211,931
FY 1986			
October	57,881	84,968	27,087
November	51,163	84,548	33,386
December	68,193	82,849	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
April	91,438	81,510	- 9,928
May	46,246	85,642	39,396
June	77,024	78,034	1,011
July	62,974	85,203	22,229
August	56,523	84,434	27,911
September	78,013	81,750	3,737
Year-to-Date²	769,091	989,789	220,698

¹Includes an adjustment to prior reporting.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

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

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987) ¹
Total on-budget and off-budget results:²					
Total receipts	\$78,013	\$769,091	\$765,207	\$734,057	\$831,176
On-budget receipts	59,978	568,862	564,292	547,886	615,212
Off-budget receipts	18,035	200,228	200,915	186,170	215,964
Total outlays	81,750	989,789	995,440	945,987	975,090
On-budget outlays	65,614	806,291	811,285	769,180	781,447
Off-budget outlays	16,136	183,498	184,155	176,807	193,642
Total surplus (+) or deficit (-)	-3,737	-220,698	-230,233	-211,931	-143,914
On-budget surplus (+) or deficit (-)	-5,636	-237,428	-246,993	-221,294	-166,236
Off-budget surplus (+) or deficit (-)	+1,898	+16,731	+16,760	+9,363	+22,322
Total on-budget and off-budget financing	3,737	220,698	230,233	211,931	143,914
Means of financing:					
By Borrowing from the public	+22,188	+235,745	+234,744	+197,269	143,504
By Reduction of cash and monetary assets, increase (-)	-21,313	-18,044	-2,940	+10,673	.....
By Other means	+2,862	+2,997	-1,571	+3,989	410

¹Based on the Mid-Session Review of the FY 1987 Budget of the U.S. Government released by the Office of Management and Budget on August 6, 1986.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

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

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

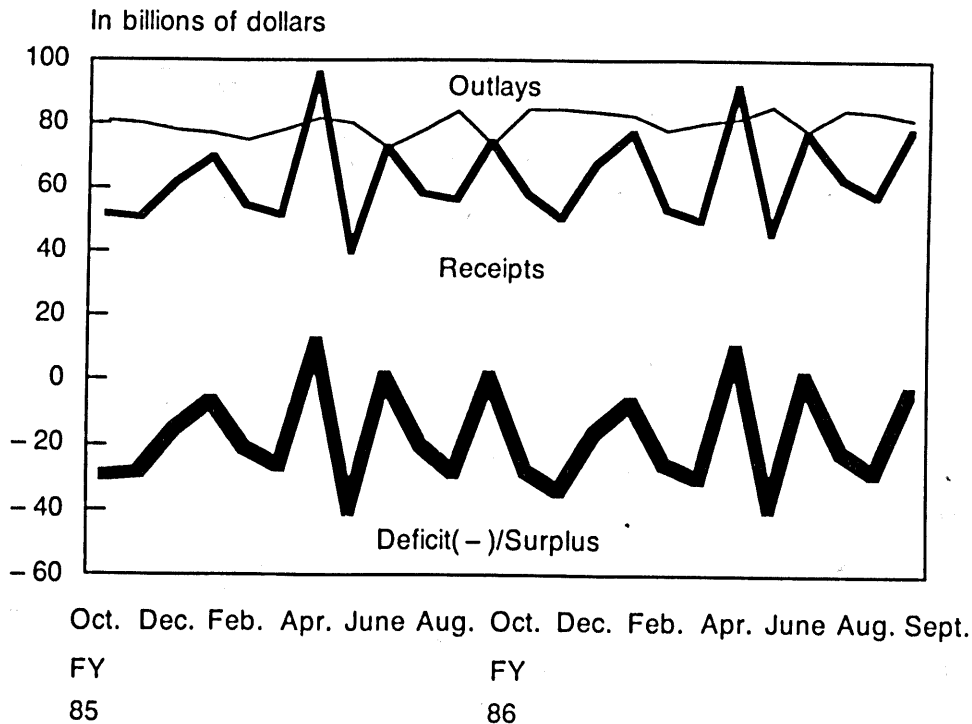


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

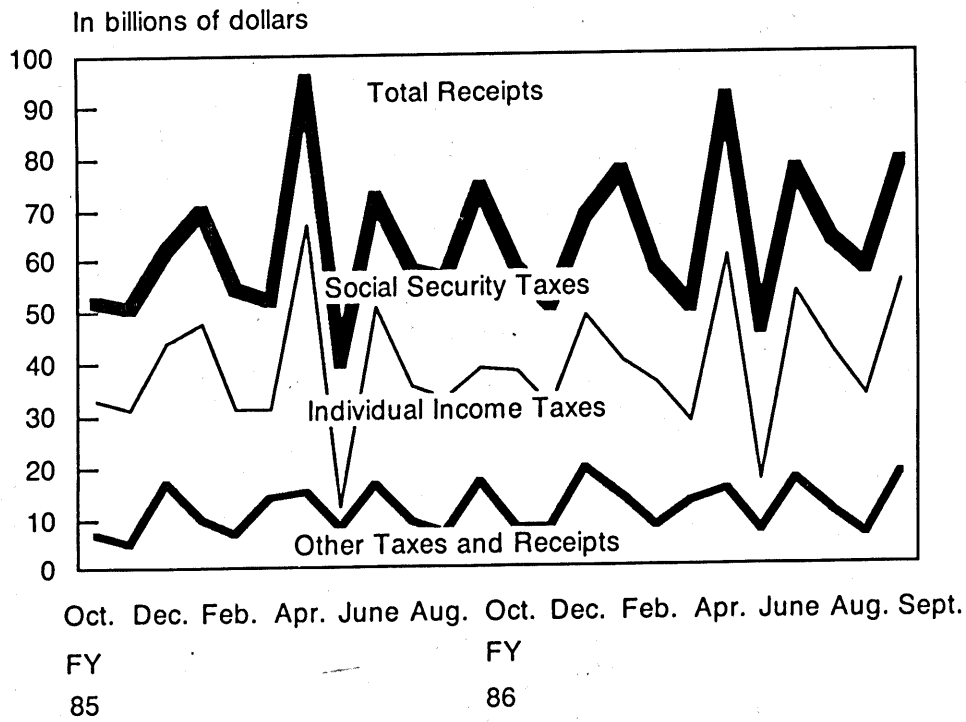


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

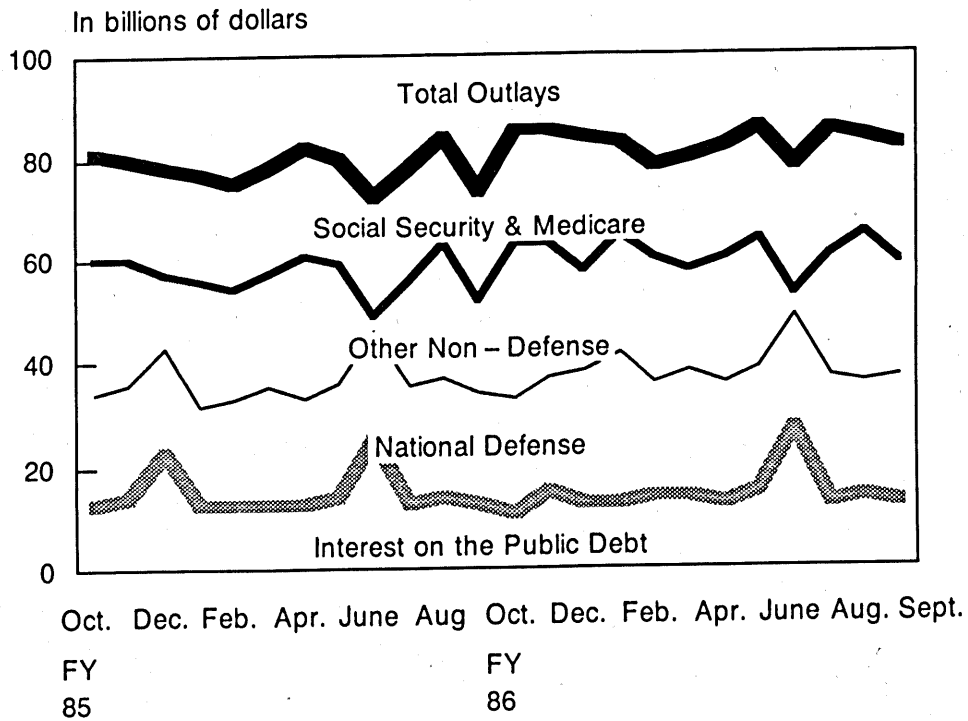


Table 3. Summary of Receipts and Outlays of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Receipts²				
Individual income taxes	\$37,125	\$348,959	\$334,560	\$349,101
Corporation income taxes	11,448	63,143	61,331	61,555
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	18,035	200,228	186,170	200,915
Employment taxes and contributions (on-budget)	4,784	54,834	48,475	55,028
Unemployment Insurance	314	24,098	25,758	23,560
Other retirement contributions	374	4,742	4,759	4,743
Excise taxes	2,653	32,919	35,992	32,351
Estate and gift taxes	599	6,958	6,422	6,703
Customs duties	1,236	13,323	12,079	12,374
Miscellaneous receipts	1,445	19,887	18,510	18,877
Total Receipts	78,013	769,091	734,057	765,207
(On-budget)	59,978	568,862	547,886	564,292
(Off-budget)	18,035	200,228	186,170	200,915
Outlays²				
Legislative Branch	103	1,665	1,610	1,886
The Judiciary	87	1,069	966	1,062
Executive Office of the President	7	107	111	111
Funds Appropriated to the President	1,600	11,377	12,050	12,916
Department of Agriculture	5,758	58,666	55,523	60,906
Department of Commerce	158	2,084	2,140	2,042
Department of Defense—Military	23,288	265,636	245,371	263,456
Department of Defense—Civil	1,771	20,480	18,842	20,587
Department of Education	1,550	17,673	16,682	17,472
Department of Energy	675	11,025	10,586	11,258
Department of Health and Human Services, except Social Security	10,472	143,251	132,103	142,694
Department of Health and Human Services, Social Security	16,418	190,684	183,434	191,287
Department of Housing and Urban Development	833	14,139	28,720	14,887
Department of the Interior	608	4,791	4,826	5,098
Department of Justice	299	3,768	3,586	3,826
Department of Labor	1,641	24,141	23,893	23,550
Department of State	239	2,864	2,645	2,827
Department of Transportation	2,916	27,365	25,022	27,968
Department of the Treasury:				
General revenue sharing	730	5,114	4,584	4,381
Interest on the public debt	12,845	187,117	178,945	192,800
Other	-3,853	-16,072	-18,542	-15,457
Environmental Protection Agency	388	4,869	4,511	4,823
General Services Administration	187	286	-219	191
National Aeronautics and Space Administration	728	7,403	7,251	7,401
Office of Personnel Management	2,206	23,955	23,727	23,920
Small Business Administration	13	490	680	603
Veterans Administration	822	26,536	26,333	26,586
Other independent agencies	2,770	11,422	9,580	12,721
Allowances, undistributed				
Undistributed offsetting receipts:				
Other interest		-1,072	-2	-1,067
Employer share, employee retirement (on-budget)	-3,210	-25,671	-24,850	-26,289
Employers share, employee retirement (off-budget)	-257	-2,857	-2,509	-2,854
Interest received by on-budget trust funds	311	-23,473	-21,952	-26,564
Interest received by off-budget trust funds	-25	-4,329	-4,118	-4,278
Rents and royalties on the Outer Continental Shelf lands	-329	-4,716	-5,542	-5,310
Total Outlays	81,750	989,789	945,987	995,440
(On-budget)	65,614	806,291	769,180	811,285
(Off-budget)	16,136	183,498	176,807	184,155
Surplus (+) or deficit (-)²	-3,737	-220,698	-211,931	-230,233
(On-budget)	-5,636	-237,428	-221,294	-246,993
(Off-budget)	+1,898	+16,731	+9,363	+16,760

