



Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

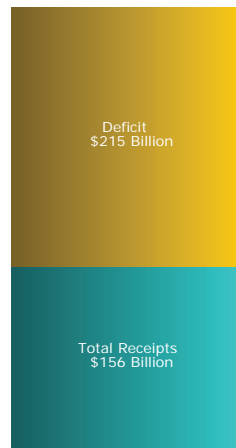
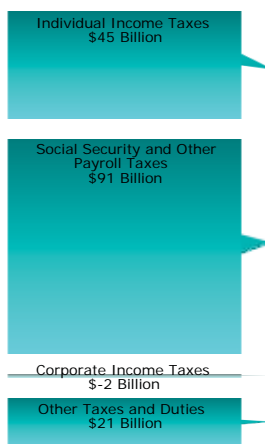
For Fiscal Year 2018 Through **February 28, 2018**, and Other Periods

Highlight

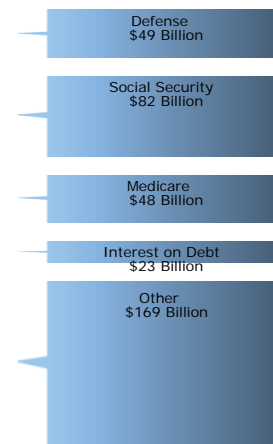
The budget estimates provided in Tables 2 and 3 are based on the FY 2019 Budget, which was released by the Office of Management and Budget on February 12, 2018.

Receipts, Outlays, and Surplus/Deficit for February 2018

Receipts by Source:



Outlays by Function:

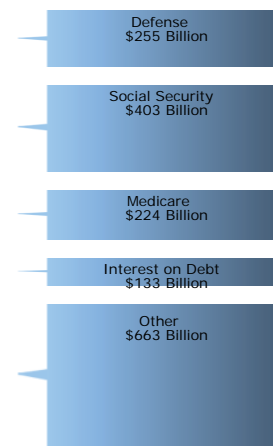


Cumulative Receipts, Outlays, and Surplus/Deficit through Fiscal Year 2018

Receipts by Source:



Outlays by Function:



Compiled and Published by

Department of the Treasury
Bureau of the Fiscal Service

Contents			
Summary	Page 2	Receipts/Outlays by Month	Page 31
Receipts	Page 6	Federal Trust Funds/Securities	Page 33
Outlays	Page 7	Receipts by Source/Outlays by Function	Page 34
Means of Financing	Page 21	Explanatory Notes	Page 35

Introduction

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

AUDIENCE

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

DISCLOSURE STATEMENT

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

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

TRIAD OF PUBLICATIONS

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

DATA SOURCES AND INFORMATION

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 2017 and 2018, by Month

Period	[\$ millions]		
	Receipts	Outlays	Deficit/Surplus (-)
FY 2017			
October	221,692	267,523	45,831
November	199,875	336,544	136,669
December	319,204	346,541	27,337
January	344,069	292,812	-51,257
February	171,713	363,757	192,044
March	216,584	392,816	176,233
April	455,605	273,177	-182,428
May	240,418	328,841	88,423
June	338,660	428,894	90,233
July	232,040	274,980	42,939
August	226,311	334,000	107,689
September	348,722	340,837	-7,886
Year-to-Date	3,314,894	3,980,720	665,826
FY 2018			
October	235,341	298,555	63,214
November	208,374	346,922	138,547
December	325,797	348,989	23,192
January	361,038	¹ 311,801	-49,237
February	155,623	370,871	215,248
Year-to-Date	1,286,172	1,677,137	390,965

1 Outlays decreased by \$1 million due to additional reporting by the Department of Justice.

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

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, February 2018 and Other Periods

Classification	[\$ millions]				
	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Comparable Prior Period Year to Date (2017)	Budget Estimates Next Fiscal Year (2019) ¹
Total On-Budget and Off-Budget Results:					
Total Receipts	155,623	1,286,172	3,340,360	1,256,553	3,422,301
On-Budget Receipts	87,178	948,906	2,488,081	927,640	2,517,119
Off-Budget Receipts	68,445	337,266	852,279	328,913	905,182
Total Outlays	370,871	1,677,137	4,172,992	1,607,176	4,406,696
On-Budget Outlays	291,235	1,343,351	3,315,775	1,288,836	3,494,104
Off-Budget Outlays	79,636	333,786	857,217	318,340	912,592
Total Surplus (+) or Deficit (-)	-215,248	-390,965	-832,632	-350,623	-984,395
On-Budget Surplus (+) or Deficit (-)	-204,057	-394,445	-827,694	-361,196	-976,985
Off-Budget Surplus (+) or Deficit (-)	-11,191	+3,480	-4,938	+10,573	-7,410
Total On-Budget and Off-Budget Financing	215,248	390,965	832,632	350,623	984,395
Means of Financing:					
Borrowing from the Public	345,945	472,025	1,124,281	234,438	1,081,955
Reduction of Operating Cash, Increase (-)	76,405	-40,068	-190,678	164,025	.....
By Other Means	-207,102	-40,992	-100,971	-47,840	-97,560

¹ These estimates are based on the FY 2019 Budget, released by the Office of Management and Budget on February 12, 2018.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 2017 and 2018
[\$ billions]

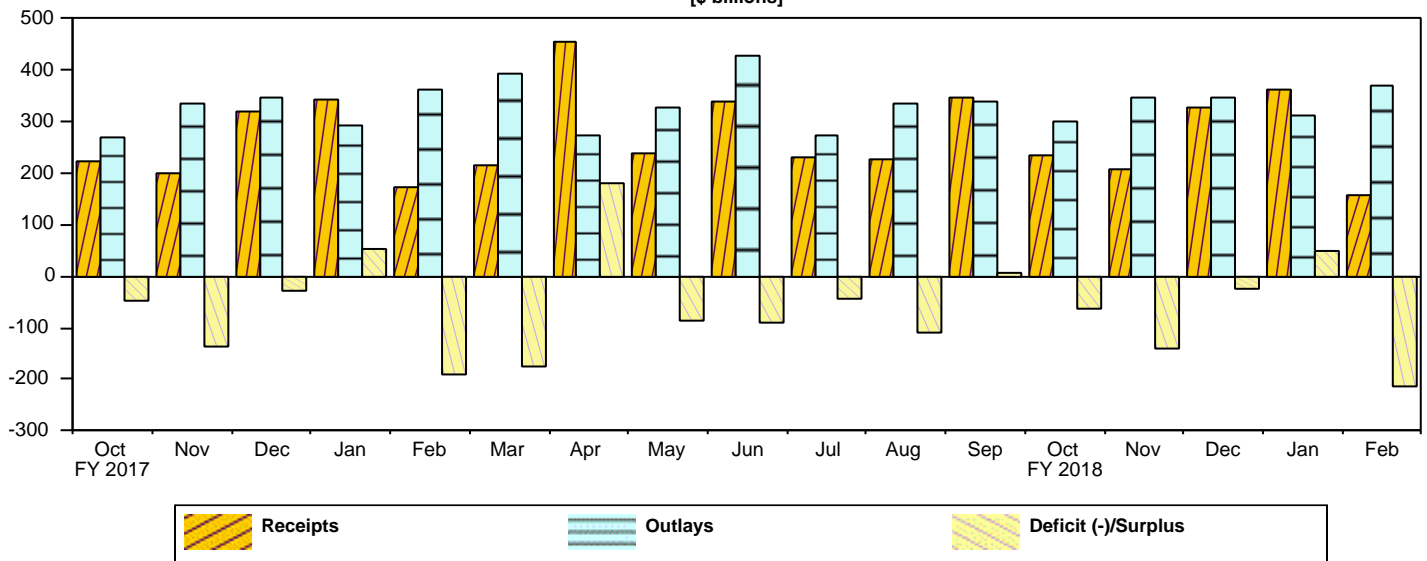


Figure 2. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Cumulative, Fiscal Years 2017 and 2018
[\$ billions]

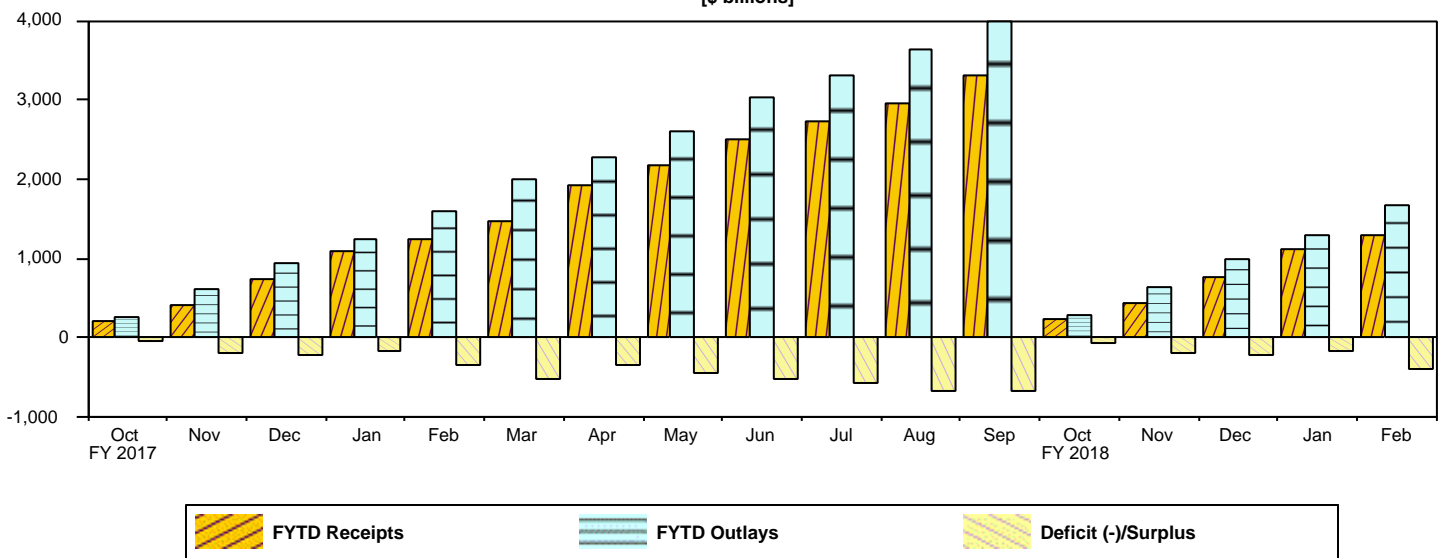


Figure 3. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 2017 and 2018
[\$ billions]

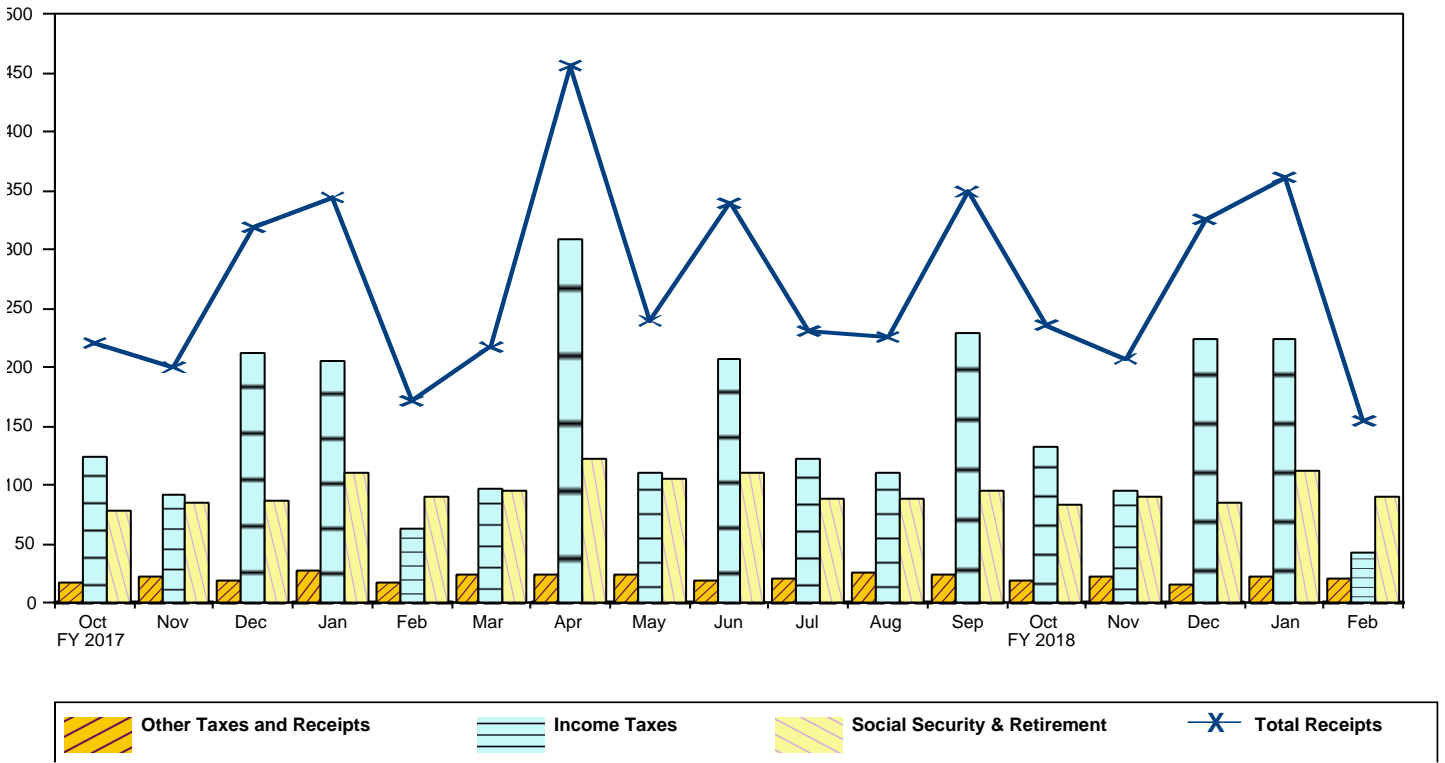


Figure 4. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 2017 and 2018
[\$ billions]