¹Based on the Mid-Session Review of the FY 1987 Budget of the U.S. Government released by Office of Management and Budget on August 6, 1986.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

³Includes an adjustment to prior reporting.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, September 1986 and Other Periods (in 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
Individual income taxes:									
Withheld	\$24,707			\$314,803			\$298,941		
Presidential Election Campaign Fund	1			36			35		
Other	14,199			105,994			101,328		
Total—Individual income taxes	38,907	\$1,782	\$37,125	420,833	\$71,873	\$348,959	400,303	\$65,743	\$334,560
Corporate income taxes	13,162	1,713	11,448	80,442	17,298	63,143	77,413	16,082	61,331
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	13,335		13,335	156,134	539	155,595	144,925	472	144,453
Self-Employment Contributions Act taxes	1,004		1,004	8,698		8,698	7,718		7,718
Deposits by States	2,167		2,167	18,225		18,225	17,651		17,651
Total—FOASI trust fund¹	16,506		16,506	183,057	539	182,518	170,294	472	169,822
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,289		1,289	15,026	53	14,974	14,031	49	13,982
Self-Employment Contributions Act taxes	96		96	853		853	779		779
Receipts from Railroad Retirement Account									
Deposits by States	143		143	1,884		1,884	1,587		1,587
Total—FDI trust fund¹	1,528		1,528	17,763	53	17,711	16,397	49	16,348
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,796		3,796	43,550	145	43,405	38,501	129	38,372
Self-Employment Contributions Act taxes	279		279	2,289		2,289	1,971		1,971
Receipts from Railroad Retirement Board									
Deposits by States	415		415	5,320		5,320	4,202		4,202
Total—FHI trust fund	4,490		4,490	51,481	145	51,335	44,999	129	44,871
Railroad retirement accounts:									
Rail industry pension fund	200	1	199	2,110	7	2,103	2,235	21	2,213
Railroad social security equivalent benefit	95		95	1,395		1,395	1,391		1,391
Total—Employment taxes and contributions	22,820	1	22,819	255,806	744	255,062	235,317	671	234,646
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	146		146	18,832		18,832	19,969		19,969
Federal Unemployment Tax Act taxes	174	6	167	5,289	246	5,044	5,688	133	5,554
Railroad Unemployment Ins. Act contributions	(**)		(**)	221		221	235		235
Total—Unemployment trust fund	320	6	314	24,343	246	24,098	25,892	133	25,758
Federal employees retirement contributions:									
Civil service retirement and disability fund	359		359	4,602		4,602	4,630		4,630
Foreign service retirement and disability fund	3		3	41		41	39		39
Other	(**)		(**)	2		2	2		2
Total—Federal employees retirement contributions	363		363	4,645		4,645	4,672		4,672
Other retirement contributions:									
Civil service retirement and disability fund	11		11	96		96	87		87
Total—Social insurance taxes and contributions	23,514	7	23,507	284,890	989	283,901	265,967	804	265,163
Excise taxes:									
Miscellaneous excise taxes ²	716	34	681	16,843	570	16,273	19,786	242	19,544
Airport and airway trust fund	211		211	2,743	8	2,736	2,856	4	2,851
Highway trust fund	1,710		1,710	13,572	210	13,363	13,443	428	13,015
Black lung disability trust fund	50		50	547		547	581		581
Total—Excise taxes	2,687	34	2,653	33,706	787	32,919	36,665	674	35,992
Estate and gift taxes	616	17	599	7,195	237	6,958	6,580	157	6,422
Customs duties	1,277	41	1,236	13,805	481	13,323	12,498	420	12,079
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,406		1,406	18,374		18,374	17,059		17,059
All other	40	1	39	1,520	6	1,514	1,480	28	1,451
Total—Miscellaneous receipts	1,446	1	1,445	19,894	6	19,887	18,539	28	18,510
Total—Receipts	81,608	3,595	78,013	860,764	91,674	769,091	817,965	83,908	734,057
Total—On-budget	63,573	3,595	59,978	659,944	91,082	568,862	631,273	83,387	547,886
Total—Off-budget	18,035		18,035	200,820	592	200,228	186,692	521	186,170

¹In accordance with the Balanced Budget and Emergency Deficit Control act of 1985 (Public Law-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget.

²Includes amounts received for Windfall Profits Tax pursuant to P.L.96-223.

Note: Throughout this statement, details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (In 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
Legislative Branch:									
Senate	\$23	\$1	\$23	\$281	\$7	\$273	\$271	\$7	\$265
House of Representatives	41	1	41	481	10	471	471	9	463
Joint items	2		2	106		106	97		97
Congressional Budget Office	1		1	16		16	16		16
Architect of the Capitol	8		8	95		95	107		107
Library of Congress	14		14	334		334	277		277
Government Printing Office:									
Revolving fund (net)	-11		-11	-43		-43	-11		-11
General fund appropriations	7		7	99		99	81		81
General Accounting Office	20		20	289		289	290		290
United States Tax Court	1		1	22		22	19		19
Other Legislative Branch agencies	3		3	18		18	19		19
Proprietary receipts from the public		1	-1		5	-5		5	-5
Intrabudgetary transactions	-5		-5	-10		-10	-8		-8
Total—Legislative Branch	105	2	103	1,687	23	1,665	1,630	21	1,610
The Judiciary:									
Supreme Court of the United States	1		1	15		15	16		16
Courts of appeals, district courts, and other judicial services	82		82	1,001		1,001	900		900
Other	4		4	52		52	50		50
Total—The Judiciary	87		87	1,069		1,069	966		966
Executive Office of the President:									
Compensation of the President and the White House Office									
White House Office	2		2	23		23	24		24
Office of Management and Budget	2		2	37		37	41		41
Other	3		3	47		47	46		46
Total—Executive Office of the President	7		7	107		107	111		111
Funds Appropriated to the President:									
Disaster relief	13		13	333		333	192		192
International security assistance:									
Guarantee reserve fund	150	136	14	1,025	770	255	727	336	390
Foreign military sales credit	986		986	4,055		4,055	2,275		2,275
FFB direct loans ¹	186	110	76	1,484	775	708	1,683	706	978
Economic support fund	727		727	4,684		4,684	4,889		4,889
Military assistance	20		20	753		753	848		848
Peacekeeping operations	3		3	42		42	37		37
Other	7		7	56		56	44		44
Proprietary receipts from the public		9	-9		181	-181		165	-165
Total—International security assistance	2,078	255	1,823	12,098	1,727	10,371	10,502	1,207	9,295
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	122		122	786		786	874		874
Inter-American Development Bank	48		48	352		352	328		328
Other	232		232	469		469	225		225
International organizations and programs	(**)		(**)	231		231	336		336
Total—Multilateral assistance	402		402	1,838		1,838	1,763		1,763
Agency for International Development:									
Functional development assistance program	101	(**)	101	1,334	2	1,333	1,221	5	1,216
Operating expenses, Agency for International Development	31		31	366		366	377		377
Payment to Foreign Service retirement and disability fund				43		43	42		42
Other	43	3	40	319	28	291	366	29	337
Proprietary receipts from the public		58	-58		813	-813		763	-763
Total—Agency for International Development	175	60	115	2,063	843	1,220	2,006	798	1,208
Trade and development program	1		1	15		15	13		13
Peace Corps	12		12	131		131	118	(**)	118
Overseas Private Investment Corporation:									
Public Enterprise Funds	14	10	3	3	98	-95	-6	93	-99
FFB loan asset purchases ¹					3	-3		5	-5
Inter-American Foundation	4	6	-3	28	16	12	24	18	6
African Development Foundation	(**)		(**)	4		4	3		3
Total—International development assistance	607	77	530	4,082	960	3,121	3,922	914	3,008

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

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
Funds Appropriated to the President:—Continued									
International monetary programs	-\$59		-\$59	-\$1,443		-\$1,443	-\$546		-\$546
Military sales programs:									
Foreign military sales trust fund	801		801	9,709		9,709	9,792		9,792
Other	42	\$13	30	219	\$236	-17	64	\$121	-58
Proprietary receipts from the public		1,537	-1,537		10,725	-10,725		9,649	-9,649
Other	(**)		(**)	27		27	16		16
Total—Funds Appropriated to the President	3,482	1,882	1,600	25,025	13,648	11,377	23,942	11,892	12,050
Department of Agriculture:									
Departmental administration	8		8	97		97	89		89
Agricultural Research Service	39		39	501		501	496		496
Cooperative State Research Service	25		25	260		260	244		244
Extension Service	27		27	340		340	338		338
Statistical Reporting Service	4		4	59		59	57		57
Economic Research Service	4		4	46		46	45		45
Foreign Agricultural Service	7		7	91		91	76		76
Foreign Assistance Programs	479		479	1,375		1,375	1,842		1,842
Agricultural Stabilization and Conservation Service	62		62	149		149	293		293
Federal Crop Insurance Corporation	52	4	48	647	131	516	649	143	506
Commodity Credit Corporation:									
Price support and related programs	3,274	748	2,525	32,300	6,812	25,488	24,204	6,707	17,497
National Wool Act Program	2		2	123		123	109		109
Rural Electrification Administration: ¹									
FFB direct loans and asset purchases	281	19	262	1,976	1,688	288	2,441	1,165	1,276
Other	299	195	104	1,960	1,818	142	1,943	1,670	273
Farmers Home Administration:									
Public enterprise funds:				(**)	(**)	(**)		(**)	(**)
Self-help housing land development fund									
Rural housing insurance fund	561	325	236	6,365	3,880	2,485	8,869	6,484	2,385
Agricultural credit insurance fund	305	240	65	8,485	5,471	3,014	13,090	10,308	2,782
Rural development insurance fund	151	110	42	2,263	1,542	721	2,898	2,174	724
Rural water and waste disposal grants	13		13	178		178	176		176
Salaries and expenses	35		35	356		356	340		340
FFB loan asset purchases ¹	100		100	2,485	1,280	1,205	11,520	6,862	4,658
Other	1	-1	2	44	1	43	29	2	28
Total—Farmers Home Administration	1,166	673	493	20,177	12,175	8,001	36,922	25,829	11,093
Soil Conservation Service:									
Conservation operations	22		22	346		346	368		368
Watershed and flood prevention operations	25		25	257		257	249		249
Other	7		7	73		73	74		74
Animal and Plant Health Inspection Service	11		11	283		283	305		305
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	22		22	360		360	476		476
Other	17		17	178	31	147	166	33	133
Food Safety and Inspection Service	26		26	348		348	360		360
Food and Nutrition Service:									
Food stamp program	941		941	11,619		11,619	11,701		11,701
Nutrition assistance for Puerto Rico	69		69	824		824	825		825
Child nutrition programs	132		132	3,820		3,820	3,665		3,665
Women, infants and children programs	129		129	1,614		1,614	1,538		1,538
Other	21		21	277		277	266		266
Total—Food and Nutrition Service	1,292		1,292	18,153		18,153	17,994		17,994
Forest Service:									
Forest research	8		8	112		112	113		113
National Forests system	-1		-1	1,145		1,145	1,063		1,063
Construction	32		32	291		291	316		316
Forest Service permanent appropriations	186		186	449		449	280		280
Cooperative work	125		125	129		129	285		285
Other	14		14	157		157	185		185
Total—Forest Service	363		363	2,284		2,284	2,242		2,242
Other	7	2	5	145	30	115	137	13	124
Proprietary receipts from the public		121	-121		1,176	-1,176		1,035	-1,035
Intrabudgetary transactions							(**)		(**)
Total—Department of Agriculture	7,521	1,763	5,758	82,526	23,860	58,666	92,118	36,595	55,523

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (In millions)—Continued

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
Department of Commerce:									
General administration	\$18	\$4	\$14	\$366	\$79	\$287	\$476	\$90	\$385
Bureau of the Census	12	.....	12	179	.....	179	176	.....	176
Economic and Statistical Analysis	4	.....	4	61	.....	61	69	.....	69
Economic Development Assistance .....	(**)	.....	(**)	(**)	.....	(**)	10	.....	10
Promotion of Industry and Commerce	20	.....	20	248	.....	248	249	.....	249
Science and technology:									
National Oceanic and Atmospheric Administration	114	1	113	1,262	16	1,246	1,091	15	1,076
Patent and Trademark Office	-3	.....	-3	72	.....	72	96	.....	96
National Bureau of Standards	8	.....	8	125	.....	125	130	.....	130
National Telecommunications and Information Administration	3	.....	3	32	.....	32	32	.....	32
Total—Science and technology	121	1	120	1,490	16	1,474	1,349	15	1,334
Proprietary receipts from the public .....	.....	12	-12	.....	90	-90	.....	73	-73
Intrabudgetary transactions .....	(**)	.....	(**)	-76	.....	-76	-11	.....	-11
Total—Department of Commerce	175	17	158	2,269	185	2,084	2,317	178	2,140
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,296	.....	2,296	27,634	.....	27,634	26,212	.....	26,212
Department of the Navy	1,962	.....	1,962	23,566	.....	23,566	22,259	.....	22,259
Department of the Air Force	1,677	.....	1,677	20,311	.....	20,311	19,371	.....	19,371
Total—Military personnel	5,935	.....	5,935	71,511	.....	71,511	67,842	.....	67,842
Operation and maintenance:									
Department of the Army	2,013	.....	2,013	21,040	.....	21,040	19,452	.....	19,452
Department of the Navy	2,485	.....	2,485	25,002	.....	25,002	25,461	.....	25,461
Department of the Air Force	1,935	.....	1,935	21,300	.....	21,300	20,203	.....	20,203
Defense agencies	672	.....	672	7,917	.....	7,917	7,232	.....	7,232
Total—Operation and maintenance	7,105	.....	7,105	75,259	.....	75,259	72,348	.....	72,348
Procurement:									
Department of the Army	1,471	.....	1,471	15,047	.....	15,047	15,145	.....	15,145
Department of the Navy	2,565	.....	2,565	27,814	.....	27,814	25,750	.....	25,750
Department of the Air Force	2,830	.....	2,830	32,638	.....	32,638	28,445	.....	28,445
Defense agencies	103	.....	103	1,017	.....	1,017	1,041	.....	1,041
Total—Procurement	6,969	.....	6,969	76,517	.....	76,517	70,381	.....	70,381
Research, development, test, and evaluation:									
Department of the Army	371	.....	371	3,984	.....	3,984	3,950	.....	3,950
Department of the Navy	1,066	.....	1,066	9,667	.....	9,667	8,054	.....	8,054
Department of the Air Force	1,204	.....	1,204	13,417	.....	13,417	11,573	.....	11,573
Defense agencies	566	.....	566	5,215	.....	5,215	3,527	.....	3,527
Total—Research, development, test, and evaluation	3,207	.....	3,207	32,283	.....	32,283	27,103	.....	27,103
Military construction:									
Department of the Army	143	.....	143	1,519	.....	1,519	1,133	.....	1,133
Department of the Navy	142	.....	142	1,395	.....	1,395	1,267	.....	1,267
Department of the Air Force	188	.....	188	1,710	.....	1,710	1,524	.....	1,524
Defense agencies	26	.....	26	443	.....	443	336	.....	336
Total—Military construction	499	.....	499	5,067	.....	5,067	4,260	.....	4,260
Family housing	283	(**)	283	2,819	(**)	2,819	2,643	1	2,642
Revolving and management funds:									
Public enterprise funds:									
Intragovernmental funds:									
Department of the Army	-35	.....	-35	817	.....	817	-159	.....	-159
Department of the Navy:									
FFB direct loans ¹	1	.....	1	571	133	439	1,536	220	1,316
Other	-159	.....	-159	151	.....	151	-610	.....	-610
Department of the Air Force	383	.....	383	1,158	.....	1,158	389	.....	389
Defense agencies	-191	.....	-191	312	.....	312	397	.....	397
Other	38	33	5	364	307	56	281	289	-8
Proprietary receipts from the public .....	.....	333	-333	.....	732	-732	.....	511	-511
Intrabudgetary transactions	-381	.....	-381	-21	.....	-21	-21	.....	-21
Total—Department of Defense—Military	23,654	366	23,288	266,811	1,175	265,636	246,394	1,023	245,371

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

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
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$13		\$13	\$131		\$131	\$138		\$138
Construction, general	111		111	908		908	1,033		1,033
Operation and maintenance, general	157		157	1,314		1,314	1,315		1,315
Flood control and coastal emergencies	45		45	357		357	368		368
Other	-35		-35	136		136	228		228
Proprietary receipts from the public		\$7	-7		\$52	-52		\$71	-71
Total—Corps of Engineers	291	7	285	2,847	52	2,794	3,081	71	3,010
Military retirement fund:									
Payments to military retirement fund				10,500		10,500	9,500		9,500
Military retirement fund	1,481		1,481	17,621		17,621	15,801		15,801
Intrabudgetary transactions				-10,500		-10,500	-9,500		-9,500
Other	6	(**)	6	72	(**)	71	39	1	39
Proprietary receipts from the public		1	-1		6	-6		7	-7
Total—Department of Defense—Civil	1,779	7	1,771	20,539	59	20,480	18,921	79	18,842
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	183		183	3,405		3,405	4,207		4,207
Impact aid	24		24	684		684	647		647
Special programs	69		69	219		219	526		526
Indian education	3		3	62		62	82		82
Total—Office of Elementary and Secondary Education	279		279	4,370		4,370	5,463		5,463
Office of Bilingual Education and Minority Languages Affairs	24		24	120		120	158		158
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	206		206	1,628		1,628	1,018		1,018
Rehabilitation services and handicapped research	96		96	1,311		1,311	798		798
Payments to institutions for the handicapped	8		8	82		82	83		83
Office of Vocational and Adult Education	72		72	1,035		1,035	658		658
Office of Postsecondary Education:									
College housing loans	1	36	-35	82	186	-104	115	279	-164
Student financial assistance	476		476	5,435		5,435	4,163		4,163
Guaranteed student loans	286		286	3,353		3,353	3,535		3,535
Higher education	87		87	102		102	405		405
Howard University	15		15	130		130	178		178
Higher education facilities loans and insurance	-1		-1	2		2	5		5
Total—Office of Postsecondary Education	863	36	827	9,103	186	8,918	8,401	279	8,122
Office of Educational Research and Improvement	23		23	15		15	114		114
Departmental management	20		20	262		262	287		287
Proprietary receipts from the public		6	-6		67	-67		19	-19
Total—Department of Education	1,592	42	1,550	17,926	253	17,673	16,980	298	16,682
Department of Energy:									
Atomic energy defense activities	638		638	7,445		7,445	7,098		7,098
Energy programs:									
General science and research activities	54		54	671		671	707		707
Energy supply, R and D activities	130		130	2,015		2,015	2,106		2,106
Uranium supply and enrichment activities	193		193	1,260		1,260	1,711		1,711
Fossil energy research and development	29		29	336		336	337		337
Naval petroleum and oil shale reserves	12		12	160		160	153		153
Energy conservation	41		41	483		483	464		464
Strategic petroleum reserve ¹	43		43	592		592	1,833		1,833
Alternative fuels productions:									
FFB direct loans ¹							247	1,537	-1,290
Nuclear waste disposal fund	33		33	385		385	317		317
Other	36		36	422		422	1,901	12	1,888
Total—Energy programs	571		571	6,324		6,324	9,776	1,549	8,227
Power Marketing Administration	245	89	156	1,376	1,158	219	1,386	1,486	-100
Departmental administration	35		35	386		386	368		368
Proprietary receipts from the public		713	-713		3,276	-3,276		5,081	-5,081
Intrabudgetary transactions	-12		-12	-73		-73	74		74
Total—Department of Energy	1,477	802	675	15,458	4,434	11,025	18,702	8,116	10,586

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (In millions)—Continued

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
Department of Health and Human Services Except Social Security:									
Public Health Service:									
Food and Drug Administration	\$31	(**)	\$31	\$420	\$3	\$417	\$420	\$3	\$418
Health Resources and Services Administration:									
Public enterprise funds	-1	\$1	-2	22	1	22	20	3	16
Health resources and services	105		105	1,484		1,484	1,419		1,419
Indian health and facilities	71		71	870		870	872		872
FFB loan asset purchases ¹	1		1	-18	4	-22	3	19	-16
Centers for Disease Control	30		30	429		429	368		368
National Institutes of Health:									
Cancer research	65		65	1,162		1,162	1,100		1,100
Heart, lung, and blood research	48		48	840		840	736		736
Arthritis, diabetes, and digestive and kidney diseases	36		36	551		551	483		483
Neurological and communicative disorders and stroke	22		22	402		402	348		348
Allergy and infectious diseases	24		24	359		359	333		333
General medical sciences	41		41	487		487	447		447
Child health and human development	16		16	301		301	285		285
Other research institutes	35		35	586		586	579		579
Research resources	32		32	310		310	264		264
Other	31		31	117		117	96		96
Total—National Institutes of Health	350		350	5,115		5,115	4,670		4,670
Alcohol, Drug Abuse, and Mental Health Administration	68		68	980		980	938		938
Office of Assistant Secretary for Health	19		19	200		200	180		180
Total—Public Health Service	675	1	674	9,501	8	9,493	8,891	25	8,866
Health Care Financing Administration:									
Grants to States for Medicaid	2,089		2,089	24,995		24,995	22,655		22,655
Payments to health care trust funds	1,525		1,525	18,330		18,330	19,246		19,246
Program management	11		11	90		90	60		60
Federal hospital insurance trust fund:									
Benefit payments	4,154		4,154	49,018		49,018	47,841		47,841
Administrative expenses and construction	52		52	667		667	813		813
Interest on normalized tax transfers							13		13
Total—FHI trust fund	4,206		4,206	49,685		49,685	48,667		48,667
Federal supplementary medical ins. trust fund:									
Benefit payments	2,343		2,343	25,169		25,169	21,808		21,808
Administrative expenses and construction	83		83	1,048		1,048	923		923
Total—FSMI trust fund	2,426		2,426	26,217		26,217	22,730		22,730
Total—Health Care Financing Administration	10,257		10,257	119,318		119,318	113,359		113,359
Social Security Administration:									
Payments to social security trust funds	190		190	8,971		8,971	7,187		7,187
Special benefits for disabled coal miners	81		81	994		994	1,040		1,040
Supplemental security income program	-29		-29	10,345		10,345	9,606		9,606
Assistance payments program	615		615	9,279		9,279	8,625		8,625
Child support enforcement	45		45	654		654	599		599
Low income home energy assistance	59		59	2,048		2,048	2,141		2,141
Refugee and entrant assistance	81		81	441		441	442		442
Payments to States from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Total—Social Security Administration	1,042		1,042	32,732		32,732	29,640		29,640
Human Development Services:									
Social services block grants	164		164	2,671		2,671	2,743		2,743
Human development services	186		186	1,933		1,933	1,910		1,910
Family social services	48		48	808		808	749		749
Work incentives	88		88	234		234	279		279
Community services	21		21	354		354	376		376
Other		(**)	(**)	(**)	2	-2	1	1	-1
Total—Human Development Services	506	(**)	506	6,000	2	5,998	6,058	1	6,056
Departmental management	6		6	189		189	220		220
Proprietary receipts from the public		488	-488		5,767	-5,767		5,586	-5,586
Intradepartmental transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	-1,480		-1,480	-18,076		-18,076	-17,898		-17,898
Payments for tax and other credits:									
Federal hospital insurance trust fund	-45		-45	-254		-254	-1,348		-1,348
Other				-383		-383	-1,207		-1,207
Total—Department of Health and Human Services, Except Social Security	10,961	489	10,472	149,027	5,776	143,251	137,715	5,612	132,103