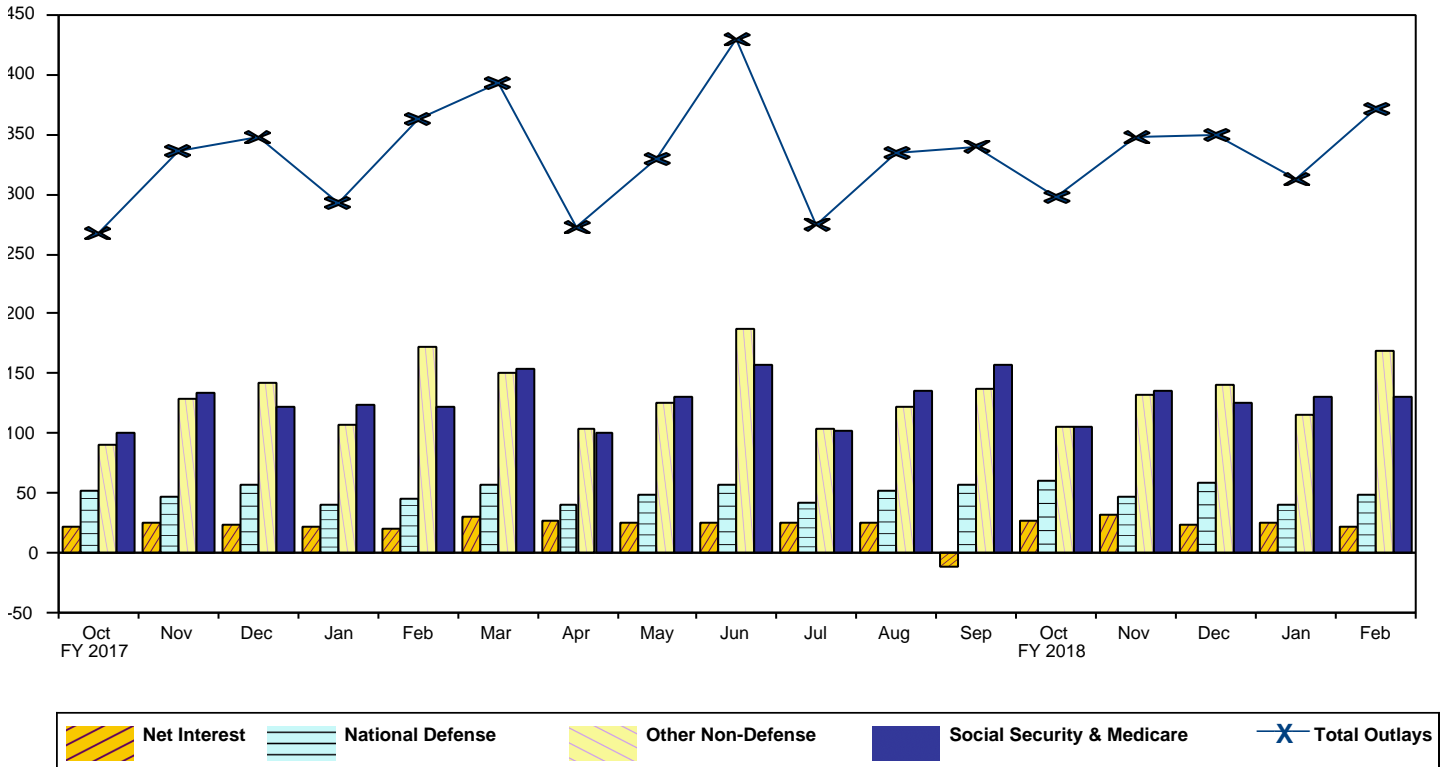


Table 3. Summary of Receipts and Outlays of the U.S. Government, February 2018 and Other Periods

[\$ millions]				
Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period Year to Date	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual Income Taxes	45,388	648,114	611,318	1,660,063
Corporation Income Taxes	-1,992	73,541	87,355	217,648
Social Insurance and Retirement Receipts:				
Employment and General Retirement (Off-Budget)	68,445	337,266	328,913	852,279
Employment and General Retirement (On-Budget)	19,498	109,558	106,774	264,640
Unemployment Insurance	2,791	14,155	14,020	48,064
Other Retirement	336	1,822	1,738	4,718
Excise Taxes	5,878	33,615	29,854	108,182
Estate and Gift Taxes	2,104	9,654	8,315	24,650
Customs Duties	2,674	15,309	14,269	40,437
Miscellaneous Receipts	10,500	43,137	53,997	119,679
Total Receipts	155,623	1,286,172	1,256,553	3,340,360
(On-Budget)	87,178	948,906	927,640	2,488,081
(Off-Budget)	68,445	337,266	328,913	852,279
Budget Outlays				
Legislative Branch	342	2,010	1,922	5,245
Judicial Branch	603	3,215	3,075	8,165
Department of Agriculture	9,154	72,793	70,668	145,843
Department of Commerce	722	3,160	3,857	9,909
Department of Defense--Military Programs	46,451	242,295	230,520	612,541
Department of Education	7,846	30,910	27,837	63,927
Department of Energy	1,991	10,283	10,635	28,251
Department of Health and Human Services	90,078	437,714	433,706	1,167,867
Department of Homeland Security	4,996	34,975	21,281	84,183
Department of Housing and Urban Development	3,409	17,854	15,354	54,887
Department of the Interior	874	6,159	5,413	14,360
Department of Justice	3,104	15,289	11,562	38,513
Department of Labor	4,505	15,972	15,671	39,435
Department of State	1,741	10,678	10,814	30,553
Department of Transportation	4,972	29,096	29,180	79,679
Department of the Treasury:				
Interest on Treasury Debt Securities (Gross)	27,950	202,018	188,176	504,280
Other	52,633	72,352	71,747	102,439
Department of Veterans Affairs	14,866	69,132	65,321	176,835
Corps of Engineers	612	2,625	2,798	6,798
Other Defense Civil Programs	4,640	22,430	20,520	55,865
Environmental Protection Agency	579	3,676	3,823	7,916
Executive Office of the President	26	157	169	408
General Services Administration	-53	-196	-287	-80
International Assistance Programs	777	7,010	9,734	16,300
National Aeronautics and Space Administration	1,379	8,011	7,805	19,334
National Science Foundation	522	2,797	2,771	7,272
Office of Personnel Management	8,238	40,414	39,749	99,724
Small Business Administration	151	738	423	-636
Social Security Administration	86,288	421,820	406,477	1,045,782
Independent Agencies	1,350	4,961	8,594	20,913
Allowances	.....	.....	.....	-27,716
Undistributed Offsetting Receipts:				
Interest	-3,264	-66,579	-68,057	-143,832
Other	-6,613	-46,632	-44,081	-101,968
Total Outlays	370,871	1,677,137	1,607,176	4,172,992
(On-Budget)	291,235	1,343,351	1,288,836	3,315,775
(Off-Budget)	79,636	333,786	318,340	857,217
Surplus (+) or Deficit (-)	-215,248	-390,965	-350,623	-832,632
(On-Budget)	-204,057	-394,445	-361,196	-827,694
(Off-Budget)	-11,191	+3,480	+10,573	-4,938

1 These estimates are based on the FY 2019 Budget, released by the Office of Management and Budget on February 12, 2018.

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

Table 4. Receipts of the U.S. Government, February 2018 and Other Periods

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	110,667			607,651			564,204		
Presidential Election Campaign Fund	5			7			6		
Other	10,606			141,564			133,812		
Total -- Individual Income Taxes	121,278	75,890	45,388	749,221	101,107	648,114	698,022	86,704	611,318
Corporation Income Taxes									
	4,333	6,325	-1,992	99,402	25,861	73,541	105,581	18,226	87,355
Social Insurance and Retirement Receipts:									
Employment and General Retirement:									
Federal Old-Age and Survivors Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes	54,997	.....	54,997	270,977	.....	270,977	258,717	.....	258,717
Self-Employment Contributions Act Taxes	366	.....	366	7,473	.....	7,473	7,435	.....	7,435
Adjustments Attributable to Prior Years-FICA	.....	.....	.....	-4,682	.....	-4,682	1,971	.....	1,971
Adjustments Attributable to Prior Years-SECA	.....	.....	.....	-1,093	.....	-1,093	-2,083	.....	-2,083
Total -- Federal Old-Age and Survivors Insurance Trust Fund	55,363	.....	55,363	272,675	.....	272,675	266,040	.....	266,040
Federal Disability Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes	12,995	.....	12,995	64,029	.....	64,029	61,133	.....	61,133
Self-Employment Contributions Act Taxes	87	.....	87	1,766	.....	1,766	1,758	.....	1,758
Adjustments Attributable to Prior Years-FICA	.....	.....	.....	-1,013	.....	-1,013	335	.....	335
Adjustments Attributable to Prior Years-SECA	.....	.....	.....	-191	.....	-191	-354	.....	-354
Total -- Federal Disability Insurance Trust Fund	13,082	.....	13,082	64,591	.....	64,591	62,872	.....	62,872
Federal Hospital Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes	18,647	.....	18,647	105,202	.....	105,202	101,633	.....	101,633
Self-Employment Contributions Act Taxes	171	.....	171	3,513	.....	3,513	3,501	.....	3,501
Adjustments Attributable to Prior Years-FICA	.....	.....	.....	-1,594	.....	-1,594	222	.....	222
Adjustments Attributable to Prior Years-SECA	.....	.....	.....	-192	.....	-192	-1,039	.....	-1,039
Total -- Federal Hospital Insurance Trust Fund	18,818	.....	18,818	106,930	.....	106,930	104,317	.....	104,317
Railroad Retirement:									
Rail Pension and Supplemental Annuity	380	(**)	380	1,354	(**)	1,354	1,244	(**)	1,244
Social Security Equivalent Account	299	(**)	299	1,274	(**)	1,274	1,214	(**)	1,214
Total -- Employment and General Retirement	87,943	(**)	87,943	446,824	(**)	446,824	435,687	(**)	435,687
Unemployment Insurance:									
Deposits by States	2,585	.....	2,585	9,931	.....	9,931	10,210	.....	10,210
Federal Unemployment Taxes	207	2	205	4,171	13	4,158	3,762	13	3,749
Railroad Unemployment Taxes	1	.....	1	66	.....	66	60	.....	60
Total -- Unemployment Insurance	2,793	2	2,791	14,168	13	14,155	14,033	13	14,020
Other Retirement:									
Federal Employees' Retirement--Employee Share	334	.....	334	1,809	.....	1,809	1,724	.....	1,724
Non-Federal Employees Retirement	2	.....	2	13	.....	13	14	.....	14
Total -- Other Retirement	336	.....	336	1,822	.....	1,822	1,738	.....	1,738
Total -- Social Insurance and Retirement Receipts	91,072	2	91,070	462,815	13	462,802	451,458	13	451,445
Excise Taxes:									
Miscellaneous Excise Taxes	-682	75	-756	13,743	1,183	12,561	11,385	2,184	9,200
Airport and Airway Trust Fund	1,751	8	1,743	5,517	8	5,509	5,290	7	5,283
Highway Trust Fund	4,880	31	4,850	15,513	133	15,380	15,334	131	15,202
Black Lung Disability Trust Fund	42	.....	42	166	.....	166	168	.....	168
Total -- Excise Taxes	5,991	114	5,878	34,940	1,324	33,615	32,177	2,323	29,854
Estate and Gift Taxes									
	2,198	94	2,104	9,966	311	9,654	8,687	373	8,315
Customs Duties									
	2,812	137	2,674	15,955	646	15,309	15,000	730	14,269
Miscellaneous Receipts:									
Deposit of Earnings, Federal Reserve System	7,655	.....	7,655	32,988	.....	32,988	31,835	.....	31,835
Universal Service Fund	806	.....	806	3,882	.....	3,882	3,921	.....	3,921
All Other	2,045	5	2,039	6,280	13	6,267	18,266	26	18,240
Total -- Miscellaneous Receipts	10,505	5	10,500	43,150	13	43,137	54,022	26	53,997
Total -- Receipts	238,190	82,567	155,623	1,415,448	129,275	1,286,172	1,364,947	108,394	1,256,553
Total -- On-Budget	169,745	82,567	87,178	1,078,181	129,275	948,906	1,036,034	108,394	927,640
Total -- Off-Budget	68,445	.....	68,445	337,266	.....	337,266	328,913	.....	328,913

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

(**) Less than absolute value of \$500,000

... No Transactions

Table 5. Outlays of the U.S. Government, February 2018 and Other Periods

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	68	(**)	68	372	1	371	366	1	365
House of Representatives	103	(**)	103	573	1	572	537	1	537
Joint Items	1	.....	1	8	.....	8	8	.....	8
Capitol Police	32	.....	32	173	.....	173	158	.....	158
Congressional Budget Office	2	.....	2	19	.....	19	19	.....	19
Architect of the Capitol	46	(**)	45	265	2	263	233	2	231
Library of Congress	44	1	44	281	5	276	258	4	254
Government Printing Office	-1	.....	-1	59	.....	59	88	.....	88
Government Accountability Office	37	.....	37	228	.....	228	222	.....	222
United States Tax Court	4	.....	4	22	.....	22	22	.....	22
Other Legislative Branch Agencies	5	.....	5	30	.....	30	28	.....	28
Proprietary Receipts from the Public	.....	-1	1	.....	7	-7	.....	4	-4
Intrabudgetary Transactions	-1	.....	-1	-3	.....	-3	-3	.....	-3
Offsetting Governmental Receipts	.....	.....	.....	.....	.....	.....	.....	(**)	(**)
Total--Legislative Branch	342	(**)	342	2,027	16	2,010	1,933	11	1,922
Judicial Branch:									
Supreme Court of the United States	7	.....	7	38	.....	38	35	.....	35
Courts of Appeals, District Courts, and Other Judicial Services	594	.....	594	3,131	.....	3,131	3,006	.....	3,006
Other	58	.....	58	231	.....	231	223	.....	223
Proprietary Receipts from the Public	.....	22	-22	.....	66	-66	.....	67	-67
Intrabudgetary Transactions	-34	.....	-34	-120	.....	-120	-122	.....	-122
Total--Judicial Branch	624	22	603	3,281	66	3,215	3,142	67	3,075
Department of Agriculture:									
Agricultural Research Service	93	.....	93	465	.....	465	494	.....	494
National Institute of Food and Agriculture:									
Research and Education Activities	43	.....	43	278	.....	278	277	.....	277
Extension Activities	29	.....	29	185	.....	185	182	.....	182
Other	9	.....	9	39	.....	39	39	.....	39
Animal and Plant Health Inspection Service	104	.....	104	491	.....	491	513	.....	513
Food Safety and Inspection Service	81	.....	81	432	.....	432	436	.....	436
Agricultural Marketing Service	122	.....	122	508	.....	508	533	.....	533
Risk Management Agency:									
Administrative and Operating Expenses	6	.....	6	33	.....	33	39	.....	39
Federal Crop Insurance Corporation Fund	477	1	476	7,186	184	7,002	5,582	121	5,461
Farm Service Agency:									
Salaries and Expenses	62	.....	62	445	.....	445	452	.....	452
USDA Supplemental Assistance	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Agricultural Disaster Relief Fund	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Commodity Credit Corporation	442	867	-424	16,589	2,735	13,854	16,819	2,478	14,341
Tobacco Trust Fund	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Agricultural Credit Insurance Fund	58	3	55	168	31	137	202	35	167
Other	7	.....	7	42	.....	42	20	.....	20
Total--Farm Service Agency	569	870	-301	17,244	2,766	14,478	17,493	2,513	14,980
Natural Resources Conservation Service:									
Conservation Operations	62	.....	62	318	.....	318	307	.....	307
Farm Security and Rural Investment Programs	247	.....	247	1,746	.....	1,746	1,674	.....	1,674
Other	7	.....	7	48	.....	48	58	.....	58
Rural Development	-5	.....	-5	56	.....	56	8	.....	8
Rural Housing Service:									
Rural Housing Insurance Fund	54	38	16	233	197	36	286	199	86
Rental Assistance Program	99	.....	99	491	.....	491	485	.....	485
Other	12	.....	12	60	.....	60	62	.....	62
Rural Utilities Service:									
Rural Electrification and Telecommunications Fund	4	301	-297	475	886	-411	74	605	-531
Other	37	5	32	216	33	183	275	41	235
Foreign Agricultural Service	202	.....	202	770	.....	770	702	.....	702
Food and Nutrition Service:									
Supplemental Nutrition Assistance Program	5,302	.....	5,302	30,056	.....	30,056	29,645	.....	29,645
Child Nutrition Programs	1,929	.....	1,929	10,542	.....	10,542	10,401	.....	10,401
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	409	.....	409	2,261	.....	2,261	2,400	.....	2,400
Other	40	.....	40	196	.....	196	179	.....	179
Total--Food and Nutrition Service	7,680	.....	7,680	43,055	.....	43,055	42,624	.....	42,624