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Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in 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
Department of Health and Human Services, Social Security:¹									
Federal old-age and survivors insurance trust fund:									
Benefit payments	\$14,783	.....	\$14,783	\$174,364	.....	\$174,364	\$165,422	.....	\$165,422
Administrative expenses and construction	116	.....	116	1,610	.....	1,610	1,588	.....	1,588
Payment to railroad retirement account .....	.....	.....	.....	2,585	.....	2,585	2,310	.....	2,310
Interest expense on interfund borrowings .....	.....	.....	.....	542	.....	542	1,571	.....	1,571
Interest on normalized tax transfers .....	.....	.....	.....	471	.....	471	722	.....	722
Total—FOASI trust fund	14,899	.....	14,899	179,572	.....	179,572	171,614	.....	171,614
Federal disability insurance trust fund:									
Benefit payments	1,658	.....	1,658	19,531	.....	19,531	18,657	.....	18,657
Administrative expenses and construction	51	.....	51	600	.....	600	603	.....	603
Payment to railroad retirement account .....	.....	.....	.....	68	.....	68	43	.....	43
Interest on normalized tax transfers .....	.....	.....	.....	45	.....	45	69	.....	69
Total—FDI trust fund	1,709	.....	1,709	20,243	.....	20,243	19,372	.....	19,372
Proprietary receipts from the public .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary transactions ²	-190	.....	-190	-9,130	.....	-9,130	-7,551	.....	-7,551
Total—Department of Health and Human Services, Social Security	16,418	(**)	16,418	190,684	(**)	190,684	183,434	(**)	183,434
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	415	\$548	-133	3,601	\$5,291	-1,690	3,305	\$3,959	-654
Housing for the elderly or handicapped fund	44	41	3	998	467	531	936	435	501
Other	1	6	-4	44	59	-15	84	57	28
Rent supplement payments	4	.....	4	47	.....	47	66	.....	66
Homeownership assistance	2	.....	2	210	.....	210	280	.....	280
Rental housing assistance	69	.....	69	633	.....	633	607	.....	607
Low-rent public housing	7	.....	7	1,700	.....	1,700	2,204	.....	2,204
Lower income housing assistance	414	.....	414	7,431	.....	7,431	6,817	.....	6,817
Other	10	.....	10	73	.....	73	-12	.....	-12
Total—Housing Programs	967	595	372	14,736	5,817	8,919	14,288	4,450	9,837
Public and Indian Housing:									
Low-rent housing—loans and other expenses	108	11	97	1,106	94	1,012	14,314	428	13,885
Payments for operation of low-income housing projects	94	.....	94	1,181	.....	1,181	1,205	.....	1,205
FFB direct loans ¹ .....	.....	.....	.....	.....	35	-35	.....	32	-32
Total—Public and Indian Housing	202	11	191	2,287	129	2,158	15,519	461	15,058
Government National Mortgage Association:									
Management and liquidating functions fund	24	16	8	323	1,082	-758	568	1,122	-554
Guarantees of mortgage-backed securities	3	23	-20	26	319	-293	27	261	-234
Participation sales fund	-33	.....	-33	-88	.....	-88	-103	.....	-103
Total—Government National Mortgage Association	-5	39	-44	261	1,400	-1,139	493	1,383	-891
Community Planning and Development:									
Public enterprise fund	14	14	-1	103	137	-33	107	138	-31
FFB direct loans ¹	1	5	-4	75	65	10	103	21	81
Community development grants	266	.....	266	3,326	.....	3,326	3,817	.....	3,817
Urban development grants	30	.....	30	461	.....	461	497	.....	497
Other	12	.....	12	90	.....	90	26	.....	26
Total—Community Planning and Development	323	20	303	4,055	202	3,853	4,549	160	4,390
Management and administration	8	.....	8	297	.....	297	275	.....	275
Other	3	.....	3	51	.....	51	51	.....	51
Total—Department of Housing and Urban Development	1,497	664	833	21,687	7,548	14,139	35,174	6,454	28,720

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Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in 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
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$52		\$52	\$446		\$446	\$449		\$449
Payments in lieu of taxes	99		99	100		100	103		103
Payments to States and counties for general purpose fiscal assistance	1		1	16		16	132		132
Other	8		8	86		86	101		101
Minerals Management Service	32		32	580		580	699		699
Office of Surface Mining Reclamation and Enforcement	38		38	327		327	272		272
Total—Land and minerals management	231		231	1,555		1,555	1,757		1,757
Water and science:									
Bureau of Reclamation:									
Construction program	80	\$9	71	840	\$89	752	739	\$83	656
Operation and maintenance	12		12	147		147	141		141
Other	13		13	152		152	156		156
Geological Survey	36		36	429		429	451		451
Bureau of Mines	13	2	11	151	27	124	169	24	145
Total—Water and science	154	11	143	1,718	115	1,603	1,657	106	1,550
Fish and wildlife and parks:									
United States Fish and Wildlife Service	49		49	597		597	577		577
National Park Service	101		101	959		959	1,071		1,071
Total—Fish and wildlife and parks	149		149	1,556		1,556	1,649		1,649
Bureau of Indian Affairs:									
Operation of Indian programs	69		69	864		864	954		954
Construction	6		6	111		111	122		122
Indian tribal funds	14		14	308		308	348		348
Other	14	4	10	72	13	59	63	11	52
Total—Bureau of Indian Affairs	103	4	99	1,355	13	1,343	1,487	11	1,476
Territorial and International Affairs:									
FFB direct loans ¹		(**)	(**)		1	-1		1	-1
Other	85		85	263		263	240		240
Departmental offices	5		5	101		101	88		88
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska					1	-1		4	-4
Other		103	-103		1,620	-1,620		1,900	-1,900
Intrabudgetary transactions	(**)		(**)	-7		-7	-28		-28
Total—Department of the Interior	727	119	608	6,542	1,751	4,791	6,850	2,023	4,826
Department of Justice:									
General administration	-3		-3	61		61	71		71
United States Parole Commission	1		1	9		9	9		9
Legal activities	69		69	781		781	784		784
Interagency law enforcement	(**)		(**)	7		7	75		75
Federal Bureau of Investigation	84		84	1,183		1,183	1,072		1,072
Drug Enforcement Administration	39		39	348		348	332		332
Immigration and Naturalization Service	47		47	584		584	557		557
Federal Prison System	52	3	50	661	34	628	574	26	548
Office of Justice Programs	14		14	167	(**)	167	139		139
Total—Department of Justice	301	3	299	3,802	34	3,768	3,612	26	3,586
Department of Labor:									
Employment and Training Administration:									
Program administration	3		3	62		62	57		57
Training and employment services	326		326	3,726		3,726	3,415		3,415
Community service employment for older Americans	1		1	262		262	320		320
Federal unemployment benefits and allowances	15		15	14		14	51		51
State unemployment insurance and employment service operation	-16		-16	25		25	-27		-27
Advances to the unemployment trust fund and other funds	1		1	163		163	1,586		1,586
Other	(**)		(**)	-6		-6	-18		-18

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Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

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
Department of Labor:—Continued									
Employment and Training Administration:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,233		\$1,233	\$16,036		\$16,036	\$15,899		\$15,899
State administrative expenses	195		195	2,360		2,360	2,375		2,375
Federal administrative expenses	9		9	131		131	114		114
Veterans employment and training	10		10	120		120	111		111
Interest on refunds of taxes	(**)		(**)	9		9	6		6
Repayment of advances from the general fund	2,019		2,019	2,963		2,963	5,121		5,121
Railroad unemployment insurance:									
Railroad unemployment benefits	10		10	181		181	175		175
Administrative expenses	-1		-1	19		19	19		19
Payment of interest on advances from railroad retirement account							5		5
Total—Unemployment trust fund	3,476		3,476	21,819		21,819	23,826		23,826
Total—Employment and Training Administration	3,807		3,807	26,064		26,064	29,211		29,211
Labor-Management Services	4		4	54		54	59		59
Pension Benefit Guaranty Corporation	21	\$11	10	241	\$347	-106	192	\$211	-19
Employment Standards Administration:									
Salaries and expenses	12		12	178		178	178		178
Special benefits	80		80	270		270	201		201
Black lung disability trust fund	57		57	618		618	898		898
Special workers' compensation expenses	5		5	64		64	57		57
Occupational Safety and Health Administration	19		19	211		211	210		210
Mine Safety and Health Administration	12		12	147		147	151		151
Bureau of Labor Statistics	14		14	148		148	142		142
Departmental management	5		5	132		132	136		136
Proprietary receipts from the public		322	-322		334	-334		283	-283
Intrabudgetary transactions	-2,062		-2,062	-3,306		-3,306	-7,048		-7,048
Total—Department of Labor	1,974	333	1,641	24,822	681	24,141	24,387	494	23,893
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	155		155	1,443		1,443	1,216		1,216
Acquisition, operation, and maintenance of buildings abroad	28		28	248		248	222		222
Payment to Foreign Service retirement and disability fund	188		188	306		306	335		335
Foreign Service retirement and disability fund	21		21	245		245	210		210
Other	-1		-1	26		26	23		23
Total—Administration of Foreign Affairs	390		390	2,268		2,268	2,006		2,006
International Organizations and Conferences	-1		-1	499		499	540		540
International Commissions	1		1	25		25	24		24
Migration and Refugee Assistance	30		30	330		330	358		358
International Narcotics Control	6		6	58		58	52		52
Other	3		3	40		40	45		45
Proprietary receipts from the public		4	-4		6	-6		1	-1
Intrabudgetary transactions	-188		-188	-351		-351	-379		-379
Total—Department of State	242	4	239	2,870	6	2,864	2,646	1	2,645
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,798		1,798	13,951		13,951	12,584		12,584
Other	6		6	48	3	45	17		17
Other programs	17		17	188		188	282		282
Total—Federal Highway Administration	1,821		1,821	14,188	3	14,185	12,883		12,883
National Highway Traffic Safety Administration:									
Operations and research	-2		-2	55		55	60		60
Trust fund share of highway safety programs	21		21	159		159	141		141
Other	(**)		(**)	-2		-2	1		1

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

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
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	\$2	(**)	\$2	\$22	\$2	\$21	\$30	\$27	\$3
Northeast corridor improvement program	9		9	97		97	153		153
Grants to National Railroad Passenger Corporation	1		1	680		680	764		764
FFB direct loans ¹				2	107	-106	4	10	-6
Other	105		105	200		200	118		118
Total—Federal Railroad Administration	117	(**)	117	1,002	109	892	1,069	37	1,032
Urban Mass Transportation Administration:									
Formula grants	124		124	1,652		1,652	1,409		1,409
Discretionary grants	31		31	633		633	507		507
Other	99		99	1,059		1,059	1,441		1,441
Federal Aviation Administration:									
Operations	186		186	2,291		2,291	1,612		1,612
Other	6		6	44	(**)	44	69	(**)	69
Airport and airway trust fund:									
Grants-in-aid for airports	84		84	853		853	789		789
Facilities and equipment	92		92	758		758	425		425
Research, engineering and development	28		28	293		293	262		262
Operations	14		14	435		435	1,110		1,110
Total—Airport and airway trust fund	219		219	2,339		2,339	2,586		2,586
Total—Federal Aviation Administration	410		410	4,673	(**)	4,673	4,267	(**)	4,267
Coast Guard:									
Operating expenses	147		147	1,611		1,611	1,702		1,702
Acquisition, construction, and improvements	59		59	442		442	444		444
Retired pay	28		28	336		336	299		299
Other	-11	(**)	-11	115	4	111	125	4	120
Total—Coast Guard	223	(**)	223	2,504	4	2,500	2,569	4	2,564
Maritime Administration:									
Public enterprise funds	66	\$13	53	1,481	359	1,122	475	233	242
Operating-differential subsidies	20		20	288		288	352		352
Other	6		6	83		83	92		92
Other	8	1	7	165	13	152	163	12	151
Proprietary receipts from the public		9	-9		75	-75		64	-64
Intrabudgetary transactions	-5		-5	-11		-11	-56		-56
Total—Department of Transportation	2,940	24	2,916	27,928	563	27,365	25,372	350	25,022
Department of the Treasury:									
Departmental offices									
Office of Revenue Sharing:									
Salaries and expenses	(**)		(**)	7		7	8		8
General revenue sharing	730		730	5,114		5,114	4,584		4,584
Federal Law Enforcement Training Center	2		2	17		17	18		18
Financial Management Service:									
Salaries and expenses	25		25	247		247	242		242
Claims, judgements, and relief acts	27		27	277		277	314		314
Energy security reserve	2		2	30		30	41		41
Other	(**)		(**)	632		632	106		106
Total—Financial Management Service	54		54	1,186		1,186	703		703
Federal Financing Bank: ¹									
Oregon veterans housing					60	-60	60		60
Other	1,754	1,916	-162	14,982	15,244	-262	20,161	20,458	-298
Bureau of Alcohol, Tobacco and Firearms	13		13	166		166	169		169
United States Customs Service	67		67	776		776	755		755
Bureau of Engraving and Printing	(**)		(**)	-33		-33	-35		-35
United States Mint	-2		-2	165		165	66		66
Bureau of the Public Debt	9		9	183		183	191		191

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Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

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
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$7		\$7	\$87		\$87	\$106		\$106
Processing tax returns	83		83	1,206		1,206	1,042		1,042
Examinations and appeals	100		100	1,379		1,379	1,360		1,360
Investigation, collection and taxpayer service	80		80	1,081		1,081	1,055		1,055
Payment where credit exceeds liability for tax	16		16	1,415		1,415	1,100		1,100
Refunding internal revenue collections, interest	128		128	1,814		1,814	1,750		1,750
Internal revenue collections for Puerto Rico	23		23	205		205	336		336
Other	1	(**)	(**)	3	\$2	1	3	\$3	(**)
Total—Internal Revenue Service	438	(**)	438	7,190	2	7,188	6,749	3	6,746
United States Secret Service	18		18	290		290	300		300
Comptroller of the Currency	18	\$8	10	208	222	-14	169	184	-15
Interest on the public debt:									
Public issues (accrual basis)	12,986		12,986	156,586		156,586	148,151		148,151
Special issues (cash basis)	-141		-141	30,531		30,531	30,794		30,794
Total—Interest on the public debt	12,845		12,845	187,117		187,117	178,945		178,945
Proprietary receipts from the public		64	-64		2,526	-2,526		3,060	-3,060
Receipts from off-budget Federal entities ¹				-516		-516		-791	-791
Intrabudgetary transactions	-4,159		-4,159	-21,935		-21,935	-22,875		-22,875
Total—Department of the Treasury	11,709	1,987	9,721	194,214	18,054	176,160	188,691	23,705	164,987
Environmental Protection Agency:									
Salaries and expenses	52		52	659		659	631		631
Research and development	17		17	192		192	161		161
Abatement, control, and compliance	43		43	479		479	441		441
Construction grants	269		269	3,113		3,113	2,900		2,900
Hazardous substance response trust fund	7		7	437		437	382		382
Other	48	(**)	48	203		203	49		48
Proprietary receipts from the public		1	-1		16	-16		8	-8
Intrabudgetary transactions	-48		-48	-198		-198	-44		-44
Total—Environmental Protection Agency	389	1	388	4,885	17	4,869	4,520	9	4,511
General Services Administration:									
Real property activities:									
FFB direct loans ¹					3	-3		5	-5
Federal buildings fund	130		130	25		25	-205		-205
Personal property activities	-28		-28	259		259	90		90
Information Resources Management Service	70		70	30		30	15		15
Federal property resources activities	4		4	-145		-145	-201		-201
General Activities	9		9	130		130	151	(**)	151
Proprietary receipts from the public		7	-7		70	-70		63	-63
Other		-8	8		-60	60		(**)	(**)
Total—General Services Administration	185	-1	187	299	13	286	-150	68	-219
National Aeronautics and Space Administration:									
Research and development	343		343	2,615		2,615	2,118		2,118
Space flight, control, and data communications:									
FFB direct loans ¹								67	-67
Other	265		265	3,267		3,267	3,707		3,707
Construction of facilities	26		26	189		189	170		170
Research and program management	94		94	1,332		1,332	1,322		1,322
Other				(**)		(**)	(**)		(**)
Total—National Aeronautics and Space Administration	728		728	7,403		7,403	7,318	67	7,251
Office of Personnel Management:									
Salaries and expenses	-34		-34	87		87	111		111
Government payment for annuitants, employees health benefits									
Payment to civil service retirement and disability fund	117		117	876		876	1,485		1,485
Civil service retirement and disability fund	16,530		16,530	16,531		16,531	16,091		16,091
Employees health benefits fund	2,069		2,069	24,023		24,023	23,092		23,092
Employees life insurance fund	553	505	48	7,269	7,508	-239	6,573	6,833	-260
Retired employees health benefits fund	77	72	5	919	1,679	-760	902	1,576	-674
Other	1	1	(**)	11	11	(**)	11	15	-4
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	-16,530		-16,530	-16,531		-16,531	-16,091		-16,091
Other	-3		-3	-33		-33	-35		-35
Total—Office of Personnel Management	2,784	577	2,206	33,153	9,198	23,955	32,151	8,424	23,727

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

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
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$110	\$104	\$6	\$1,178	\$974	\$203	\$1,163	\$889	\$275
Disaster loan fund	30	52	-22	557	728	-172	525	798	-273
Other	2	3	-1	33	17	16	31	18	14
Salaries and expenses	20	.....	20	283	.....	283	267	.....	267
FFB direct loans ¹	21	10	10	308	145	163	525	120	405
FFB asset purchases ¹ .....	.....	1	-1	.....	7	-7	.....	7	-7
Other .....	(**)	.....	(**)	3	.....	3	1	(**)	1
Total—Small Business Administration	183	170	13	2,361	1,871	490	2,512	1,832	680
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	183	274	-91	1,882	1,719	163	1,637	1,359	278
Direct loan revolving fund	1	5	-3	29	57	-29	22	63	-41
Other	37	37	(**)	489	461	27	425	454	-29
Compensation and pensions	49	.....	49	14,412	.....	14,412	14,217	.....	14,217
Readjustment benefits	25	.....	25	962	.....	962	1,227	.....	1,227
Medical care	730	.....	730	9,095	.....	9,095	8,722	.....	8,722
Medical and prosthetic research	14	.....	14	181	.....	181	215	.....	215
General operating expenses	40	.....	40	730	.....	730	724	.....	724
Construction projects	33	.....	33	522	.....	522	521	.....	521
Post-Vietnam era veterans education account	12	.....	12	225	.....	225	182	.....	182
Insurance funds:									
National service life	77	.....	77	1,037	.....	1,037	956	.....	956
United States government life	3	.....	3	45	.....	45	46	.....	46
Veterans special life	5	4	1	72	144	-72	68	135	-67
Other	1	.....	1	116	.....	116	97	.....	97
Proprietary receipts from the public:									
National service life .....	.....	34	-34	.....	441	-441	.....	421	-421
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	30	-30	.....	322	-322	.....	216	-216
Intrabudgetary transactions	-5	.....	-5	-116	.....	-116	-80	.....	-80
Total—Veterans Administration	1,206	384	822	29,680	3,145	26,536	28,980	2,648	26,333
Independent agencies:									
Action	11	.....	11	154	.....	154	129	.....	129
Board for International Broadcasting	2	.....	2	127	.....	127	97	.....	97
Consumer Product Safety Commission	2	.....	2	35	.....	35	35	.....	35
Corporation for Public Broadcasting .....	.....	.....	.....	160	.....	160	151	.....	151
District of Columbia:									
Federal payment .....	.....	.....	.....	530	.....	530	548	.....	548
Proprietary receipts from the public .....	.....	.....	.....	.....	564	-564	.....	311	-311
Equal Employment Opportunity Commission	11	.....	11	159	.....	159	158	.....	158
Export-Import Bank of the United States	503	223	280	2,860	4,027	-1,167	3,790	4,174	-384
Federal Communications Commission	7	.....	7	92	.....	92	94	.....	94
Federal Deposit Insurance Corporation	1,025	923	102	9,334	9,072	262	4,209	6,151	-1,942
Federal Emergency Management Agency:									
Public enterprise funds	19	30	-11	444	285	159	241	346	-105
Salaries and expenses	7	.....	7	118	.....	118	133	.....	133
Emergency management and planning assistance	32	.....	32	292	.....	292	372	.....	372
Emergency food distribution and shelter program .....	(**)	.....	(**)	89	.....	89	69	.....	69
Other .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	29	18	11	70	59	11	84	84	(**)
Federal Savings and Loan Insurance Corp. fund	581	350	231	3,896	2,836	1,060	3,141	2,726	414
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal Trade Commission	5	.....	5	62	.....	62	65	.....	65
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority .....	.....	.....	.....	56	.....	56	71	.....	71
Appalachian Regional Commission	19	(**)	19	161	2	159	206	2	204
Other .....	(**)	.....	(**)	3	.....	3	3	.....	3
Interstate Commerce Commission	3	.....	3	45	.....	45	50	.....	50
Legal Services Corporation	25	.....	25	305	.....	305	300	.....	300
Merit Systems Protection Board	1	.....	1	23	.....	23	23	.....	23
National Archives and Record Administration	5	.....	5	96	.....	96	100	(**)	100
National Credit Union Administration:									
Central liquidity facility	18	40	-22	238	356	-118	1,079	1,125	-47
Other	-16	3	-18	-8	242	-250	53	861	-808