Table 5. Outlays of the U.S. Government, February 2018 and Other Periods - 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 Agriculture: - Continued									
Forest Service:									
National Forest System	116	.....	116	655	.....	655	636	.....	636
Capital Improvement and Maintenance	25	.....	25	159	.....	159	130	.....	130
Wildland Fire Management	163	.....	163	1,472	.....	1,472	971	.....	971
Forest Service Permanent Appropriations	82	.....	82	143	.....	143	71	.....	71
Other	50	.....	50	280	.....	280	302	.....	302
Total--Forest Service	435	.....	435	2,708	.....	2,708	2,109	.....	2,109
Other	59	4	56	459	21	438	422	27	394
Proprietary Receipts from the Public	.....	60	-60	.....	673	-673	.....	521	-521
Intrabudgetary Transactions	9	.....	9	58	.....	58	22	.....	22
Total--Department of Agriculture	10,432	1,278	9,154	77,553	4,760	72,793	74,695	4,027	70,668
Department of Commerce:									
Economic Development Administration	20	.....	20	113	.....	113	112	(**)	112
Bureau of the Census	138	.....	138	765	.....	765	616	.....	616
International Trade Administration	32	.....	32	163	.....	163	165	.....	165
National Oceanic and Atmospheric Administration	428	(**)	428	2,179	2	2,177	2,163	1	2,161
National Institute of Standards and Technology	71	.....	71	404	.....	404	423	.....	423
National Telecommunications and Information Administration	17	(**)	17	85	674	-589	71	(**)	71
Other	28	10	18	181	50	131	318	82	236
Proprietary Receipts from the Public	.....	3	-3	.....	-1	1	.....	-92	92
Intrabudgetary Transactions	1	.....	1	-2	.....	-2	-19	.....	-19
Offsetting Governmental Receipts	.....	(**)	(**)	.....	3	-3	.....	1	-1
Total--Department of Commerce	735	14	722	3,887	727	3,160	3,849	-8	3,857
Department of Defense--Military Programs:									
Military Personnel:									
Department of the Army	4,667	.....	4,667	22,982	.....	22,982	22,438	.....	22,438
Department of the Navy	3,681	.....	3,681	19,440	.....	19,440	18,651	.....	18,651
Department of the Air Force	3,218	.....	3,218	14,960	.....	14,960	14,093	.....	14,093
Defense Agencies	.....	.....	.....	6,837	.....	6,837	6,769	.....	6,769
Total--Military Personnel	11,565	.....	11,565	64,218	.....	64,218	61,951	.....	61,951
Operation and Maintenance:									
Department of the Army	5,527	.....	5,527	26,716	.....	26,716	24,252	.....	24,252
Department of the Navy	4,412	.....	4,412	22,103	.....	22,103	21,243	.....	21,243
Department of the Air Force	4,506	.....	4,506	22,708	.....	22,708	22,138	.....	22,138
Defense Agencies	5,472	.....	5,472	28,237	.....	28,237	27,931	.....	27,931
Total--Operation and Maintenance	19,917	.....	19,917	99,764	.....	99,764	95,563	.....	95,563
International Reconstruction and Other Assistance:									
Department of the Army	.....	.....	.....	(**)	.....	(**)	.....	.....	.....
Procurement:									
Department of the Army	1,135	.....	1,135	6,827	.....	6,827	6,630	.....	6,630
Department of the Navy	3,386	.....	3,386	17,672	.....	17,672	15,556	.....	15,556
Department of the Air Force	4,402	.....	4,402	18,305	.....	18,305	17,497	.....	17,497
Defense Agencies	492	.....	492	2,793	.....	2,793	2,669	.....	2,669
Total--Procurement	9,414	.....	9,414	45,596	.....	45,596	42,351	.....	42,351
Research, Development, Test, and Evaluation:									
Department of the Army	564	.....	564	3,303	.....	3,303	3,131	.....	3,131
Department of the Navy	1,093	.....	1,093	6,564	.....	6,564	6,692	.....	6,692
Department of the Air Force	2,162	.....	2,162	11,409	.....	11,409	9,274	.....	9,274
Defense Agencies	1,324	.....	1,324	7,127	.....	7,127	6,581	.....	6,581
Total--Research, Development, Test, and Evaluation	5,143	.....	5,143	28,402	.....	28,402	25,678	.....	25,678
Military Construction:									
Department of the Army	165	.....	165	775	.....	775	798	.....	798
Department of the Navy	115	.....	115	627	.....	627	525	.....	525
Department of the Air Force	85	.....	85	371	.....	371	334	.....	334
Defense Agencies	208	.....	208	1,118	.....	1,118	1,014	.....	1,014
Total--Military Construction	572	.....	572	2,891	.....	2,891	2,670	.....	2,670
Family Housing:									
Department of the Army	47	.....	47	179	.....	179	166	.....	166
Department of the Navy	24	.....	24	122	.....	122	151	.....	151
Department of the Air Force	21	.....	21	116	.....	116	113	.....	113
Defense Agencies	13	.....	13	41	(**)	41	24	2	22
Revolving and Management Funds:									

Table 5. Outlays of the U.S. Government, February 2018 and Other Periods - 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--Military Programs: - Continued									
Department of the Navy	4	.....	4	(**)	.....	(**)	340	.....	340
Defense Agencies:									
Working Capital Fund	-128	.....	-128	1,707	.....	1,707	1,746	.....	1,746
Other	-101	.....	-101	58	.....	58	-183	.....	-183
Allowances	130	.....	130	130	.....	130	-140	.....	-140
Trust Funds:									
Department of the Army	(**)	.....	(**)	4	.....	4	6	.....	6
Department of the Navy	3	.....	3	10	.....	10	12	.....	12
Department of the Air Force	(**)	.....	(**)	1	.....	1	2	.....	2
Defense Agencies	(**)	.....	(**)	40	.....	40	103	.....	103
Proprietary Receipts from the Public:									
Department of the Army	.....	118	-118	.....	453	-453	.....	-484	484
Department of the Navy	.....	7	-7	.....	58	-58	.....	138	-138
Department of the Air Force	.....	(**)	(**)	.....	29	-29	.....	-17	17
Defense Agencies	.....	-17	17	.....	318	-318	.....	437	-437
Intrabudgetary Transactions:									
Department of the Army	16	.....	16	72	.....	72	21	.....	21
Department of the Navy	-21	.....	-21	-42	.....	-42	-16	.....	-16
Department of the Air Force	-48	.....	-48	-156	.....	-156	-39	.....	-39
Defense Agencies	-13	.....	-13	-1	.....	-1	75	.....	75
Offsetting Governmental Receipts:									
Department of the Army	.....	.....	.....	.....	(**)	(**)	.....	.....	.....
Total--Department of Defense--Military Programs	46,559	107	46,451	243,154	858	242,295	230,596	76	230,520
Department of Education:									
Office of Elementary and Secondary Education:									
Accelerating Achievement and Ensuring Equity	1,186	.....	1,186	5,728	.....	5,728	6,088	.....	6,088
Impact Aid	251	.....	251	657	.....	657	882	.....	882
Education Improvement Programs	339	.....	339	1,682	.....	1,682	1,812	.....	1,812
Other	24	.....	24	124	.....	124	132	.....	132
Total--Office of Elementary and Secondary Education	1,801	.....	1,801	8,191	.....	8,191	8,915	.....	8,915
Office of Innovation and Improvement	98	.....	98	521	.....	521	540	.....	540
Office of English Language Acquisition	49	.....	49	284	.....	284	271	.....	271
Office of Special Education and Rehabilitative Services:									
Special Education	1,093	.....	1,093	5,122	.....	5,122	4,880	.....	4,880
Rehabilitation Services and Disability Research	221	.....	221	1,349	.....	1,349	1,369	.....	1,369
Special Institutions for Persons with Disabilities	7	.....	7	75	.....	75	93	.....	93
Office of Vocational and Adult Education	140	.....	140	637	.....	637	681	.....	681
Office of Postsecondary Education:									
Higher Education	185	.....	185	902	.....	902	853	.....	853
Other	37	(**)	37	105	3	102	126	4	123
Total--Office of Postsecondary Education	222	(**)	222	1,007	3	1,004	979	4	976
Office of Federal Student Aid:									
Student Financial Assistance	4,097	.....	4,097	14,690	.....	14,690	13,962	.....	13,962
Student Aid Administration	117	.....	117	663	.....	663	643	.....	643
Federal Direct Student Loans	.....	.....	.....	4,145	.....	4,145	(**)	.....	(**)
Federal Family Education Loans	-12	.....	-12	-896	.....	-896	-106	.....	-106
Other	(**)	(**)	(**)	9	2	6	6	3	3
Total--Office of Federal Student Aid	4,202	(**)	4,201	18,611	2	18,608	14,506	3	14,503
Institute of Education Sciences	38	.....	38	233	.....	233	243	.....	243
Departmental Management	43	.....	43	243	.....	243	251	.....	251
Proprietary Receipts from the Public	.....	70	-70	.....	5,439	-5,439	.....	4,892	-4,892
Intrabudgetary Transactions	4	.....	4	84	.....	84	4	.....	4
Total--Department of Education	7,917	71	7,846	36,355	5,445	30,910	32,735	4,898	27,837
Department of Energy:									
National Nuclear Security Administration:									
Naval Reactors	103	.....	103	522	.....	522	492	.....	492
Weapons Activities	643	.....	643	3,708	.....	3,708	3,445	.....	3,445
Defense Nuclear Nonproliferation	156	.....	156	763	.....	763	730	.....	730
Other	32	.....	32	154	.....	154	147	.....	147
Environmental and Other Defense Activities:									
Defense Environmental Cleanup	368	.....	368	2,187	.....	2,187	2,240	.....	2,240
Other Defense Activities	78	.....	78	287	.....	287	324	.....	324

Table 5. Outlays of the U.S. Government, February 2018 and Other Periods - 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 Energy: - Continued									
Defense Nuclear Waste Disposal	(**)	.....	(**)	2	.....	2	1	.....	1
Energy Programs:									
Science	399	.....	399	2,178	.....	2,178	2,099	.....	2,099
Energy Supply	109	.....	109	560	.....	560	583	.....	583
Energy Efficiency and Renewable Energy	141	.....	141	709	.....	709	711	.....	711
Fossil Energy Research and Development	40	.....	40	211	.....	211	235	.....	235
Uranium Enrichment Decontamination and Decommissioning Fund	93	.....	93	314	.....	314	247	.....	247
Advanced Technology Vehicles Manufacturing Loan Program	(**)	.....	(**)	2	.....	2	1	.....	1
Title 17 Innovative Technology Loan Guarantee Program	1	.....	1	5	.....	5	11	.....	11
Other	88	12	77	428	43	385	445	34	411
Total--Energy Programs	871	12	859	4,406	43	4,363	4,332	34	4,298
Power Marketing Administration	316	356	-40	1,611	1,582	29	1,526	1,537	-11
Departmental Administration	17	.....	17	142	.....	142	143	.....	143
Proprietary Receipts from the Public	.....	86	-86	.....	1,212	-1,212	.....	546	-546
Intrabudgetary Transactions	-140	.....	-140	-660	.....	-660	-629	.....	-629
Total--Department of Energy	2,445	454	1,991	13,120	2,837	10,283	12,751	2,116	10,635
Department of Health and Human Services:									
Food and Drug Administration	355	1	355	634	4	630	1,211	4	1,207
Health Resources and Services Administration	896	.....	896	4,510	.....	4,510	4,400	.....	4,400
Indian Health Service	520	.....	520	1,860	.....	1,860	2,014	.....	2,014
Centers for Disease Control and Prevention	630	.....	630	3,176	.....	3,176	3,115	.....	3,115
National Institutes of Health	2,573	.....	2,573	13,604	.....	13,604	12,459	.....	12,459
Substance Abuse and Mental Health Services Administration	243	.....	243	1,451	.....	1,451	1,188	.....	1,188
Agency for Healthcare Research and Quality	26	.....	26	134	.....	134	124	.....	124
Centers for Medicare and Medicaid Services:									
Grants to States for Medicaid	30,261	.....	30,261	155,064	.....	155,064	156,877	.....	156,877
Payments to Health Care Trust Funds	26,694	.....	26,694	134,190	.....	134,190	143,268	.....	143,268
Children's Health Insurance Fund	1,522	.....	1,522	6,557	.....	6,557	6,457	.....	6,457
State Grants and Demonstrations	22	.....	22	195	.....	195	211	.....	211
Federal Hospital Insurance Trust Fund:									
Benefit Payments	25,160	.....	25,160	114,904	.....	114,904	109,619	.....	109,619
Administrative Expenses	203	.....	203	1,573	.....	1,573	817	.....	817
Total--Federal Hospital Insurance Trust Fund	25,363	.....	25,363	116,476	.....	116,476	110,437	.....	110,437
Health Care Fraud and Abuse Control	136	.....	136	596	.....	596	534	.....	534
Federal Supplementary Medical Insurance Trust Fund:									
Benefit Payments	24,877	.....	24,877	120,526	.....	120,526	112,244	.....	112,244
Administrative Expenses	183	.....	183	1,420	.....	1,420	1,000	.....	1,000
Medicare Prescription Drugs:									
Benefit Payments	7,229	.....	7,229	31,504	.....	31,504	36,838	.....	36,838
Administrative Expenses	30	.....	30	150	.....	150	134	.....	134
Total--Federal Supplementary Medical Insurance Trust Fund	32,319	.....	32,319	153,600	.....	153,600	150,216	.....	150,216
Other	179	.....	179	3,134	.....	3,134	3,518	.....	3,518
Total--Centers for Medicare and Medicaid Services	116,495	.....	116,495	569,811	.....	569,811	571,517	.....	571,517
Administration for Children and Families:									
Temporary Assistance for Needy Families	1,189	.....	1,189	6,678	.....	6,678	6,610	.....	6,610
Contingency Fund	70	.....	70	200	.....	200	212	.....	212
Payments to States for Child Support Enforcement and Family Support Programs	298	.....	298	1,463	.....	1,463	1,400	.....	1,400
Low Income Home Energy Assistance	402	.....	402	1,736	.....	1,736	1,638	.....	1,638
Refugee and Entrant Assistance	116	.....	116	578	.....	578	1,032	.....	1,032
Child Care Entitlement to States	276	.....	276	1,397	.....	1,397	1,074	.....	1,074
Payments to States for the Child Care and Development Block Grant	260	.....	260	862	.....	862	1,014	.....	1,014
Social Services Block Grant	108	.....	108	604	.....	604	674	.....	674
Children and Families Services Programs	901	.....	901	4,623	.....	4,623	4,430	.....	4,430
Payments to States for Foster Care and Adoption Assistance	602	.....	602	3,499	.....	3,499	3,072	.....	3,072
Other	38	.....	38	205	.....	205	197	.....	197
Total--Administration for Children and Families	4,260	.....	4,260	21,845	.....	21,845	21,353	.....	21,353
Administration for Community Living	154	.....	154	741	.....	741	758	.....	758