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

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
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$17		\$17	\$160		\$160	\$149		\$149
National Endowment for the Humanities	13		13	136		136	149		149
Institute of Museum Services	1		1	24		24	19		19
National Labor Relations Board	9		9	132		132	134		134
National Science Foundation	152		152	1,550		1,550	1,313		1,313
National Transportation Safety Board	2		2	22		22	22		22
Nuclear Regulatory Commission	32		32	421		421	468		468
Panama Canal Commission	32	\$41	-9	412	\$441	-30	413	\$416	-3
Postal Service: ¹									
Public Enterprise Funds	2,915	1,560	1,355	31,631	31,588	42	30,017	29,875	142
Payment to the Postal Service Fund				716		716	1,210		1,210
Railroad Retirement Board:									
Federal windfall subsidy	29		29	373		373	400		400
Federal payment to the railroad retirement accounts	388		388	437		437	-1		-1
Milwaukee railroad restructuring, administration	(**)		(**)	2		2	(**)		(**)
Railroad retirement accounts:									
Social security equivalent benefit account	314		314	3,783		3,783	3,596		3,596
Benefits payments and claims	192		192	2,192		2,192	2,216		2,216
Advances to the railroad retirement account from the FOASI trust fund	-117		-117	-762		-762			
Advances to the railroad retirement account from the FDI trust fund	-8		-8	-57		-57	-1		-1
Disbursements for the payment of FOASI benefits	118		118	763		763	-1		-1
Disbursements for the payment of FDI benefits	8		8	56		56	(**)		(**)
Administrative expenses	10		10	57		57	49		49
Interest on refunds of taxes	(**)		(**)	1		1	7		7
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds				-2,653		-2,653	-2,353		-2,353
Interest on advances to railroad accounts							-5		-5
Federal payments to the railroad social security equivalent benefit account				199		199	222		222
Federal payments to the rail industry pension fund	-387		-387	-412		-412			
Total—Railroad Retirement Board	546		546	3,980		3,980	4,129		4,129
Securities and Exchange Commission	7		7	104		104	103		103
Smithsonian Institution	18		18	224		224	226		226
Tennessee Valley Authority:									
FFB direct loans ¹	33		33	3,535	3,347	188	206	110	96
Other	581	790	-209	5,910	5,193	717	5,603	4,688	914
United States Information Agency	78		78	780	(**)	780	695	(**)	694
United States Railway Association	(**)		(**)	2		2	29	4	25
United States Synthetic Fuels Corp ¹				23	23		38	38	
Other independent agencies	25	2	23	421	67	354	397	24	373
Total—Independent agencies	6,750	3,980	2,770	69,524	58,102	11,422	60,519	50,938	9,580
Undistributed offsetting receipts:									
Other interest					1,072	-1,072		2	-2
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-2		-2	-2		-2
Department of Defense—Civil:									
Education Benefits fund	-22		-22	-237		-237	-61		-61
Military retirement fund	-1,260		-1,260	-17,429		-17,429	-16,964		-16,964
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET) ¹	-235		-235	-2,608		-2,608	-2,288		-2,288
Federal disability insurance trust fund (OFF-BUDGET) ¹	-22		-22	-249		-249	-221		-221
Federal hospital insurance trust fund	-142		-142	-1,604		-1,604	-1,449		-1,449
Department of State:									
Foreign Service retirement and disability fund	-4		-4	-42		-42	-40		-40
Office of Personnel Management:									
Civil Service retirement and disability fund	-1,782		-1,782	-6,357		-6,357	-6,334		-6,334
Subtotal	-3,467		-3,467	-28,528		-28,528	-27,359		-27,359

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

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
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-\$10		-\$10	-\$10		-\$10
Department of Defense—Civil:									
Education benefits fund	\$2		\$2	29		29	8		8
Military retirement fund	450		450	1,087		1,087	-962		-962
Soldiers' and Airmen's Home permanent fund				-13		13	-17		-17
Corps of Engineers	-21		-21	-36		-36	-18		-18
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET) ¹	-26		-26	-3,698		-3,698	-3,537		-3,537
Federal disability insurance trust fund (OFF-BUDGET) ¹	2		2	-631		-631	-580		-580
Federal hospital insurance trust fund	-3		-3	-2,809		-2,809	-2,016		-2,016
Federal supplementary medical insurance trust fund ..	-14		-14	-1,228		-1,228	-1,154		-1,154
Department of Labor:									
Unemployment trust fund	-15		-15	-1,683		-1,683	-1,242		-1,242
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	-282		-282	-245		-245
Department of Transportation:									
Airport and airway trust fund	(**)		(**)	-829		-829	-746		-746
Highway trust fund	-22		-22	-1,337		-1,337	-1,313		-1,313
Environmental Protection Agency:									
Post-closure liability trust fund	-1		-1	-3		-3	-1		-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-50		-50	-14,980		-14,980	-13,017		-13,017
Veterans Administration:									
United States government life insurance fund	(**)		(**)	-20		-20	-21		-21
National service life insurance fund	-1		-1	-924		-924	-882		-882
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-29		-29	-422		-422	-191		-191
Other	-37		-37	-84		-84	-103		-103
Subtotal	233		233	-27,873		-27,873	-26,047		-26,047
Unrealized Discount on trust fund investments	53		53	72		72	-22		-22
Rents and royalties on the Outer Continental Shelf lands ..		\$329	-329		\$4,716	-4,716		\$5,542	-5,542
Total—Undistributed offsetting receipts	-3,181	329	-3,510	-56,330	5,788	-62,118	-53,429	5,544	-58,973
Total outlays	95,694	13,944	81,750	1,145,968	156,180	*989,789	1,112,385	166,397	945,987
Total on-budget	79,557	13,944	65,614	962,470	156,180	806,291	935,577	166,397	769,180
Total off-budget	16,136	(**)	16,136	183,498	(**)	183,498	176,808	(**)	176,807
Total surplus (+) or deficit(-)			-3,737			-220,698			-211,931
Total on-budget			-5,636			-237,428			-221,294
Total off-budget			+1,898			+16,731			+9,363

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$35,037	\$35,259
Receipts from off-budget Federal entities	516	791
Intrabudgetary transactions	144,433	144,444
Total receipts offset against outlays	179,986	180,494

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

²Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

³Includes purchase of public debt securities at a premium of \$3.1 billion for the DoD Military Retirement Fund.

⁴Includes an adjustment to prior reporting.

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

Source: Financial Management Service, Department of the Treasury

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, September 1986 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and 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	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$29,569	\$287,201	\$250,837	\$1,823,103	\$2,080,736	\$2,110,304
Federal Financing Bank	1,330	15,000	.....	(**)	13,670	15,000
Total public debt securities	30,899	302,201	250,837	1,823,103	2,094,406	2,125,304
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	-2	-149	-115	4,366	4,219	4,217
Total federal securities	30,897	302,052	250,722	1,827,470	2,098,625	2,129,522
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	8,708	66,307	53,453	317,612	375,211	383,919
Total borrowing from the public	22,188	235,745	197,269	1,509,857	1,723,414	1,745,602
Accrued interest payable to the public	2,933	2,772	-650	26,709	26,547	29,481
Allocations of special drawing rights	32	755	296	5,191	5,913	5,945
Deposit funds	92	-3,441	2,093	14,385	10,852	10,944
Miscellaneous liability accounts (includes checks outstanding etc.)	3,932	4,838	945	11,639	12,545	16,477
Total liability accounts	29,177	240,668	199,953	1,567,780	1,779,271	1,808,448
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	6,408	3,340	-4,340	4,174	1,106	7,514
Tax and loan note accounts	14,548	10,984	-9,027	12,886	9,322	23,870
Balance	20,956	14,324	-13,367	17,060	10,428	31,384
Special drawing rights:						
Total holdings	84	1,448	1,293	6,847	8,211	8,295
SDR certificates issued to Federal Reserve Banks .....	.....	-400	.....	-4,618	-5,018	-5,018
Balance	84	1,048	1,293	2,229	3,193	3,277
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	117	2,760	1,082	-717	1,926	2,043
Letter of credit issued to IMF	-111	-2,543	46	-7,946	-10,378	-10,489
Dollar deposits with the IMF	-8	-13	-1	-51	-56	-64
Receivable/payable (-) for interim maintenance of value adjustments	-58	213	-922	-543	-272	-331
Balance	-60	417	204	10,442	10,918	10,858
Loans to International Monetary Fund	-36	-189	-127	1,236	1,083	1,047
Other cash and monetary assets	369	2,445	1,324	8,872	10,947	11,317
Total cash and monetary assets	21,313	18,044	-10,673	39,839	36,569	57,883
Miscellaneous asset accounts	4,204	2,373	-722	15,365	13,534	17,738
Total asset accounts	25,517	20,417	-11,396	55,204	50,103	75,621
Excess of liabilities (+) or assets (-)	+3,660	+220,251	+211,348	+1,512,576	+1,729,168	+1,732,827
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	78	447	582	.....	369	447
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (-)]	+3,737	+220,698	+211,931	+1,512,576	+1,729,537	+1,733,274

¹Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected as received and withdrawals are reflected as processed.

... No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,729,168	\$1,512,576	\$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,729,168	1,512,576	1,301,228
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	3,737	220,698	211,931
Changes in composition of unified budget			
Total surplus (-) or deficit (Table 2) ¹	3,737	220,698	211,931
Total—on-budget (Table 2)	5,636	237,428	221,294
Total—off-budget (Table 2)	-1,898	-16,731	-9,363
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-29	-392	-516
Increment on gold			
Proceeds from currency			
Profit on sale of gold	-46	-46	-67
Net gain (-)/loss for IMF loan valuation adjustment	-2	-8	
Total—transactions not applied to current year's surplus or deficit	-78	-447	-582
Excess of liabilities close of period	1,732,827	1,732,827	1,512,576

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, September 1986 and Other Periods (in millions)

Classification	Net Transactions (-) denotes net reduction of liability 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	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	(**)	-\$3	-\$25	\$9	\$6	\$6
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-\$4	-45	-71	82	40	37
Department of Housing and Urban Development:						
Federal Housing Administration	2	-1	-22	117	115	117
Department of the Interior:						
Bureau of Land Management	(**)	-2	3	17	15	15
Department of Transportation:						
Coast Guard:						
Family housing mortgages			(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	(**)	2	1	1	3	3
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority		-100		1,725	1,625	1,625
Total agency securities	-2	-\$149	-115	4,366	4,219	4,217

....No transactions.

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

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1986 and Other Periods (in 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	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$3,235	\$989	\$5,202	\$23,811	\$21,565	\$24,800
Commerce, Fishing Vessels, NOAA			-18			
Federal Emergency Management Agency:						
National Insurance Development Fund	1	7	14	69	75	76
Federal Financing Bank	766	-11,477	8,166	153,075	140,832	141,598
Federal Housing Administration:						
General insurance		-134	-260	1,530	1,396	1,396
Special risk insurance		3	-75	1,909	1,912	1,912
General Services Administration:						
Pennsylvania Avenue Development Corporation	-5	-6	3	58	58	52
Rural Communication Development Fund		2	5	23	25	25
Rural Electrification Administration	-26			7,865	7,891	7,865
Rural Telephone Bank			8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	255	490	405	3,786	4,021	4,276
Agricultural credit insurance fund	55	1,845	1,734	6,220	8,010	8,065
Rural development insurance fund	50	135	210	1,726	1,811	1,861
Federal Crop Insurance Corp			113	113	113	113
Secretary of Education:						
College housing loans	-38	-38		2,625	2,625	2,587
Secretary of Energy:						
Alternative fuel production, DOE		-1,170	1,170	1,170		
Bonneville Power Administration	-181	119	-65	1,340	1,640	1,459
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped		550	425	4,801	5,351	5,351
Low-Rent Public housing	125	-14,237	13,727	14,727	365	490
Urban renewal fund			-8			
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account		793	-944	1,335	2,128	2,128
Railroad retirement social security equivalent fund	189	286	1,717	1,717	1,814	2,003
Secretary of Transportation:						
Aircraft purchase loan guarantee program	3	4	13	13	13	17
Federal ship revolving fund	30	1,245	130	130	1,345	1,375
Railroad revitalization and improvement		12			12	12
Rail service assistance			-64			
Regional rail reorganization	96	96				96
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of public debt securities	4,555	-20,486	31,608	230,954	205,913	210,468
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	-678	-1,139	-278	15,410	14,947	14,268
National Credit Union Administration	-22	-119	-50	222	126	104
Postal Service	1,250	1,164	603	1,690	1,604	2,854
Tennessee Valley Authority	-229	516	1,126	14,561	15,306	15,077
U.S. Railway Association			23	74	74	74
Total borrowing from the Federal Financing Bank	321	422	1,424	31,957	32,057	32,377

Note: Includes only amounts loaned to Federal Agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. 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.

Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

... No transactions.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1986 and Other Periods (in 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	
Federal funds:						
Department of Agriculture		-\$3	\$5	\$7	\$4	\$4
Department of Commerce		-\$215	-96	102	108	227
Department of Energy		-11	56	1,366	1,366	1,423
Department of Health and Human Services		-2	-2	5	9	9
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	75	1,742	718	3,783	5,450	5,525
Agency securities	(**)	-1	-4	135	134	134
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities			-11			
Special assistance function fund:						
Agency securities			-11			
Management and liquidating functions fund:						
Public debt securities	-6	-349	682	766	423	417
Agency securities	(**)	-11	84	85	74	74
Guarantees of mortgage-backed securities:						
Public debt securities	20	286	299	1,015	1,281	1,301
Agency securities		6	-64	3	9	9
Participation sales fund:						
Public debt securities	53	155	312	2,088	2,190	2,243
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities			(**)			
Other			(**)			
Department of the Interior	7	-3,415	894	7,422	3,999	4,006
Department of Labor	-10	106	19	303	419	409
Department of Transportation	1	18	-123	129	146	146
Department of the Treasury	70	-1,599	-1,163	2,080	411	481
Veterans Administration:						
Veterans reopened insurance fund	-3	-27	3	635	611	608
Independent agencies:						
Export-Import Bank of the United States	-964	52	46	73	1,088	124
Federal Emergency Management Agency:						
National insurance development fund		-150	150	150		
Federal Savings and Loan Insurance Corporation:						
Public debt securities	42	-1,040	-414	5,758	4,675	4,717
Agency securities				67	67	67
Postal Service	54	1,441	85	2,362	3,750	3,803
National Credit Union Administration	19	252	806	1,131	1,365	1,383
Other	30	102	151	1,134	1,207	1,236
Total public debt securities	-840	-2,472	3,943	30,319	28,688	27,848
Total agency securities	(**)	-6	-7	302	296	296
Total Federal funds	-840	-2,478	3,935	30,622	28,984	28,144
Trust funds:						
Legislative Branch:						
United States Tax Court		(**)	(**)	2	2	2
Library of Congress	-1		-1	1	3	1
The Judiciary:						
Judicial survivors annuity fund	(**)	11	11	102	112	113
Funds Appropriated to the President	(**)	(**)	(**)	1	1	1
Department of Agriculture	(**)	(**)	-57	4	4	4
Department of Commerce	(**)	(**)	(**)	(**)	(**)	
Department of Defense—Military	(**)	-1	5	10	9	9
Department of Defense—Civil	-652	9,235	11,635	11,635	21,521	20,870
Other	20	235	117	250	465	484
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	1,421	5,980	3,744	30,968	35,527	36,948
Federal disability insurance trust fund	-183	2,632	1,048	5,704	8,519	8,335
Federal hospital insurance trust fund:						
Public debt securities	417	17,164	4,194	20,721	37,468	37,885
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	-520	-1,312	1,620	10,736	9,944	9,424
Other	(**)	9	6	31	40	40

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1986 and Other Periods (in millions)—Continued

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	
Trust funds:—Continued						
Department of the Interior	\$68	-\$37	-\$19	\$195	\$90	\$158
Department of Labor:						
Unemployment trust fund	-1,194	4,231	4,611	17,009	22,434	21,240
Other	-4	10	1	24	38	34
Department of State:						
Foreign service retirement and disability fund	180	478	484	2,462	2,759	2,940
Other		(**)	(**)	(**)		
Department of Transportation:						
Airport and airway trust fund	71	1,186	977	7,410	8,525	8,596
Highway trust fund	-1,286	-443	1,102	11,942	12,785	11,499
Other		4	(**)	(**)	4	4
Department of the Treasury	9	163	182	265	420	428
Environmental Protection Agency	-44	-407	16	701	338	294
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	11,492	26,767	15,449	127,278	142,552	154,045
Agency securities				175	175	175
Employees health benefits fund	-48	243	261	1,174	1,465	1,417
Employees life insurance fund	-5	761	674	6,640	7,406	7,401
Retired employees health benefits fund		(**)	4	4	5	5
Veterans Administration:						
Government life insurance fund	-3	-24	-25	269	248	245
National service life insurance:						
Public debt securities	-45	337	336	9,296	9,678	9,633
Agency securities				135	135	135
Veterans special life insurance fund	-1	72	67	942	1,015	1,014
General Post Fund National Homes		2	10	17	19	19
Independent agencies:						
Federal Deposit Insurance Corporation	-129	-274	1,934	16,130	15,985	15,856
Harry S. Truman Memorial Scholarship Trust Fund	-3	-3	3	47	47	44
Japan-United States Friendship Commission	(**)	-2	1	18	17	17
Railroad Retirement Board	-9	1,766	1,135	4,232	6,007	5,998
Other	-1	-1	-5	6	7	5
Total public debt securities	9,548	68,785	49,518	286,226	345,463	355,011
Total agency securities				765	765	765
Total trust funds	9,548	68,785	49,518	286,991	346,228	355,776
Grand total¹	8,708	66,307	53,453	317,612	375,211	383,919

¹ In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

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

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts¹														
Individual income taxes	\$30,595	\$23,405	\$30,199	\$41,130	\$25,376	\$12,572	\$45,120	\$9,820	\$36,412	\$31,438	\$25,764	\$37,125	\$348,959	\$334,560
Corporation income taxes	1,181	1,390	12,287	2,825	620	8,113	8,716	1,448	10,667	3,374	1,075	11,448	63,143	61,331
Social insurance taxes and contributions:														
Employment taxes and contributions	17,843	17,472	19,006	24,383	19,201	22,229	28,391	20,844	23,672	19,675	19,529	22,819	255,062	234,646
Unemployment insurance	1,340	2,241	221	1,211	2,467	190	2,999	7,461	346	1,464	3,842	314	24,098	25,758
Other retirement contributions	382	432	429	408	372	366	366	440	382	425	367	374	4,742	4,759
Excise taxes	2,966	3,234	3,028	3,167	2,265	2,531	2,512	2,669	2,800	2,755	2,340	2,653	32,919	35,992
Estate and gift taxes	574	564	514	587	487	533	680	686	514	612	608	599	6,958	6,422
Customs duties	1,106	1,028	1,008	1,097	948	1,036	1,087	1,040	1,161	1,305	1,272	1,236	13,323	12,079
Miscellaneous receipts	1,894	1,396	1,500	1,901	1,635	1,989	1,568	1,838	1,071	1,926	1,725	1,445	19,887	18,510
Total—budget receipts this year ..	57,881	51,163	68,193	76,710	53,370	49,557	91,438	46,246	77,024	62,974	56,523	78,013	769,091	.....
(On-budget)	43,796	37,611	52,884	57,465	38,417	32,203	69,130	30,004	58,400	47,571	41,404	59,978	568,862	.....
(Off-budget)	14,085	13,552	15,309	19,245	14,953	17,355	22,308	16,242	18,624	15,402	15,119	18,035	200,228	.....
Total—budget receipts prior year	52,251	51,494	62,404	70,454	54,049	49,613	94,599	39,802	72,151	57,650	55,781	73,811	.....	734,057
(On-budget)	38,948	38,190	48,554	54,000	38,071	34,362	75,595	24,188	56,365	41,717	41,217	56,678	.....	547,886
(Off-budget)	13,303	13,303	13,850	16,454	15,978	15,250	19,004	15,613	15,786	15,933	14,564	17,133	.....	186,170
Outlays¹														
Legislative Branch	140	129	171	125	133	143	118	131	224	141	107	103	1,665	1,610
The Judiciary	98	74	102	76	108	74	129	75	71	70	106	87	1,069	966
Executive Office of the President ..	11	8	10	11	9	8	7	9	10	10	7	7	107	111
Funds Appropriated to the President:														
International security assistance ..	1,547	370	1,074	469	394	588	1,103	957	647	622	777	1,823	10,371	9,295
International development assistance	297	230	131	249	181	129	558	46	260	451	60	530	3,121	3,008
Other	14	-19	48	-118	-672	457	-1,009	469	-242	-237	-54	-753	-2,115	-253
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695	1,309	528	2,016	1,991	599	1,177	709	3,006	26,986	19,448
Other	2,492	1,859	463	2,002	2,237	3,586	3,747	3,454	3,151	3,360	2,581	2,752	31,680	36,075
Department of Commerce	163	223	202	112	119	164	269	151	179	206	139	158	2,084	2,140
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,995	5,317	5,494	6,180	5,643	6,023	5,842	6,150	5,870	6,028	69,762	65,551
Department of the Navy	7,260	7,277	7,697	6,486	6,886	7,299	7,404	7,454	7,226	7,767	7,416	7,683	87,856	83,523
Department of the Air Force	7,294	7,451	7,911	6,232	6,895	8,408	7,416	8,151	7,464	7,301	7,699	8,134	90,354	81,193
Defense agencies	1,046	1,263	1,581	2,214	1,384	1,483	1,771	1,477	1,310	1,817	874	1,442	17,664	15,103
Total Military	21,243	21,569	23,184	20,249	20,659	23,370	22,234	23,105	21,842	23,034	21,858	23,288	265,636	245,371
Civil	1,716	1,733	1,744	1,733	1,648	1,665	1,685	1,675	1,701	1,699	1,708	1,771	20,480	18,842
Department of Education	1,501	1,901	1,204	1,699	1,676	1,448	1,435	1,337	1,265	1,109	1,549	1,550	17,673	16,682
Department of Energy	1,024	951	1,068	933	801	967	865	905	976	971	889	675	11,025	10,586
Department of Health and Human Services:														
Human Development Services	482	439	423	492	624	539	574	496	368	562	494	506	5,998	6,056
Health Care Financing Administration:														
Grants to States for Medicaid ..	2,189	1,938	1,843	2,197	1,878	1,999	2,244	2,096	2,162	2,151	2,209	2,089	24,995	22,655
Federal hospital ins. trust fund ..	4,340	3,892	4,065	4,289	3,899	4,083	4,206	4,109	3,924	4,458	4,215	4,206	49,685	48,667
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196	1,849	1,942	2,103	2,178	2,117	2,432	2,464	2,426	26,217	22,730
Other	1,528	1,518	940	1,530	1,518	2,059	1,706	1,495	1,527	1,559	1,506	1,535	18,420	19,306
Social Security Administration:														
Assistance payments program ..	881	749	647	787	880	670	866	783	671	869	861	615	9,279	8,625
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842	14,719	14,798	14,734	14,736	17,672	15,326	14,886	14,899	179,572	171,614
Federal disability ins. trust fund	1,625	1,597	1,622	1,675	1,673	1,689	1,694	1,702	1,798	1,733	1,725	1,709	20,243	19,372
Other	1,875	1,999	4,451	2,505	1,553	694	3,095	2,033	573	2,261	1,987	427	23,454	21,015
Other	-2,113	-1,383	-3,938	-2,428	-1,312	-1,837	-3,264	-1,186	-1,382	-2,366	-1,198	-1,522	-23,929	-24,503