Table 5. Outlays of the U.S. Government, February 2018 and Other Periods - 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: - Continued									
Departmental Management	194	.....	194	1,571	.....	1,571	1,631	.....	1,631
Other	123	.....	123	290	.....	290	279	.....	279
Proprietary Receipts from the Public	.....	9,694	-9,694	.....	47,424	-47,424	.....	43,111	-43,111
Intrabudgetary Transactions:									
Payments for Health Insurance for the Aged:									
Federal Supplementary Medical Insurance Trust Fund	-26,694	.....	-26,694	-128,944	.....	-128,944	-137,556	.....	-137,556
Payments for Tax and Other Credits:									
Federal Hospital Insurance Trust Fund	-9	.....	-9	-5,260	.....	-5,260	-5,726	.....	-5,726
Other	6	.....	6	-281	.....	-281	54	.....	54
Total--Department of Health and Human Services	99,772	9,695	90,078	485,141	47,427	437,714	476,821	43,115	433,706
Department of Homeland Security:									
Departmental Management and Operations	98	.....	98	546	.....	546	567	.....	567
Citizenship and Immigration Services	265	.....	265	1,592	.....	1,592	1,504	.....	1,504
United States Secret Service	156	.....	156	855	.....	855	921	.....	921
Transportation Security Administration	423	.....	423	2,772	.....	2,772	2,678	.....	2,678
Immigration and Customs Enforcement	565	.....	565	2,958	.....	2,958	2,810	.....	2,810
U.S. Customs and Border Protection	1,050	2	1,048	5,714	9	5,705	5,453	5	5,449
United States Coast Guard	873	.....	873	4,437	.....	4,437	4,152	.....	4,152
National Protection and Programs Directorate	118	.....	118	774	.....	774	746	.....	746
Federal Emergency Management Agency:									
State and Local Programs									
Firefighter Assistance Grants	40	.....	40	260	.....	260	247	.....	247
Disaster Relief	1,831	.....	1,831	10,743	.....	10,743	3,028	.....	3,028
National Flood Insurance Fund	494	132	361	9,237	1,641	7,596	2,639	371	2,268
Other	112	.....	112	645	.....	645	575	.....	575
Total--Federal Emergency Management Agency	2,555	132	2,422	21,378	1,641	19,737	7,194	371	6,823
Science and Technology	79	.....	79	381	.....	381	347	.....	347
Domestic Nuclear Detection Office	34	.....	34	144	.....	144	145	.....	145
Other	44	.....	44	200	.....	200	197	.....	197
Proprietary Receipts from the Public	.....	-118	118	.....	428	-428	.....	421	-421
Intrabudgetary Transactions	-25	.....	-25	-4	.....	-4	-90	.....	-90
Offsetting Governmental Receipts	.....	1,223	-1,223	.....	4,693	-4,693	.....	4,547	-4,547
Total--Department of Homeland Security	6,236	1,240	4,996	41,746	6,771	34,975	26,623	5,343	21,281
Department of Housing and Urban Development:									
Public and Indian Housing Programs:									
Tenant Based Rental Assistance	1,776	.....	1,776	8,668	.....	8,668	8,378	.....	8,378
Housing Certificate Fund	27	.....	27	71	.....	71	103	.....	103
Public Housing Capital Fund	134	.....	134	772	.....	772	687	.....	687
Public Housing Operating Fund	331	.....	331	1,779	.....	1,779	1,808	.....	1,808
Revitalization of Severely Distressed Public Housing (Hope VI)	2	.....	2	8	.....	8	18	.....	18
Native American Housing Block Grant	42	.....	42	215	.....	215	194	.....	194
Other	7	.....	7	49	.....	49	56	.....	56
Total--Public and Indian Housing Programs	2,319	.....	2,319	11,562	.....	11,562	11,243	.....	11,243
Community Planning and Development:									
Housing Opportunities for Persons with AIDS	25	.....	25	123	.....	123	133	.....	133
Community Development Fund	462	.....	462	2,461	.....	2,461	2,360	.....	2,360
Home Investment Partnership Program	73	.....	73	386	.....	386	404	.....	404
Neighborhood Stabilization Program	(**)	.....	(**)	9	.....	9	9	.....	9
Homeless Assistance Grants	161	.....	161	835	.....	835	807	.....	807
Other	4	.....	4	28	.....	28	-202	.....	-202
Total--Community Planning and Development	724	.....	724	3,842	.....	3,842	3,509	.....	3,509
Housing Programs:									
Credit Accounts:									
FHA-Mutual Mortgage Insurance Fund, Program Account	6	.....	6	42	.....	42	45	.....	45
FHA-Mutual Mortgage Insurance Capital Reserve Account	-473	.....	-473	-2,893	.....	-2,893	-4,886	.....	-4,886
FHA-Mutual Mortgage and Cooperative Housing Insurance Fund, Liquidating Account	1	1	(**)	30	29	1	14	13	2
FHA-General and Special Risk Fund, Liquidating Account	9	17	-8	42	93	-51	50	85	-35
Housing for the Elderly or Handicapped Fund, Liquidating Account	(**)	18	-18	-12	86	-98	-72	66	-138
HUD Project-Based Rental Assistance	953	.....	953	4,815	.....	4,815	4,572	.....	4,572

Table 5. Outlays of the U.S. Government, February 2018 and Other Periods - 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 Housing and Urban Development: - Continued									
Housing for the Elderly	59	.....	59	308	.....	308	301	.....	301
Housing for Persons with Disabilities	14	.....	14	68	.....	68	70	.....	70
Other Assisted Housing Programs	10	.....	10	51	.....	51	71	.....	71
Other	9	1	7	26	10	16	23	15	8
Total--Housing Programs	587	37	550	2,478	218	2,261	188	179	9
Government National Mortgage Association:									
Guarantees of Mortgage-Backed Securities	-6	(**)	-7	-60	1	-61	1	(**)	1
Management and Administration	135	.....	135	706	.....	706	731	.....	731
Other	11	.....	11	93	.....	93	84	.....	84
Proprietary Receipts from the Public:									
FHA-General and Special Risk Fund	.....	56	-56	.....	271	-271	.....	209	-209
Other	.....	266	-266	.....	270	-270	.....	(**)	(**)
Intrabudgetary Transactions	(**)	.....	(**)	-1	.....	-1	.....	-8	.....
Offsetting Governmental Receipts	.....	1	-1	.....	6	-6	.....	6	-6
Total--Department of Housing and Urban Development	3,770	361	3,409	18,621	766	17,854	15,749	395	15,354
Department of the Interior:									
Land and Minerals Management:									
Bureau of Land Management:									
Management of Lands and Resources	86	.....	86	419	.....	419	414	.....	414
Other	21	3	18	143	26	118	160	19	141
Bureau of Ocean Energy Management	14	.....	14	61	.....	61	56	.....	56
Office of Surface Mining Reclamation and Enforcement	53	.....	53	556	.....	556	420	.....	420
Total--Land and Minerals Management	174	3	171	1,179	26	1,154	1,050	19	1,030
Water and Science:									
Bureau of Reclamation:									
Water and Related Resources	63	.....	63	330	.....	330	356	.....	356
Other	59	30	29	225	142	83	230	160	69
Central Utah Project	(**)	.....	(**)	8	.....	8	5	.....	5
United States Geological Survey	99	.....	99	468	.....	468	466	.....	466
Total--Water and Science	221	30	191	1,031	142	890	1,056	160	896
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service	210	.....	210	1,180	.....	1,180	1,257	.....	1,257
National Park Service	226	.....	226	1,323	.....	1,323	1,348	.....	1,348
Total--Fish and Wildlife and Parks	436	.....	436	2,503	.....	2,503	2,605	.....	2,605
Indian Affairs:									
Bureau of Indian Affairs and Bureau of Indian Education	189	(**)	189	859	(**)	859	1,031	(**)	1,031
Total--Indian Affairs	189	(**)	189	859	(**)	859	1,031	(**)	1,031
Departmental Offices:									
Mineral Leasing and Associated Payments	106	.....	106	614	.....	614	623	.....	623
Other	32	.....	32	177	.....	177	392	.....	392
Insular Affairs	25	.....	25	170	.....	170	159	.....	159
Office of the Special Trustee for American Indians	12	.....	12	110	.....	110	170	.....	170
Department-Wide Programs	69	.....	69	1,494	.....	1,494	467	.....	467
Total--Departmental Offices	244	.....	244	2,564	.....	2,564	1,811	.....	1,811
Other	2	.....	2	108	.....	108	103	.....	103
Proprietary Receipts from the Public	.....	327	-327	.....	1,770	-1,770	.....	1,811	-1,811
Intrabudgetary Transactions	-33	.....	-33	-149	.....	-149	-252	.....	-252
Total--Department of the Interior	1,234	360	874	8,096	1,938	6,159	7,404	1,991	5,413
Department of Justice:									
General Administration	65	.....	65	515	.....	515	234	.....	234
Legal Activities and U.S. Marshals:									
General Legal Activities	144	.....	144	868	.....	868	822	.....	822
United States Attorneys	174	.....	174	846	.....	846	866	.....	866
United States Marshals Service	94	.....	94	521	.....	521	514	.....	514
Assets Forfeiture Fund	118	.....	118	1,189	.....	1,189	280	.....	280
Other	158	.....	158	757	.....	757	818	.....	818
Federal Bureau of Investigation	646	.....	646	3,780	.....	3,780	3,722	.....	3,722
Drug Enforcement Administration	155	.....	155	989	.....	989	1,023	.....	1,023
Bureau of Alcohol, Tobacco, Firearms, and Explosives	94	.....	94	509	.....	509	514	.....	514
Federal Prison System	524	27	496	3,004	151	2,852	3,052	147	2,906
Office of Justice Programs:									
State and Local Law Enforcement Assistance	48	.....	48	338	.....	338	623	.....	623

Table 5. Outlays of the U.S. Government, February 2018 and Other Periods - 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 Justice: - Continued									
Community Oriented Policing Services	14	.....	14	76	.....	76	85	.....	85
Crime Victims Fund	157	.....	157	679	.....	679	483	.....	483
Other	84	.....	84	365	.....	365	378	.....	378
Other	43	.....	43	169	.....	169	301	.....	301
Proprietary Receipts from the Public	.....	7	-7	.....	163	-163	.....	467	-467
Intrabudgetary Transactions	679	.....	679	1,222	.....	1,222	-1,316	.....	-1,316
Offsetting Governmental Receipts	.....	58	-58	.....	224	-224	.....	224	-224
Total--Department of Justice	3,196	91	3,104	15,827	539	15,289	12,400	837	11,562
Department of Labor:									
Employment and Training Administration:									
Training and Employment Services	245	.....	245	1,283	.....	1,283	1,256	.....	1,256
Office of Job Corps	18	.....	18	528	.....	528	656	.....	656
Community Service Employment for Older Americans	32	.....	32	161	.....	161	173	.....	173
Federal Unemployment Benefits and Allowances	41	.....	41	189	.....	189	202	.....	202
Federal Additional Unemployment Compensation Program-Recovery Act	(**)	.....	(**)	-1	.....	-1	-2	.....	-2
State Unemployment Insurance and Employment Service Operations	-2	.....	-2	2	.....	2	34	.....	34
Payments to the Unemployment Trust Fund	.....	.....	.....	3	.....	3	7	.....	7
Program Administration	4	.....	4	43	.....	43	36	.....	36
Unemployment Trust Fund:									
Federal-State Unemployment Insurance:									
State Unemployment Benefits	2,805	.....	2,805	12,787	.....	12,787	13,436	.....	13,436
State Administrative Expenses	305	.....	305	1,502	.....	1,502	1,439	.....	1,439
Federal Administrative Expenses	20	.....	20	132	.....	132	131	.....	131
Other	(**)	.....	(**)	12	.....	12	28	.....	28
Total--Unemployment Trust Fund	3,130	.....	3,130	14,433	.....	14,433	15,033	.....	15,033
Other	14	.....	14	63	.....	63	125	.....	125
Total--Employment and Training Administration	3,481	.....	3,481	16,704	.....	16,704	17,520	.....	17,520
Pension Benefit Guaranty Corporation	529	121	408	2,629	4,966	-2,337	2,618	5,862	-3,244
Office of Workers' Compensation Programs:									
Special Benefits	235	.....	235	-242	.....	-242	-307	.....	-307
Energy Employees Occupational Illness Compensation Fund	94	.....	94	506	.....	506	495	.....	495
Special Benefits for Disabled Coal Miners	6	.....	6	34	.....	34	39	.....	39
Black Lung Disability Trust Fund	19	.....	19	84	.....	84	91	.....	91
Other	19	.....	19	143	.....	143	144	.....	144
Wage and Hour Division	17	.....	17	109	.....	109	104	.....	104
Occupational Safety and Health Administration	40	.....	40	219	.....	219	213	.....	213
Mine Safety and Health Administration	23	.....	23	142	.....	142	140	.....	140
Bureau of Labor Statistics	31	.....	31	219	.....	219	207	.....	207
Departmental Management	201	.....	201	454	.....	454	386	.....	386
Other	18	.....	18	125	.....	125	122	.....	122
Proprietary Receipts from the Public	.....	(**)	(**)	.....	1	-1	.....	1	-1
Intrabudgetary Transactions	-89	.....	-89	-188	.....	-188	-238	.....	-238
Total--Department of Labor	4,627	122	4,505	20,940	4,968	15,972	21,534	5,863	15,671
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and Consular Programs	544	.....	544	2,806	.....	2,806	2,816	.....	2,816
Educational and Cultural Exchange Programs	40	.....	40	275	.....	275	258	.....	258
Embassy Security, Construction, and Maintenance	161	.....	161	866	.....	866	810	.....	810
Payment to Foreign Service Retirement and Disability Fund	27	.....	27	57	.....	57	228	.....	228
Foreign Service Retirement and Disability Fund	80	.....	80	397	.....	397	398	.....	398
Other	272	.....	272	936	.....	936	743	.....	743
Total--Administration of Foreign Affairs	1,123	.....	1,123	5,338	.....	5,338	5,252	.....	5,252
International Organizations and Conferences	6	.....	6	985	.....	985	1,159	.....	1,159
Global Health and Child Survival	515	.....	515	3,242	.....	3,242	3,312	.....	3,312
Migration and Refugee Assistance	138	.....	138	709	.....	709	898	.....	898
International Narcotics Control and Law Enforcement	63	.....	63	412	.....	412	478	.....	478
Andean Counterdrug Programs	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Other	42	.....	42	196	.....	196	175	.....	175
Proprietary Receipts from the Public	.....	3	-3	.....	-10	10	.....	7	-7
Intrabudgetary Transactions	-143	.....	-143	-214	.....	-214	-454	.....	-454
Total--Department of State	1,744	3	1,741	10,668	-10	10,678	10,821	7	10,814

Table 5. Outlays of the U.S. Government, February 2018 and Other Periods - 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:									
Office of the Secretary	95	.....	95	379	.....	379	224	.....	224
Federal Aviation Administration:									
Operations	140	.....	140	183	.....	183	707	.....	707
Airport and Airway Trust Fund:									
Grants-In-Aid for Airports	219	.....	219	1,316	.....	1,316	1,395	.....	1,395
Facilities and Equipment	150	.....	150	983	.....	983	1,005	.....	1,005
Research, Engineering, and Development	9	.....	9	56	.....	56	64	.....	64
Trust Fund Share of FAA Operations	600	.....	600	3,878	.....	3,878	3,340	.....	3,340
Total--Airport and Airway Trust Fund	978	.....	978	6,233	.....	6,233	5,804	.....	5,804
Other	3	6	-4	64	16	48	-16	38	-53
Total--Federal Aviation Administration	1,121	6	1,115	6,481	16	6,465	6,495	38	6,458
Federal Highway Administration:									
Highway Trust Fund:									
Federal-Aid Highways	2,569	.....	2,569	15,683	.....	15,683	15,914	.....	15,914
Other	(**)	.....	(**)	2	.....	2	4	.....	4
Other Programs	54	.....	54	259	.....	259	124	.....	124
Total--Federal Highway Administration	2,623	.....	2,623	15,943	.....	15,943	16,042	.....	16,042
Federal Motor Carrier Safety Administration	47	.....	47	225	.....	225	219	.....	219
National Highway Traffic Safety Administration	68	.....	68	464	.....	464	400	.....	400
Federal Railroad Administration:									
Capital and Debt Service Grants to the National Railroad Passenger Corporation									
	2	.....	2	63	.....	63	131	.....	131
Capital Assistance for High Speed Rail Corridors and Intercity Passenger Rail Service									
Other	.....	.....	.....	.....	.....	.....	962	.....	962
Other	107	.....	107	663	.....	663	426	.....	426
Total--Federal Railroad Administration	109	.....	109	726	.....	726	1,520	.....	1,520
Federal Transit Administration:									
Formula Grants	3	.....	3	8	.....	8	12	.....	12
Capital Investment Grants	122	.....	122	840	.....	840	651	.....	651
Transit Formula Grants	687	.....	687	3,527	.....	3,527	3,166	.....	3,166
Other	42	.....	42	277	.....	277	330	.....	330
Total--Federal Transit Administration	853	.....	853	4,652	.....	4,652	4,158	.....	4,158
Maritime Administration	33	(**)	33	182	1	182	112	(**)	112
Other	35	2	33	210	13	196	196	12	184
Proprietary Receipts from the Public	.....	3	-3	.....	40	-40	.....	43	-43
Intrabudgetary Transactions:									
Other	(**)	.....	(**)	-94	.....	-94	-93	.....	-93
Offsetting Governmental Receipts	.....	(**)	(**)	.....	1	-1	.....	(**)	(**)
Total--Department of Transportation	4,984	11	4,972	29,166	71	29,096	29,273	93	29,180
Department of the Treasury:									
Departmental Offices:									
Exchange Stabilization Fund	7	23	-17	28	130	-103	49	56	-7
Grants for Specified Energy Property in Lieu of Tax									
Credit	32	.....	32	48	.....	48	490	.....	490
Housing and Economic Recovery Programs	(**)	.....	(**)	1	.....	1	.....	.....	.....
Troubled Asset Relief Program	93	.....	93	1,004	.....	1,004	1,630	.....	1,630
Other	89	.....	89	528	.....	528	824	.....	824
Bureau of the Fiscal Service:									
Payment to the Resolution Funding Corporation	.....	.....	.....	1,314	.....	1,314	1,314	.....	1,314
Financial Agent Services	67	.....	67	311	.....	311	303	.....	303
Interest Paid to Credit Financing Accounts	.....	.....	.....	.....	.....	.....	13	.....	13
Claims, Judgements, and Relief Acts	267	.....	267	965	.....	965	1,841	.....	1,841
Other	528	(**)	528	1,669	(**)	1,669	398	(**)	398
Total--Bureau of the Fiscal Service	863	(**)	863	4,259	(**)	4,259	3,869	(**)	3,868
Federal Financing Bank	-45	.....	-45	-658	.....	-658	-402	.....	-402
Alcohol and Tobacco Tax and Trade Bureau:									
Salaries and Expenses	9	.....	9	47	.....	47	45	.....	45
Internal Revenue Collections for Puerto Rico	28	.....	28	130	.....	130	153	.....	153
Bureau of Engraving and Printing	-28	.....	-28	16	.....	16	-16	.....	-16
United States Mint	143	118	25	750	894	-145	1,601	1,619	-18
Internal Revenue Service:									

Table 5. Outlays of the U.S. Government, February 2018 and Other Periods - Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury: - Continued									
Taxpayer Services	215	.....	215	970	.....	970	994	.....	994
Enforcement	338	.....	338	1,909	.....	1,909	1,939	.....	1,939
Operations Support	322	.....	322	1,699	.....	1,699	1,765	.....	1,765
Build America Bond Payments, Recovery Act	342	.....	342	1,559	.....	1,559	1,609	.....	1,609
Refundable Premium Tax Credits and Cost Sharing Reductions	4,363	.....	4,363	17,084	.....	17,084	14,842	.....	14,842
Payment Where Earned Income Credit Exceeds Liability for Tax	35,390	.....	35,390	35,645	.....	35,645	37,088	.....	37,088
Payment Where Child Tax Credit Exceeds Liability for Tax	11,443	.....	11,443	11,573	.....	11,573	12,328	.....	12,328
Payment Where American Opportunity Tax Credit Exceeds Liability for Tax	1,275	.....	1,275	1,363	.....	1,363	1,621	.....	1,621
Refunding Internal Revenue Collections, Interest	125	.....	125	732	.....	732	496	.....	496
Other	93	(**)	92	1,222	1	1,222	560	1	558
Total--Internal Revenue Service	53,906	(**)	53,906	73,756	1	73,755	73,241	1	73,239
Comptroller of the Currency	84	7	77	621	23	598	485	20	465
Interest on the Public Debt:									
Interest on Treasury Debt Securities (Gross):									
Public Issues (Accrual Basis)	22,496	.....	22,496	130,266	.....	130,266	112,502	.....	112,502
Special Issues (Cash Basis)	5,453	.....	5,453	71,752	.....	71,752	75,674	.....	75,674
Total--Interest on Treasury Debt Securities (Gross)	27,950	.....	27,950	202,018	.....	202,018	188,176	.....	188,176
Total--Interest on the Public Debt	27,950	.....	27,950	202,018	.....	202,018	188,176	.....	188,176
Other	9	.....	9	47	.....	47	45	.....	45
Proprietary Receipts from the Public	.....	2,307	-2,307	.....	6,409	-6,409	.....	8,159	-8,159
Intrabudgetary Transactions	-99	.....	-99	-765	.....	-765	-411	.....	-411
Total--Department of the Treasury	83,039	2,456	80,583	281,828	7,458	274,370	269,779	9,855	259,923
Department of Veterans Affairs:									
Joint DOD-VA Medical Facility Demonstration Fund	32	.....	32	161	.....	161	164	.....	164
Veterans Health Administration:									
Veterans Choice Fund, Veterans Health Administration	291	.....	291	1,625	.....	1,625	1,689	.....	1,689
Medical Services	4,417	.....	4,417	23,296	.....	23,296	21,889	.....	21,889
Medical Support and Compliance	508	.....	508	2,626	.....	2,626	2,495	.....	2,495
Medical Facilities	422	.....	422	2,250	.....	2,250	2,168	.....	2,168
Other	93	35	57	513	198	315	507	193	314
Benefits Programs:									
Public Enterprise Funds:									
Housing Accounts	(**)	1	-1	2	5	-3	1	5	-5
Other	60	61	-1	363	367	-5	348	346	3
Compensation and Pensions	7,524	.....	7,524	29,990	.....	29,990	27,747	.....	27,747
Readjustment Benefits	1,114	.....	1,114	5,440	.....	5,440	5,415	.....	5,415
Veterans Housing Benefit Program Fund	31	.....	31	165	.....	165	372	.....	372
Insurance Funds:									
National Service Life	62	.....	62	311	.....	311	337	.....	337
Veterans Special Life	16	1	15	73	41	33	70	45	25
Other	11	.....	11	44	.....	44	39	.....	39
Total--Benefits Programs	8,818	62	8,756	36,387	413	35,974	34,329	396	33,933
Departmental Administration:									
Construction	74	.....	74	573	.....	573	518	.....	518
Information Technology Systems	265	.....	265	1,765	.....	1,765	1,839	.....	1,839
General Operating Expenses	230	.....	230	1,440	(**)	1,440	1,391	(**)	1,391
Other	108	.....	108	639	.....	639	531	.....	531
Proprietary Receipts from the Public:									
National Service Life	.....	4	-4	.....	21	-21	.....	25	-25
Other	.....	287	-287	.....	1,500	-1,500	.....	1,574	-1,574
Intrabudgetary Transactions	-1	.....	-1	-10	.....	-10	-9	.....	-9
Total--Department of Veterans Affairs	15,255	389	14,866	71,265	2,133	69,132	67,511	2,190	65,321
Corps of Engineers:									
Construction	20	.....	20	637	.....	637	906	.....	906
Operation and Maintenance	382	.....	382	1,223	.....	1,223	1,242	.....	1,242
Flood Control and Coastal Emergencies	109	.....	109	576	.....	576	208	.....	208
Rivers and Harbors Contributed Funds	22	.....	22	139	.....	139	190	.....	190
Other	113	.....	113	484	.....	484	465	.....	465
Proprietary Receipts from the Public	.....	34	-34	.....	433	-433	.....	214	-214
Intrabudgetary Transactions	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total--Corps of Engineers	646	34	612	3,058	433	2,625	3,012	214	2,798

Table 5. Outlays of the U.S. Government, February 2018 and Other Periods - 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
Other Defense Civil Programs:									
Military Retirement:									
Payment to Military Retirement Fund	.....	.....	.....	82,877	.....	82,877	81,192	.....	81,192
Military Retirement Fund	4,972	.....	4,972	19,945	.....	19,945	19,601	.....	19,601
Retiree Health Care:									
Payment to Department of Defense Medicare-Eligible Retiree Health Care Fund	.....	.....	.....	6,567	.....	6,567	5,670	.....	5,670
Department of Defense Medicare-Eligible Retiree Health Care Fund	447	.....	447	4,077	.....	4,077	4,212	.....	4,212
Educational Benefits	19	.....	19	109	.....	109	125	.....	125
Other	20	.....	20	112	.....	112	126	.....	126
Proprietary Receipts from the Public	.....	2	-2	.....	9	-9	.....	9	-9
Intrabudgetary Transactions	-818	.....	-818	-91,248	.....	-91,248	-90,398	.....	-90,398
Total--Other Defense Civil Programs	4,642	2	4,640	22,439	9	22,430	20,529	9	20,520
Environmental Protection Agency:									
Science and Technology	64	.....	64	302	.....	302	321	.....	321
Environmental Programs and Management	210	.....	210	1,067	.....	1,067	1,084	.....	1,084
State and Tribal Assistance Grants	228	.....	228	1,741	.....	1,741	1,880	.....	1,880
Payment to the Hazardous Substance Superfund	121	.....	121	492	.....	492	154	.....	154
Hazardous Substance Superfund	100	.....	100	542	.....	542	455	.....	455
Other	18	1	18	152	28	124	131	25	107
Proprietary Receipts from the Public	.....	12	-12	.....	108	-108	.....	42	-42
Intrabudgetary Transactions	-145	.....	-145	-470	.....	-470	-126	.....	-126
Offsetting Governmental Receipts	.....	5	-5	.....	12	-12	.....	9	-9
Total--Environmental Protection Agency	596	17	579	3,824	148	3,676	3,899	76	3,823
Executive Office of the President:									
The White House	4	.....	4	22	.....	22	25	.....	25
Office of Management and Budget	7	.....	7	39	.....	39	41	.....	41
Unanticipated Needs	3	.....	3	14	.....	14	13	.....	13
Other	12	.....	12	83	.....	83	90	.....	90
Proprietary Receipts from the Public	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary Transactions	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total--Executive Office of the President	26	(**)	26	158	(**)	157	169	(**)	169
General Services Administration:									
Real Property Activities	-64	.....	-64	-260	.....	-260	-200	.....	-200
Supply and Technology Activities	-5	.....	-5	-36	.....	-36	-196	.....	-196
General Activities	14	.....	14	106	.....	106	144	.....	144
Proprietary Receipts from the Public	.....	-2	2	.....	3	-3	.....	32	-32
Intrabudgetary Transactions	1	.....	1	-4	.....	-4	-3	.....	-3
Total--General Services Administration	-55	-2	-53	-194	3	-196	-255	32	-287
International Assistance Programs:									
Millennium Challenge Corporation	56	.....	56	279	.....	279	262	.....	262
International Security Assistance:									
Pakistan Counterinsurgency Capability Fund	.....	.....	.....	5	.....	5	.....	.....	.....
Foreign Military Financing Program	616	.....	616	1,796	.....	1,796	3,438	.....	3,438
Economic Support Fund	386	.....	386	2,185	.....	2,185	2,653	.....	2,653
Other	82	.....	82	469	7	462	546	(**)	546
Total--International Security Assistance	1,084	.....	1,084	4,454	7	4,447	6,637	(**)	6,636
Multilateral Assistance:									
Other	3	.....	3	309	.....	309	364	.....	364
Total--Multilateral Assistance	3	.....	3	309	.....	309	364	.....	364
Agency for International Development:									
Development Assistance Program	173	.....	173	935	.....	935	1,132	.....	1,132
Assistance for Europe, Eurasia and Central Asia	30	.....	30	187	.....	187	39	.....	39
International Disaster Assistance	560	.....	560	1,499	.....	1,499	1,020	.....	1,020
Operating Expenses	79	.....	79	500	.....	500	709	.....	709
Other	28	.....	28	198	.....	198	225	(**)	225
Proprietary Receipts from the Public	.....	-1	1	.....	(**)	(**)	.....	1	-1
Intrabudgetary Transactions	(**)	.....	(**)	-1	.....	-1	-45	.....	-45
Total--Agency for International Development	870	-1	871	3,319	(**)	3,319	3,080	1	3,079
Overseas Private Investment Corporation:									
Overseas Private Investment Corporation Accounts	9	33	-25	47	88	-41	42	84	-41
Proprietary Receipts from the Public	.....	4	-4	.....	58	-58	.....	89	-89
Total--Overseas Private Investment Corporation	9	37	-28	47	146	-99	42	172	-130

Table 5. Outlays of the U.S. Government, February 2018 and Other Periods - 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
International Assistance Programs: - Continued									
Peace Corps	36	(**)	37	166	1	165	163	2	161
Military Sales Program:									
Foreign Military Sales Trust Fund	2,019	.....	2,019	12,665	.....	12,665	11,572	.....	11,572
Other	10	(**)	10	27	1	26	36	85	-49
Proprietary Receipts from the Public	.....	3,283	-3,283	.....	14,150	-14,150	.....	12,201	-12,201
Other	9	(**)	9	49	(**)	49	41	1	40
Total--International Assistance Programs	4,096	3,319	777	21,315	14,305	7,010	22,197	12,463	9,734
National Aeronautics and Space Administration:									
Science	386	.....	386	2,308	.....	2,308	2,221	.....	2,221
Aeronautics	49	.....	49	262	.....	262	261	.....	261
Exploration	394	.....	394	1,731	.....	1,731	1,589	.....	1,589
Cross Agency Support	171	.....	171	1,087	.....	1,087	1,172	.....	1,172
Space Operations	306	.....	306	2,080	.....	2,080	2,034	.....	2,034
Other	73	.....	73	545	.....	545	529	.....	529
Proprietary Receipts from the Public	.....	(**)	(**)	.....	(**)	(**)	.....	1	-1
Intrabudgetary Transactions	(**)	.....	(**)	-1	.....	-1	-1	.....	-1
Total--National Aeronautics and Space Administration	1,379	(**)	1,379	8,012	(**)	8,011	7,806	1	7,805
National Science Foundation:									
Research and Related Activities	407	.....	407	2,165	.....	2,165	2,194	.....	2,194
Education and Human Resources	75	.....	75	369	.....	369	343	.....	343
Other	41	.....	41	273	.....	273	257	.....	257
Proprietary Receipts from the Public	.....	1	-1	.....	11	-11	.....	23	-23
Total--National Science Foundation	523	1	522	2,807	11	2,797	2,793	23	2,771
Office of Personnel Management:									
Government Payment for Annuitants, Employees Health and Life Insurance Benefits									
	1,030	.....	1,030	5,263	.....	5,263	5,200	.....	5,200
Postal Service Retiree Health Benefits Fund	355	.....	355	1,532	.....	1,532	1,420	.....	1,420
Civil Service Retirement and Disability Fund	7,100	.....	7,100	35,469	.....	35,469	34,802	.....	34,802
Employees Life Insurance Fund	289	594	-304	1,249	1,785	-536	1,185	1,267	-82
Employees and Retired Employees Health Benefits Fund	4,464	4,454	10	21,824	22,627	-803	21,035	21,961	-926
Other	53	.....	53	181	.....	181	89	.....	89
Proprietary Receipts from the Public	.....	(**)	(**)	.....	1	-1	.....	2	-2
Intrabudgetary Transactions:									
Postal Service Contributions	-2	.....	-2	-674	.....	-674	-734	.....	-734
Civil Service Retirement and Disability Fund:									
Other	-3	.....	-3	-16	.....	-16	-17	.....	-17
Total--Office of Personnel Management	13,286	5,048	8,238	64,827	24,413	40,414	62,978	23,229	39,749
Small Business Administration:									
Salaries and Expenses	79	.....	79	441	(**)	441	258	(**)	258
Business Loans Program	(**)	(**)	(**)	2	-1	4	8	2	6
Disaster Loans Program	48	(**)	48	211	(**)	211	75	(**)	75
Other	18	2	16	86	8	78	93	8	85
Proprietary Receipts from the Public	.....	-2	2	.....	-2	2	.....	3	-3
Intrabudgetary Transactions	6	.....	6	2	.....	2	2	.....	2
Total--Small Business Administration	152	(**)	151	743	5	738	435	13	423
Social Security Administration:									
Payments to Social Security Trust Funds	18	.....	18	19,385	.....	19,385	18,477	.....	18,477
Supplemental Security Income Program	5,002	.....	5,002	20,186	.....	20,186	19,918	.....	19,918
Federal Old-Age and Survivors Insurance Trust Fund (Off-Budget):									
Benefit Payments	69,248	.....	69,248	340,682	.....	340,682	325,691	.....	325,691
Administrative Expenses	232	.....	232	1,500	.....	1,500	1,548	.....	1,548
Total--Federal Old-Age and Survivors Insurance Trust Fund (Off-Budget)	69,480	.....	69,480	342,182	.....	342,182	327,239	.....	327,239
Federal Disability Insurance Trust Fund (Off-Budget):									
Benefit Payments	11,837	.....	11,837	59,274	.....	59,274	59,216	.....	59,216
Administrative Expenses	228	.....	228	1,174	.....	1,174	1,053	.....	1,053
Total--Federal Disability Insurance Trust Fund (Off-Budget)	12,066	.....	12,066	60,447	.....	60,447	60,269	.....	60,269
Other	18	.....	18	67	.....	67	60	.....	60
Proprietary Receipts from the Public:									
On-Budget	.....	272	-272	.....	1,047	-1,047	.....	994	-994