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	\$1,418	\$1,487	\$1,301	\$1,474	\$1,074	\$1,162	\$1,548	\$319	\$1,174	\$1,328	\$1,019	\$833	\$14,139	\$28,720
Department of the Interior	275	498	376	494	313	307	320	383	384	479	354	608	4,791	4,826
Department of Justice	313	267	283	406	318	298	314	294	315	382	279	299	3,768	3,586
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913	1,779	2,319	1,748	1,545	1,815	1,502	1,490	3,476	21,819	23,826
Other	-76	486	305	502	397	-74	525	473	260	631	728	-1,835	2,323	67
Department of State	383	320	210	197	197	165	292	186	196	271	207	239	2,864	2,645
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837	782	833	861	938	1,385	1,163	1,450	1,805	13,997	12,601
Other	1,072	1,204	1,161	1,134	916	1,083	1,350	1,209	1,034	1,305	789	1,111	13,368	12,421
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397	13,976	13,589	13,488	14,776	26,541	13,445	14,200	12,845	187,117	178,945
General revenue sharing	1,126			1,040	85		1,129	(**)	(**)	1,003		730	5,114	4,584
Other	-1,094	-974	-914	-516	-439	-1,284	-1,362	-1,125	-2,024	-1,808	-675	-3,853	-16,072	-18,542
Environmental Protection Agency	504	401	462	376	365	391	374	315	434	449	409	388	4,869	4,511
General Services Administration	-159	41	358	-299	119	197	-319	200	117	-338	185	187	286	-219
National Aeronautics and Space Administration	889	603	749	572	687	380	632	614	456	513	582	728	7,403	7,251
Office of Personnel Management	2,071	1,855	2,055	2,103	1,957	1,515	2,046	1,809	2,194	2,108	2,035	2,206	23,955	23,727
Small Business Administration	221	-11	-23	-28	8	-18	2	212	57	46	11	13	490	680
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172	1,277	65	1,214	2,363	57	1,198	2,357	49	14,412	14,217
National service life	49	37	51	69	33	59	54	53	49	55	44	43	596	535
Government service life	4	3	4	3	4	4	3	4	4	4	3	3	45	46
Other	899	949	1,174	825	1,007	943	1,060	1,029	802	1,104	964	727	11,482	11,535
Independent agencies:														
Postal Service	80	-506	-302	303	-138	-422	161	-129	186	220	-52	1,355	758	1,351
Tennessee Valley Authority	95	169	62	24	17		108	79	188	17	323	-176	906	1,010
Other independent agencies	2,193	714	1,050	568	257	1,077	493	989	-1,138	1,288	673	1,591	9,758	7,219
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,172	-2,172	-2,388	-2,239	-2,287	-2,237	-2,302	-2,375	-2,316	-2,507	-2,064	-3,467	-28,528	-27,359
Interest received by trust funds	1,449	-1,108	-12,051	-128	-342	-187	-207	-1,194	-13,803	-82	-452	233	-27,873	-26,047
Rents and royalties on Outer Continental Shelf lands	-293	26	-493	-318	-296	-227	-2,085	-62	-449	-176	-15	-329	-4,716	-5,542
Other	(**)	-2	-1	-3	1	(**)	-1,054	-7	2	4	6	53	-1,000	-25
Totals this year:														
Total outlays	84,968	84,548	82,849	83,201	77,950	79,700	81,510	85,642	78,034	85,203	84,434	81,750	989,788	.....
(On-budget)	70,352	69,391	71,579	68,146	61,963	63,660	67,276	69,611	60,982	69,604	68,112	65,614	806,291	.....
(Off-budget)	14,616	15,157	11,270	15,055	15,987	16,040	14,234	16,031	17,052	15,599	16,322	16,136	183,498	.....
Total—surplus (+) or deficit (-)¹	-27,087	-33,386	-14,656	-6,492	-24,580	-30,142	+9,928	-39,396	-1,011	-22,229	-27,911	-3,737	-220,698	.....
(On-budget)	-26,556	-31,781	-18,695	-10,682	-23,546	-31,457	+1,854	-39,607	-2,583	-22,033	-26,708	-5,636	-237,428	.....
(Off-budget)	-531	-1,605	+4,039	+4,190	-1,034	+1,315	+8,074	+211	+1,572	-196	-1,203	+1,898	+16,731	.....
Totals—outlays prior year	80,260	80,390	76,971	78,446	75,101	79,115	83,214	81,795	73,559	79,183	83,378	74,575	.....	945,987
(On-budget)	66,198	66,196	62,886	63,367	59,856	63,713	68,916	66,579	57,080	63,555	67,895	59,571	.....	765,812
(Off-budget)	14,062	14,194	14,085	15,079	15,245	15,402	14,298	15,216	16,479	15,628	15,483	15,005	.....	180,176
Total—surplus (+) or deficit (-) prior year	-28,009	-28,896	-14,568	-7,993	-21,053	-29,502	+11,385	-41,993	-1,408	-21,533	-27,597	-764	.....	-211,931
(On-budget)	-27,250	-28,006	-14,332	-9,367	-21,785	-29,352	+6,679	-42,391	-715	-21,838	-26,678	-6,259	.....	-221,294
(Off-budget)	-759	-891	-235	+1,375	+733	-152	+4,706	+398	-693	+305	-920	+5,496	.....	+9,363

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

.....No transactions.

(**)¹Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of September 30, 1986

Classification	Current 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	
Trust receipts, outlays, and investments held:¹									
Airport	\$211	\$219	-\$8	\$3,565	\$2,339	\$1,226	\$7,410	\$8,525	\$8,596
Black lung disability	51	57	-6	599	617	-18			
FDIC		102	-102		262	-262	16,130	15,985	15,856
Federal disability, insurance	1,564	1,709	-145	20,406	20,175	230	5,704	8,519	8,335
Federal employees life and health		53	-53			999	7,819	8,875	8,823
Federal employees retirement	20,532	3,688	16,844	43,023	23,920	19,102	130,016	145,599	157,272
Federal hospital insurance	4,680	4,203	478	56,002	49,263	6,739	21,176	37,923	38,340
Federal old-age and survivors insurance	16,942	14,899	2,044	199,691	176,986	22,705	30,968	35,527	36,948
Federal supplementary medical insurance	1,494	1,946	-452	19,304	20,518	-1,214	10,736	9,944	9,424
Revenue sharing		730	-730	4,185	5,114	-929			
Highways	1,732	1,812	-80	14,700	14,021	679	11,942	12,785	11,499
Military advances		-737	737		-1,016	1,016			
Railroad retirement	256	129	128	4,454	6,033	-1,580	4,232	6,007	5,998
Military retirement	513	1,485	-972	26,544	17,611	8,933	11,635	21,521	20,870
Unemployment	371	3,466	-3,095	26,073	21,699	4,374	17,009	22,434	21,240
Veterans life insurance	1	47	-46	946	569	377	10,642	11,077	11,027
All other trust	9	188	-179	783	1,465	-682	1,573	1,505	1,547
Total trust fund receipts and outlays ...	48,357	33,996	14,361	420,273	358,577	61,696	286,991	346,228	355,776
Interfund receipts offset against Federal fund outlays	-22,969	-22,969		-115,447	-115,447				
Trust fund receipts and outlays on the basis of tables 4 & 5 and Investments held from Table 6-D	25,388	11,027	14,361	304,826	243,130	61,696			
Total Federal fund receipts and outlays	54,674	72,772	-18,099	467,517	749,911	-282,394			
Interfund receipts offset against Federal fund outlays	-2,049	-2,049		-3,252	-3,252				
Federal fund receipts & outlays on the basis of table 4 & 5	52,625	70,723	-18,099	464,265	746,659	-282,394			
Net budget receipts & outlays²	78,013	81,750	-3,737	769,091	989,789	-220,698			

¹Trust fund interfund receipts are now included in the individual trust fund receipt lines, not as offsets to individual trust fund outlay lines as presented previously.

²In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

....No transactions.

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

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 receipt side of such transactions is offset against budget receipts. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are \$4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS¹			
Individual income taxes	\$37,125	\$348,959	\$334,560
Corporation income taxes	11,448	63,143	61,331
Social insurance taxes and contributions:			
Employment taxes and contributions	22,819	255,062	234,646
Unemployment insurance	314	24,098	25,758
Other retirement contributions	374	4,742	4,759
Excise taxes	2,653	32,919	35,992
Estate and gift taxes	599	6,958	6,422
Customs	1,236	13,323	12,079
Miscellaneous	1,445	19,887	18,510
Total	78,013	769,091	734,057
OUTLAYS¹			
National defense	23,964	273,369	252,785
International affairs	2,603	14,471	16,399
General science, space, and technology	876	9,017	8,633
Energy	228	4,792	5,789
Natural resources and environment	1,227	13,508	13,083
Agriculture	2,801	31,169	25,438
Commerce and housing credit	1,884	4,258	4,001
Transportation	2,969	28,058	25,879
Community and regional development	516	7,510	8,051
Education, training, employment and social services	2,507	29,662	28,352
Health	2,997	35,936	33,544
Medicare	6,148	70,164	65,822
Income security	8,574	120,686	128,961
Social security	16,608	198,757	188,623
Veterans benefits and services	829	26,614	26,376
Administration of justice	513	6,555	6,255
General government	525	6,796	5,387
General purpose fiscal assistance	1,139	6,430	6,353
Interest	8,640	135,284	129,156
Undistributed offsetting receipts	-3,796	-33,244	-32,901
Total	81,750	989,789	945,987

¹In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

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 fund 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 by Government disbursing officers, and cash payments made. Certain in-

tragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

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, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). 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 from GPO, Washington, D.C. 20402, on a subscription basis only). *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). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

- The Budget of the United States Government, FY 19__*
- Appendix, The Budget of the United States Government, FY 19__*
- The United States Budget in Brief, FY 19__*
- Special Analyses*
- Historical Tables*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

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