Table 5. Outlays of the U.S. Government, February 2018 and Other Periods - 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
Social Security Administration: - Continued									
Off-Budget	.....	5	-5	.....	17	-17	.....	15	-15
Intrabudgetary Transactions:									
Off-Budget ²	-18	.....	-18	-19,384	.....	-19,384	-18,476	.....	-18,476
Total--Social Security Administration	86,565	278	86,288	422,883	1,064	421,820	407,487	1,010	406,477
Independent Agencies:									
Broadcasting Board of Governors	63	(**)	63	311	(**)	311	311	(**)	311
Bureau of Consumer Financial Protection	135	.....	135	323	.....	323	285	(**)	285
Corporation for National and Community Service	66	(**)	66	401	1	399	396	1	395
Corporation for Public Broadcasting	.....	.....	.....	451	.....	451	445	.....	445
District of Columbia:									
Courts	31	(**)	31	146	(**)	146	132	(**)	132
General and Special Payments	23	(**)	23	211	31	180	232	23	208
Equal Employment Opportunity Commission	29	(**)	29	154	(**)	154	158	(**)	157
Export-Import Bank of the United States	-3	.....	-3	27	2	24	-2	5	-7
Federal Communications Commission:									
Universal Service Fund	794	.....	794	4,041	.....	4,041	4,071	.....	4,071
Spectrum Auction Program Account	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Other	40	2	38	113	10	103	71	11	59
Federal Deposit Insurance Corporation:									
Deposit Insurance Fund	-74	.....	-74	-5,178	.....	-5,178	-3,507	.....	-3,507
FSLIC Resolution Fund	(**)	1	-1	(**)	4	-4	(**)	8	-8
Total--Federal Deposit Insurance Corporation	-74	1	-75	-5,178	4	-5,182	-3,507	8	-3,515
Federal Drug Control Programs	18	.....	18	104	.....	104	190	.....	190
Federal Housing Finance Agency	20	.....	20	109	.....	109	107	.....	107
Institute of Museum and Library Services	14	(**)	14	92	(**)	92	94	.....	94
Intelligence Community Management Account	44	.....	44	172	.....	172	183	(**)	183
Legal Services Corporation	66	.....	66	210	.....	210	123	.....	123
National Archives and Records Administration	36	2	34	183	13	170	181	7	173
National Credit Union Administration	51	141	-90	512	1,804	-1,292	402	2,010	-1,608
National Endowment for the Arts	12	(**)	12	58	(**)	58	61	(**)	61
National Endowment for the Humanities	10	(**)	10	58	(**)	58	59	1	58
National Labor Relations Board	20	(**)	20	113	(**)	113	115	(**)	115
Nuclear Regulatory Commission	71	93	-22	377	380	-3	388	414	-26
Postal Service:									
Off-Budget:									
Public Enterprise Funds	5,250	5,448	-198	41,377	41,850	-472	37,885	38,655	-770
Other	47	.....	47	127	.....	127	151	.....	151
Railroad Retirement Board:									
Federal Windfall Subsidy	2	.....	2	9	.....	9	10	.....	10
Federal Payments to the Railroad Retirement Accounts	(**)	.....	(**)	369	.....	369	355	.....	355
Railroad Unemployment Insurance Trust Fund:									
Benefit Payments	9	.....	9	47	.....	47	54	.....	54
Transfer To Administrative Funds	1	.....	1	6	.....	6	7	.....	7
Rail Industry Pension Fund:									
Benefit Payments	454	.....	454	2,253	.....	2,253	2,208	.....	2,208
OASDI Certifications	(**)	.....	(**)	-2	.....	-2	-2	.....	-2
Transfer to Administrative Funds	7	.....	7	32	.....	32	30	.....	30
Other	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
National Railroad Retirement Investment Trust:									
Administrative Expenses	5	.....	5	34	.....	34	27	.....	27
Transfers to the Railroad Retirement Trust Funds from the National Railroad Retirement Investment Trust	140	.....	140	1,007	.....	1,007	727	.....	727
Railroad Social Security Equivalent Benefit Account:									
Benefit Payments	602	.....	602	2,994	.....	2,994	2,964	.....	2,964
Transfer To Administrative Funds	3	.....	3	12	.....	12	12	.....	12
Other	-5	.....	-5	(**)	.....	(**)	-1	.....	-1
Proprietary Receipts from the Public	.....	907	-907	.....	2,293	-2,293	.....	902	-902
Intrabudgetary Transactions:									
Other	-141	.....	-141	-1,377	.....	-1,377	-1,082	.....	-1,082
Total--Railroad Retirement Board	1,077	907	170	5,386	2,293	3,092	5,310	902	4,408
Securities and Exchange Commission	149	(**)	149	717	(**)	717	727	(**)	726
Smithsonian Institution	76	(**)	76	432	(**)	432	417	(**)	417
Tennessee Valley Authority	3,983	4,288	-305	17,943	18,361	-418	21,392	21,571	-180
Other	199	17	182	1,280	537	743	2,298	468	1,830
Total--Independent Agencies	12,250	10,899	1,350	70,250	65,289	4,961	72,672	64,077	8,594

Table 5. Outlays of the U.S. Government, February 2018 and Other Periods - 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:									
Other Interest	.....	.....	.....	.....	(**)	(**)	.....	(**)	(**)
Employer Share, Employee Retirement:									
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund:									
Federal Employer Contributions	-319	.....	-319	-1,585	.....	-1,585	-1,537	.....	-1,537
Postal Service Employer Contributions	-51	.....	-51	-276	.....	-276	-282	.....	-282
Department of State:									
Foreign Service Retirement and Disability Fund	-28	.....	-28	-139	.....	-139	-137	.....	-137
Other Defense Civil Programs:									
Military Retirement Fund	-1,894	.....	-1,894	-14,167	.....	-14,167	-14,264	.....	-14,264
Department of Defense Medicare-Eligible Retiree Health Care Fund	.....	.....	.....	-8,384	.....	-8,384	-7,165	.....	-7,165
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	-2,378	.....	-2,378	-12,830	.....	-12,830	-12,682	.....	-12,682
Social Security Administration:									
Federal Old-Age and Survivors Insurance Trust Fund:									
Federal Employer Contributions	-1,278	.....	-1,278	-5,838	.....	-5,838	-5,510	.....	-5,510
Federal Disability Insurance Trust Fund:									
Federal Employer Contributions	-302	.....	-302	-1,379	.....	-1,379	-1,302	.....	-1,302
Other	(**)	.....	(**)	(**)	.....	(**)	-1	.....	-1
Total--Employer Share, Employee Retirement	-6,250	.....	-6,250	-44,598	.....	-44,598	-42,880	.....	-42,880
Interest Received by Trust Funds:									
Judicial Branch:									
Judicial Survivors Annuity Fund	-5	.....	-5	-3	.....	-3	1	.....	1
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund	-27	.....	-27	-3,628	.....	-3,628	-3,665	.....	-3,665
Federal Supplementary Medical Insurance Trust Fund	-31	.....	-31	-1,105	.....	-1,105	-1,075	.....	-1,075
Department of Homeland Security:									
Oil Spill Liability Trust Fund	-2	.....	-2	-29	.....	-29	-14	.....	-14
Other	-4	.....	-4	-11	.....	-11	-6	.....	-6
Department of Labor:									
Unemployment Trust Fund	-9	.....	-9	-678	.....	-678	-587	.....	-587
Department of State:									
Foreign Service Retirement and Disability Fund	(**)	.....	(**)	-272	.....	-272	-282	.....	-282
Department of Transportation:									
Airport and Airway Trust Fund	-3	.....	-3	-133	.....	-133	-135	.....	-135
Department of Veterans Affairs:									
National Service Life Insurance Fund	(**)	.....	(**)	-67	.....	-67	-80	.....	-80
United States Government Life Insurance Fund	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Corps of Engineers	-14	.....	-14	-61	.....	-61	-34	.....	-34
Other Defense Civil Programs:									
Military Retirement Fund	-2,873	.....	-2,873	-5,509	.....	-5,509	-5,458	.....	-5,458
Educational Benefits Fund	-11	.....	-11	-24	.....	-24	-26	.....	-26
Armed Forces Retirement Home	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Environmental Protection Agency	-23	.....	-23	-29	.....	-29	-23	.....	-23
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	-32	.....	-32	-12,798	.....	-12,798	-13,251	.....	-13,251
Social Security Administration:									
Federal Old-Age and Survivors Insurance Trust Fund	-127	.....	-127	-40,865	.....	-40,865	-42,505	.....	-42,505
Federal Disability Insurance Trust Fund	-29	.....	-29	-1,015	.....	-1,015	-741	.....	-741
Independent Agencies:									
Railroad Retirement Board	-5	.....	-5	-22	.....	-22	-13	.....	-13
Other	-5	.....	-5	-10	.....	-10	-9	.....	-9
Other	-66	.....	-66	-320	.....	-320	-155	.....	-155
Total--Interest Received by Trust Funds	-3,264	.....	-3,264	-66,579	.....	-66,579	-68,057	.....	-68,057
Rents and Royalties on the Outer Continental Shelf Lands	.....	363	-363	.....	2,034	-2,034	.....	1,201	-1,201
Total--Undistributed Offsetting Receipts	-9,514	363	-9,877	-111,177	2,034	-113,211	-110,937	1,201	-112,138
Total Outlays	407,503	36,632	370,871	1,871,621	194,483	1,677,137	1,790,401	183,225	1,607,176
Total On-Budget	322,415	31,179	291,235	1,495,968	152,617	1,343,351	1,433,391	144,554	1,288,836
Total Off-Budget	85,089	5,453	79,636	375,653	41,867	333,786	357,010	38,670	318,340
Total Surplus (+) or Deficit (-)			-215,248			-390,965			-350,623
Total On-Budget			-204,057			-394,445			-361,196
Total Off-Budget			-11,191			+3,480			+10,573

Table 5. Outlays of the U.S. Government, February 2018 and Other Periods - Continued
 [\$ millions]

MEMORANDUM

Receipts Offset Against Outlays (In Millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary Receipts	86,757	77,622
Intrabudgetary Transactions	360,195	369,119
Governmental Receipts	5,319	5,200
Total Receipts Offset Against Outlays	<u>452,271</u>	<u>451,941</u>

1 Amount decreased by \$1 million due to additional reporting for the month of January 2018.

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

checks.

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

... No Transactions

(**) Less than absolute value of \$500,000

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, February 2018 and Other Periods

Assets and Liabilities Directly Related to Budget Off-Budget Activity	Net Transactions (- denotes net reduction of either liability or asset accounts)			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Liability Accounts:						
Borrowing from the Public:						
Treasury Securities, Issued Under General Financing Authorities:						
Debt Held by the Public	347,420	477,161	237,957	14,673,428	14,803,169	15,150,588
Intragovernmental Holdings	14,522	133,611	148,191	5,571,471	5,690,560	5,705,082
Total Treasury Securities Outstanding	361,942	610,772	386,149	20,244,900	20,493,730	20,855,672
Plus Premium on Treasury Securities	-294	-1,577	-1,341	30,639	29,357	29,063
Less Discount on Treasury Securities	1,126	4,748	2,242	96,017	99,638	100,764
Total Treasury Securities Net of Premium and Discount	360,521	604,447	382,565	20,179,522	20,423,448	20,783,969
Agency Securities, Issued Under Special Financing Authorities (See Schedule B; for Other Agency Borrowing, See Schedule C)						
Total Federal Securities	-298	-328	-102	24,369	24,339	24,041
Deduct:	360,224	604,120	382,463	20,203,891	20,447,787	20,808,011
Federal Securities Held as Investments of Government Accounts (See Schedule D)						
Less Discount on Federal Securities Held as Investments of Government Accounts	14,381	133,511	147,798	5,563,074	5,682,204	5,696,585
Net Federal Securities Held as Investments of Government Accounts	103	1,416	-227	25,909	27,222	27,325
Total Borrowing from the Public	14,278	132,095	148,025	5,537,165	5,654,982	5,669,260
Accrued Interest Payable to the Public	345,945	472,025	234,438	14,666,725	14,792,805	15,138,750
Allocations of Special Drawing Rights	-26,828	-19,310	-13,680	65,480	72,998	46,169
Uninvested Balances, Deposit Funds	-397	1,151	-1,480	49,912	51,459	51,063
Miscellaneous Liability Accounts (Includes Checks Outstanding Etc.)	-179,034	2,022	1,665	24,551	205,607	26,573
Total Liability Accounts	4,515	3,019	1,952	8,501	7,005	11,520
Asset Accounts (Deduct)						
Cash and Monetary Assets:						
U.S. Treasury Operating Cash:						
Federal Reserve Account ¹	-76,405	40,068	-164,025	159,322	275,794	199,390
Balance	-76,405	40,068	-164,025	159,322	275,794	199,390
Special Drawing Rights:						
Total Holdings	-377	1,245	-813	51,443	53,065	52,688
SDR Certificates Issued to Federal Reserve Banks	.....	.....	.....	-5,200	-5,200	-5,200
Balance	-377	1,245	-813	46,243	47,865	47,488
Reserve Position on the U.S. Quota in the IMF:						
U.S. Subscription to International Monetary Fund:						
Direct Quota Payments	.....	.....	.....	111,629	111,629	111,629
Maintenance of Value Adjustments	-933	2,705	-3,479	5,666	9,304	8,371
Letter of Credit Issued to IMF	71	258	755	-102,153	-101,966	-101,895
Dollar Deposits with the IMF	3	-7	4	-309	-319	-316
Receivable/Payable (-) for Interim Maintenance of Value Adjustments	838	-2,441	3,176	-3,325	-6,604	-5,766
Balance	-21	514	456	11,509	12,043	12,023
Loans to International Monetary Fund	.....	-1,961	-431	7,903	5,942	5,942
Other Cash and Monetary Assets	495	319	-124	26,083	25,907	26,402
Total Cash and Monetary Assets	-76,307	40,185	-164,936	251,060	367,552	291,245
Non-Federal Securities of the National Railroad Retirement Investment Trust						
Net Activity, Guaranteed Loan Financing (See Schedule E)	762	1,295	77	25,013	25,546	26,308
Net Activity, Direct Loan Financing (See Schedule E)	-706	-777	484	13,727	13,656	12,950
Miscellaneous Asset Accounts	5,447	26,211	34,672	1,281,470	1,302,234	1,307,681
Total Asset Accounts	-337	1,153	1,620	-1,218	272	-65
Excess of Liabilities (+) or Assets (-)	-71,141	68,068	-128,083	1,570,051	1,709,260	1,638,119
Transactions Not Applied to Current Year's Surplus or Deficit (See Schedule A for Details)	215,342	390,839	350,979	13,245,117	13,420,613	13,635,956
Total Budget and Off-Budget Federal Entities (Financing of Deficit (+) or Disposition of Surplus (-))	-94	126	-356	.....	220	126
	215,248	390,965	350,623	13,245,117	13,420,834	13,636,082

1 Major sources of information used to determine Treasury's operating cash balance include Federal Reserve Banks, Treasury Regional Finance Centers, Internal Revenue Service Centers, various electronic systems, and information on the Public Debt. Information is presented on a modified cash basis. Deposits are reflected as received and withdrawals are reflected as processed.

2 Amount increased by \$1 million due to additional reporting by the Department of Justice for the month of January 2018.

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

Table 6. Schedule A-Analysis of Change in Excess of Liabilities of the U.S. Government, February 2018 and Other Periods

Classification	[\$ millions]		
	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	13,420,615	13,245,002	12,580,299
Adjustments During Current Fiscal Year for Changes in Composition of Unified Budget:			
Revisions by Federal Agencies to the Prior Budget Results	-1	115	-749
Excess of Liabilities Beginning of Period (Current Basis)	13,420,613	13,245,117	12,579,550
Budget Surplus (-) or Deficit:			
Based on Composition of Unified Budget in Prior Fiscal Year	215,248	390,965	350,623
Total Surplus (-) or Deficit (Table 2)	215,248	390,965	350,623
Total-On-Budget (Table 2)	204,057	394,445	361,196
Total-Off-Budget (Table 2)	11,191	-3,480	-10,573
Transactions Not Applied to Current Year's Surplus or Deficit:			
Premium/Discount on Buyback of U.S. Treasury Securities	.....	-1	(**)
Other	94	-126	356
Total-Transactions Not Applied to Current Year's Surplus or Deficit	94	-126	356
Excess of Liabilities Close of Period	13,635,956	13,635,956	12,930,529

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

(**) Less than absolute value of \$500,000

Table 6. Schedule B-Securities Issued by Federal Agencies Under Special Financing Authorities, February 2018 and Other Periods

Classification	[\$ millions]					
	This Month	Net Transactions (-) denotes net reduction of liability accounts		Account Balances Current Fiscal Year		
		Fiscal Year to Date		Beginning of		Close of This Month
This Year	Prior Year	This Year	This Month			
Agency Securities, Issued Under Special Financing Authorities:						
Obligations Guaranteed by the United States, Issued By:						
Department of Housing and Urban Development:						
Federal Housing Administration	19	19	19
Obligations Not Guaranteed by the United States, Issued By:						
Legislative Branch:						
Architect of the Capitol	1	3	-5	89	92	93
Independent Agencies:						
Federal Communications Commission	(**)	(**)	(**)
National Archives and Records Administration	-12	-12	-11	52	52	40
Tennessee Valley Authority	-286	-318	-86	24,209	24,176	23,890
Total Agency Securities	-298	-328	-102	24,369	24,339	24,041

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

(**) Less than absolute value of \$500,000

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, February 2018 and Other Periods

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 US Treasury:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation	-286	2,711	-3,852	8,401	11,397	11,112
Agricultural Credit Insurance Fund	179	800	810	10,461	11,081	11,260
Farm Storage Facility Loans	.....	180	248	943	1,123	1,123
Apple Loans Fund	.....	.....	.....	(**)	(**)	(**)
Emergency Boll Weevil Loan Fund	.....	-1	.....	5	4	4
Rural Housing Service:						
Rural Housing Insurance	65	396	394	18,122	18,453	18,518
Rural Community Facility Loans Fund	82	653	1,145	8,490	9,062	9,143
Multifamily Housing Revitalization Loan Account	(**)	11	21	380	390	391
Rural Business - Cooperative Service:						
Rural Business and Industry Loans	.....	.....	.....	39	39	39
Rural Development Loan Fund	1	5	5	312	316	317
Rural Economic Development Loan Fund	.....	12	11	202	214	214
Renewable Energy Guaranteed Loan Account	.....	.....	.....	3	3	3
Rural Microenterprise Investment Loans	(**)	3	2	36	39	39
Biorefinery Assistance Loan Account	.....	.....	53	53	53	53
Rural Utilities Service:						
Rural Water and Waste Disposal Fund	48	280	436	12,943	13,176	13,224
Rural Electrification and Telecommunications Fund	175	286	257	7,786	7,897	8,072
Rural Telephone Bank	.....	.....	.....	178	178	178
Distance Learning and Telemedicine Program	1	3	9	1,033	1,035	1,036
Foreign Agricultural Service	.....	.....	.....	601	601	601
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries Finance	.....	55	2	430	485	485
Department of Defense--Military Programs:						
Family Housing Improvement Loans	26	51	21	1,630	1,655	1,681
Department of Education:						
College Housing and Academic Facilities Loans	.....	.....	.....	22	22	22
Federal Direct Student Loans	.....	71,478	81,753	1,087,478	1,158,956	1,158,956
Teach Grant Loans	10	42	46	624	656	666
Temporary Student Loan Purchase Authority	.....	-184	-888	49,231	49,047	49,047
Federal Family Education Loans	.....	.....	.....	41,140	41,140	41,140
Department of Energy:						
Bonneville Power Administration Fund	.....	-56	.....	5,009	4,953	4,953
Western Area Power Administration - Recovery Act	.....	.....	.....	97	97	97
Advanced Technology Vehicles Manufacturing Loans	.....	.....	.....	43	43	43
Title 17 Innovative Technology Loans	.....	(**)	14	389	389	389
Department of Health and Human Services:						
Consumer Operated and Oriented Plan	.....	.....	-392	651	651	651
Consumer Operated and Oriented Plan Program Contingency Fund	.....	.....	-82	202	202	202
Department of Homeland Security:						
National Flood Insurance Fund	.....	-9,900	1,600	30,425	20,525	20,525
Disaster Assistance Loan Fund	(**)	1	(**)	15	16	16
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Low-Rent Public Housing - Loans and Other Expenses	.....	.....	.....	116	116	116
Native Hawaiian Housing Loans	.....	.....	.....	6	6	6
Housing Programs:						
Emergency Homeowners' Relief Fund	.....	.....	.....	(**)	(**)	(**)
Federal Housing Administration	.....	25	75	27,954	27,979	27,979
Green Retrofit Program for Multifamily Housing-Recovery Act	.....	.....	.....	5	5	5
Department of the Interior:						
Bureau of Indian Affairs and Bureau of Indian Education	.....	.....	.....	4	4	4
Bureau of Reclamation Loan Fund	.....	.....	.....	31	31	31
Assistance to American Samoa Loan Fund	.....	.....	(**)	9	9	9
Department of Labor:						
Black Lung Disability Trust Fund	.....	.....	.....	4,337	4,337	4,337

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, February 2018 and Other Periods - Continued

Classification	[\$ millions]					
	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 US Treasury: - Continued						
Department of State:						
Repatriation Loans	(**)	(**)	1	4	5	5
Department of Transportation:						
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	162	1,105	1,838	13,718	14,661	14,823
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	.....	.....	130	579	579	579
Other	.....	.....	.....	(**)	(**)	(**)
Maritime Administration:						
Maritime Guaranteed Loan (Title XI) Fund	.....	.....	.....	1	1	1
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	(**)	4	2	76	80	80
Temporary Credit and Liquidity Program	.....	.....	.....	4,438	4,438	4,438
Troubled Asset Relief Program	-34	-34	-289	119	119	85
Small Business Lending Financing Fund	.....	.....	.....	362	362	362
Federal Financing Bank Revolving Fund	465	712	1,437	61,270	61,518	61,983
Department of Veterans Affairs:						
Veterans Housing Benefit Program Fund	.....	26	70	489	515	515
Native American Veteran Housing Fund	.....	4	6	69	73	73
Vocational Rehabilitation Loan Fund	.....	(**)	2	1	1	1
Corps of Engineers:						
Washington Aqueduct	.....	(**)	(**)	1	1	1
International Assistance Programs:						
International Security Assistance:						
Foreign Military Loan Program	.....	955	.....	2,461	3,416	3,416
Military Debt Reduction	.....	.....	.....	43	43	43
Agency for International Development:						
International Debt Reduction	.....	.....	.....	36	36	36
Development Credit Authority Loan Fund	.....	.....	.....	1	1	1
Overseas Private Investment Corporation	15	205	364	3,015	3,205	3,220
Small Business Administration:						
Business Loan Fund	.....	(**)	8	2,110	2,110	2,110
Disaster Loan Fund	.....	3,388	500	5,583	8,971	8,971
Independent Agencies:						
Export-Import Bank of the United States	29	144	1,326	24,645	24,760	24,789
National Credit Union Administration	.....	.....	-1,000	.....	.....	.....
Presidio Trust	.....	.....	.....	43	43	43
Railroad Retirement Board:						
Social Security Equivalent Benefit Account	268	1,730	1,687	3,712	5,175	5,442
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities	.....	.....	.....	20	20	20
Total Borrowing from the US Treasury	1,206	75,092	87,767	1,442,633	1,516,518	1,517,724
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Utilities Service:						
Rural Electrification and Telecommunications Fund	429	-67	938	45,080	44,584	45,013
Department of Education:						
Historically Black College and University Capital Financing Fund	-1	30	75	1,559	1,590	1,589
Department of Energy:						
Advanced Technology Vehicles Manufacturing Loans	.....	-148	-163	2,799	2,652	2,652
Title 17 Innovative Technology Loans	-21	-152	134	11,395	11,265	11,243
Department of Health and Human Services:						
Health Maintenance Organization Loan and Loan Guarantee Fund	.....	.....	.....	(**)	(**)	(**)
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration	37	148	157	1,193	1,304	1,341
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	19	94	68	491	566	585

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, February 2018 and Other Periods - Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank: - Continued						
Department of Veterans Affairs:						
Guaranteed Transitional Housing Loans for Homeless Veterans	.....	(**)	(**)	4	4	4
International Assistance Programs:						
International Security Assistance:						
Foreign Military Financing Program	.....	.....	.....	8,975	8,975	8,975
Independent Agencies:						
Postal Service	.....	.....	.....	15,000	15,000	15,000
Total Borrowing from the Federal Financing Bank	463	-95	1,209	86,497	85,939	86,402

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

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan

these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

... No Transactions

(**) Less than absolute value of \$500,000

Table 6. Schedule D-Investments of Federal Government Accounts in Federal Securities, February 2018 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Federal Funds:						
Department of Agriculture	-12	-12	-7	210	210	198
Department of Commerce	.....	3	3	.....	3	3
Department of Defense--Military Programs:						
Defense Cooperation Account	(**)	(**)	.....	8	8	8
Department of Energy	91	73	264	55,558	55,539	55,630
Department of Health and Human Services	.....	3	572	1,145	1,148	1,148
Department of Homeland Security	.....	.....	-1,039	.....	.....	.....
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund	650	3,313	5,008	30,879	33,542	34,192
Government National Mortgage Association:						
Guarantees of Mortgage-Backed Securities	16	-1,318	-1,327	17,276	15,941	15,958
Department of the Interior	93	130	396	9,090	9,127	9,220
Department of Justice	-3	535	.....	.....	539	535
Department of Labor	-412	2,731	3,462	28,475	31,617	31,206
Department of State:						
Foreign Service Retirement and Disability Fund	1	3	2	10	12	13
Other	.....	(**)	.....	15	15	15
Department of Transportation	6	11	307	2,258	2,263	2,269
Department of the Treasury	-5	82	-805	24,508	24,596	24,591
Department of Veterans Affairs:						
Veterans Reopened Insurance Fund	-2	-7	-8	123	117	115
Servicemen'S Group Life Insurance Fund	.....	(**)	(**)	1	1	1
Other Defense Civil Programs:						
Uniformed Services Retiree Health Care Fund	-12	12,208	12,053	225,847	238,067	238,055
Office of Personnel Management:						
Postal Service Contributions	509	-858	-686	49,491	48,124	48,632
Independent Agencies:						
Federal Deposit Insurance Corporation:						
Deposit Insurance Fund	74	5,260	3,574	80,161	85,348	85,422
FSLIC Resolution Fund	1	4	7	839	843	844
Federal Housing Finance Agency	-17	22	31	61	100	83
National Credit Union Administration	89	3,200	559	13,470	16,581	16,669
Postal Service	220	331	762	10,965	11,077	11,297
Tennessee Valley Authority	(**)	(**)	(**)	25	25	25
Other						
Treasury Securities	-485	-405	82	17,570	17,651	17,166
Other	83	923	328	11,727	12,568	12,650
Total Treasury Securities	884	26,232	23,539	579,712	605,060	605,944
Total Federal Funds	884	26,232	23,539	579,712	605,060	605,944
Trust Funds:						
Legislative Branch:						
Library of Congress	(**)	-1	-2	22	21	21
United States Tax Court	(**)	(**)	(**)	12	12	12
Other	(**)	(**)	2	29	29	29
Judicial Branch:						
Judicial Retirement Funds	18	24	51	1,183	1,190	1,208
Department of Agriculture	.....	.....	.....	6	6	6
Department of Commerce	.....	4	.....	333	337	337
Department of Defense--Military Programs:						
Voluntary Separation Incentive Fund	-1	-5	21	131	127	126
Other	10	-10	27	1,273	1,252	1,263
Department of Health and Human Services:						
Federal Hospital Insurance Trust Fund	-5,162	3,702	7,750	197,835	206,699	201,537
Federal Supplementary Medical Insurance Trust Fund	3,776	23,369	34,204	70,589	90,182	93,958
Other	-1	127	18	3,629	3,758	3,756
Department of Homeland Security	234	370	179	7,598	7,734	7,967
Department of the Interior	-102	4	-11	28	134	32
Department of Labor:						
Unemployment Trust Fund	3,026	277	-1,748	60,711	57,962	60,988
Other	33	-5	11	65	27	60
Department of State:						

Table 6. Schedule D-Investments of Federal Government Accounts in Federal Securities, February 2018 and Other Periods - Continued
 [\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Trust Funds - Continued						
Foreign Service Retirement and Disability Fund	-22	84	261	18,792	18,899	18,877
Other	-2	-5	-4	50	47	45
Department of Transportation:						
Airport and Airway Trust Fund	706	306	471	13,404	13,004	13,710
Highway Trust Fund	1,966	-1,985	-1,534	52,332	48,381	50,347
Department of the Treasury	-77	-620	-468	3,043	2,500	2,423
Department of Veterans Affairs:						
General Post Fund, National Homes	.....	.....	.....	108	108	108
National Service Life Insurance	-58	-222	-229	3,604	3,441	3,383
United States Government Life Insurance Fund	(**)	(**)	(**)	3	3	3
Veterans Special Life Insurance Fund	-16	-33	-25	1,603	1,586	1,570
Corps of Engineers	143	697	645	9,194	9,748	9,891
Other Defense Civil Programs:						
Military Retirement Fund	-159	84,172	81,635	660,970	745,301	745,142
Other	3	-36	-78	1,121	1,082	1,085
Environmental Protection Agency	175	79	-374	5,329	5,233	5,408
National Aeronautics and Space Administration	1	(**)	(**)	17	16	17
Office of Personnel Management:						
Civil Service Retirement and Disability Fund						
Treasury Securities	19,927	-8,017	-7,141	905,103	877,160	897,087
Employees Life Insurance Fund	325	556	104	45,680	45,911	46,236
Employees and Retired Employees Health Benefits Fund	-10	855	926	26,021	26,886	26,876
Social Security Administration:						
Federal Old-Age and Survivors Insurance Trust Fund	-12,647	-4,297	4,414	2,820,200	2,828,550	2,815,903
Federal Disability Insurance Trust Fund	1,383	7,514	5,844	69,669	75,800	77,183
Independent Agencies:						
Harry S Truman Scholarship Foundation	.....	(**)	(**)	52	52	52
Japan-United States Friendship Commission	.....	.....	.....	33	33	33
Railroad Retirement Board						
Treasury Securities	41	452	176	2,331	2,742	2,783
Agency Securities	-1	-1	-1	1	1	.....
Other						
Treasury Securities	-10	-80	-864	1,260	1,190	1,180
Total Treasury Securities	13,498	107,280	124,260	4,983,361	5,077,143	5,090,641
Total Agency Securities	-1	-1	-1	1	1	.....
Total Trust Funds	13,497	107,279	124,259	4,983,362	5,077,144	5,090,641
Grand Total	14,381	133,511	147,798	5,563,074	5,682,204	5,696,585

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

Note: Investments are in Treasury securities unless otherwise noted.

... No Transactions

(**) Less than absolute value of \$500,000

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, February 2018 and Other Periods

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Guaranteed Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation Export Fund	-1	-20	-17	233	214	213
Agricultural Credit Insurance Fund	-1	2	-6	-211	-209	-210
Natural Resources Conservation Service:						
Agricultural Resource Conservation Demonstration Program	.....	.....	.....	(**)	(**)	(**)
Rural Housing Service:						
Rural Community Facility Loans	-1	-2	8	-31	-33	-33
Rural Housing Insurance Fund	12	91	70	-116	-38	-25
Rural Business - Cooperative Service:						
Rural Business and Industry Loans	-15	-37	-31	-318	-341	-356
Renewable Energy Guaranteed Loan Account	-5	-8	-10	-31	-35	-40
Biorefinery Assistance Loan Account	(**)	-18	53	41	23	23
Rural Utilities Service:						
Rural Water and Waste Disposal Fund	(**)	(**)	(**)	-25	-25	-25
Department of Commerce:						
General Administration:						
Emergency Oil, Gas, and Steel Account	.....	.....	.....	5	5	5
Department of Defense--Military Programs						
	.....	.....	(**)	-85	-85	-85
Department of Education:						
Office of Student Financial Assistance:						
Federal Family Education Loans	-491	-711	-2,104	25,044	24,824	24,333
Department of Energy:						
Title 17 Innovative Technology Loans	.....	.....	.....	-143	-143	-143
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health Center Loans	.....	.....	.....	-1	-1	-1
Health Education Assistance Loans	.....	.....	.....	-70	-70	-70
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian Housing Loans	-3	-1	2	-196	-194	-197
Native Hawaiian Housing Loans	(**)	(**)	(**)	3	3	3
Community Planning and Development:						
Community Development Loans	(**)	-1	(**)	-57	-58	-58
Housing Programs:						
FHA-Mutual Mortgage Insurance Loans	98	1,607	4,417	4,113	5,622	5,720
FHA-General and Special Risk Fund	66	386	684	-4,007	-3,688	-3,622
Home Ownership Preservation Entity Fund	(**)	1	(**)	-17	-17	-17
Government National Mortgage Association:						
Guarantees of Mortgage-Backed Securities	-146	-779	-999	8,258	7,625	7,479
Department of the Interior:						
Bureau of Indian Affairs and Bureau of Indian Education	(**)	-1	-4	-44	-45	-45
Department of Transportation:						
Office of the Secretary:						
Minority Business Resource Center Fund	(**)	(**)	.....	(**)	(**)	(**)
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	.....	.....	.....	(**)	(**)	(**)
Maritime Administration:						
Maritime Guaranteed Loan (Title XI) Fund	(**)	(**)	(**)	-322	-322	-322
Department of the Treasury:						
Departmental Offices:						
Air Transportation Stabilization Fund	.....	.....	.....	(**)	(**)	(**)
Troubled Assets Insurance Financing Fund	.....	.....	.....	(**)	(**)	(**)
Troubled Asset Relief Program	.....	(**)	(**)	-5	-5	-5
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	-96	-631	-795	-11,359	-11,894	-11,990
International Assistance Programs:						
Agency for International Development:						

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, February 2018 and Other Periods - Continued

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Guaranteed Loan Financing Activity: - Continued						
Ukraine Export Credit Insurance Fund	.....	.....	.....	-1,166	-1,166	-1,166
Loan Guarantees to Israel	.....	.....	.....	-1,293	-1,293	-1,293
Urban and Environmental Credit Guaranteed Loans	(**)	1	1	-52	-51	-51
Microenterprise and Small Enterprise Development	.....	.....	.....	(**)	(**)	(**)
Development Credit Authority Loan Fund	-1	-4	-4	-94	-97	-98
Tunisia Loan Fund	.....	.....	-255	-825	-825	-825
Overseas Private Investment Corporation	-10	-59	-46	373	323	313
Small Business Administration:						
Business Loan Fund	-95	-578	-474	-2,532	-3,016	-3,110
Independent Agencies:						
Export-Import Bank of the United States	-19	-13	-6	-1,340	-1,334	-1,353
Net Activity, Guaranteed Loan Financing	-706	-777	484	13,727	13,656	12,950
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural Credit Insurance Fund	19	-177	-112	9,995	9,800	9,818
Farm Storage Facility Loans	5	28	-6	754	777	782
Apple Loans Fund	.....	.....	(**)	(**)	(**)	(**)
Emergency Boll Weevil Loan Fund	.....	-1	(**)	5	4	4
Rural Housing Service:						
Rural Community Facility Loans Fund	60	451	897	7,256	7,647	7,707
Rural Housing Insurance Fund	-47	-213	-280	15,590	15,424	15,378
Multifamily Housing Revitalization Loan Account	(**)	7	12	333	340	341
Rural Business - Cooperative Service:						
Rural Business and Industry Loan Fund	(**)	(**)	(**)	7	6	6
Rural Development Loan Fund	-1	-8	-11	282	274	274
Rural Economic Development Loan Fund	-2	-3	-4	172	171	169
Rural Microenterprise Investment Loans	(**)	2	1	33	35	35
Rural Utilities Service:						
Rural Water and Waste Disposal Loans	-7	-111	-102	11,319	11,214	11,207
Rural Electrification and Telecommunications Fund	409	-34	404	48,003	47,559	47,969
Rural Telephone Bank	-2	-13	-24	144	132	131
Distance Learning and Telemedicine Program	-17	-112	-46	847	752	735
Rural Development Insurance Fund	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 Direct Loan Fund	-2	-55	-60	504	451	449
International Debt Reduction	.....	-5	-7	-36	-41	-41
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries Finance	-4	23	-13	428	455	451
Department of Defense--Military Programs	19	18	-12	1,630	1,629	1,648
Department of Education:						
Office of Postsecondary Education:						
College Housing and Academic Facilities Loans	(**)	(**)	(**)	4	3	3
Historically Black College and University Capital Financing Fund	-1	36	79	1,261	1,297	1,296
Office of Student Financial Assistance:						
Federal Direct Student Loans	5,227	29,554	37,518	1,037,633	1,061,960	1,067,187
Teach Grant Loans	6	13	17	594	601	607
Temporary Student Loan Purchase Authority	-655	-3,242	-4,025	74,090	71,504	70,849
Department of Energy:						
Advanced Technology Vehicles Manufacturing Loans	.....	-148	-163	2,739	2,591	2,591
Title 17 Innovative Technology Loans	-21	-152	204	10,799	10,669	10,647
Department of Health and Human Services:						
Consumer Operated and Oriented Plan	(**)	(**)	-10	628	628	628
Consumer Operated and Oriented Plan Program Contingency Fund	.....	.....	17	192	192	192
Department of Homeland Security:						
Disaster Assistance Loan Fund	-1	-1	(**)	-30	-30	-31
Department of Housing and Urban Development:						
Housing Programs:						

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, February 2018 and Other Periods - Continued

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Direct Loan Financing Activity: - Continued						
Emergency Homeowners' Relief Fund	(**)	(**)	(**)	-1	-1	-2
FHA-Mutual Mortgage Insurance Loans	.....	(**)	(**)	(**)	(**)	(**)
FHA-General and Special Risk Fund	40	174	178	1,338	1,472	1,512
Green Retrofit Program for Multifamily Housing Fund	.....	(**)	-1	1	(**)	(**)
Department of the Interior:						
Bureau of Reclamation	.....	.....	.....	32	32	32
Bureau of Indian Affairs and Bureau of Indian Education	(**)	(**)	(**)	3	3	3
Assistance to American Samoa Loan Fund	.....	.....	(**)	9	9	9
Department of State:						
Administration of Foreign Affairs:						
Repatriation Loans	(**)	(**)	-1	1	1	1
Department of Transportation:						
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	160	838	1,605	13,077	13,754	13,915
Tiger Tifia Loan Fund	.....	-482	(**)	640	157	157
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	.....	-30	-538	531	501	501
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	18	92	67	566	640	659
GSE Mortgage-Backed Securities Purchase Program	.....	.....	.....	4,613	4,613	4,613
Temporary Credit and Liquidity Program	-29	-267	-1,225	4,245	4,007	3,978
Troubled Asset Relief Program	-2	-15	-317	81	68	65
Small Business Lending Program	.....	-24	-76	317	294	294
Bureau of the Fiscal Service	.....	.....	.....	(**)	(**)	(**)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	-4	-12	-23	401	393	389
Native American Veteran Housing Fund	(**)	-1	(**)	65	64	64
Transitional Housing Loans	(**)	(**)	(**)	(**)	(**)	(**)
Vocational Rehabilitation Loan Fund	(**)	(**)	(**)	1	1	1
International Assistance Programs:						
International Security Assistance:						
Foreign Military Loan Program	.....	-100	1,157	2,367	2,267	2,267
Military Debt Reduction	.....	.....	.....	32	32	32
Agency for International Development:						
International Debt Reduction	.....	-27	-11	-24	-50	-50
Overseas Private Investment Corporation	-6	20	213	2,261	2,287	2,281
International Monetary Programs	.....	.....	.....	-278	-278	-278
Small Business Administration:						
Business Loan Fund	-1	-9	(**)	170	162	161
Disaster Loan Fund	269	1,077	145	5,178	5,986	6,255
Independent Agencies:						
Export-Import Bank of the United States	16	-878	-776	19,605	18,711	18,727
Federal Communications Commission:						
Spectrum Auction Loan Fund	(**)	(**)	(**)	(**)	(**)	(**)
Net Activity, Direct Loan Financing	5,447	26,211	34,672	1,281,470	1,302,234	1,307,681

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

Note: Federal credit programs provide benefits to the public in the form of direct loans and loan guarantees. This table reflects cash transactions and balances of the nonbudgetary financing fund accounts that result from the disbursement of loans, collection of fees, repayment of principal, sale of collateral, interest, and subsidy received from the credit program accounts at

net present value in accordance with the Credit Reform Act of 1990. Unreimbursed costs such as administrative expenses and subsidy payments are reported on a cash basis and included within each program's budgetary totals in Table 5.

... No Transactions

(**) Less than absolute value of \$500,000

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2018

Classification	[\$ millions]												Fiscal Year to Date	Comparable Period Prior F.Y.	
	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.			
Receipts:															
Individual Income Taxes	127,832	98,703	164,311	211,879	45,388									648,114	611,318
Corporation Income Taxes	3,729	-2,304	60,627	13,482	-1,992									73,541	87,355
Social Insurance and Retirement Receipts:															
Employment and General Retirement	80,800	86,829	83,975	107,278	87,943									446,824	435,687
Unemployment Insurance	2,883	3,030	252	5,200	2,791									14,155	14,020
Other Retirement	335	339	422	389	336									1,822	1,738
Excise Taxes	7,463	7,240	4,755	8,280	5,878									33,615	29,854
Estate and Gift Taxes	1,615	1,931	1,712	2,292	2,104									9,654	8,315
Customs Duties	3,239	3,100	3,107	3,188	2,674									15,309	14,269
Miscellaneous Receipts	7,445	9,507	6,636	9,049	10,500									43,137	53,997
Total--Receipts This Year	235,341	208,374	325,797	361,038	155,623									1,286,172	.....
(On-Budget)	175,308	143,890	263,995	278,535	87,178									948,906	.....
(Off-Budget)	60,033	64,484	61,801	82,503	68,445									337,266	.....
<i>Total--Receipts Prior Year</i>	<i>221,692</i>	<i>199,875</i>	<i>319,204</i>	<i>344,069</i>	<i>171,713</i>									<i>.....</i>	<i>1,256,553</i>
<i>(On-Budget)</i>	<i>165,322</i>	<i>139,453</i>	<i>254,986</i>	<i>263,613</i>	<i>104,266</i>									<i>.....</i>	<i>927,640</i>
<i>(Off-Budget)</i>	<i>56,370</i>	<i>60,422</i>	<i>64,218</i>	<i>80,456</i>	<i>67,447</i>									<i>.....</i>	<i>328,913</i>
Outlays:															
Legislative Branch	401	374	411	482	342									2,010	1,922
Judicial Branch	621	627	731	633	603									3,215	3,075
Department of Agriculture:															
Commodity Credit Corporation	8,579	2,839	2,283	577	-424									13,854	14,341
Foreign Agricultural Service	341	76	98	52	202									770	702
Other	12,969	13,770	10,957	11,096	9,377									58,169	55,625
Department of Commerce	670	736	156	875	722									3,160	3,857
Department of Defense--Military Programs:															
Military Personnel	21,301	10,962	13,878	6,512	11,565									64,218	61,951
Operation and Maintenance	19,248	19,276	21,809	19,514	19,917									99,764	95,508
International Reconstruction and Other Assistance															
Procurement	10,628	8,096	10,711	6,514	9,370									(**)	.....
Research, Development, Test, and Evaluation	4,738	5,767	7,916	4,838	5,143									28,402	25,678
Military Construction	682	530	692	414	572									2,891	2,670
Family Housing	78	104	79	93	104									459	452
Revolving and Management Funds	-35	-118	1,302	840	-225									1,764	1,904
Other	400	234	276	-1,437	4									-523	6
Total Department of Defense--Military Programs	57,041	44,851	56,665	37,288	46,451									242,295	230,520
Department of Education	4,622	4,279	4,553	9,610	7,846									30,910	27,837
Department of Energy	2,462	1,833	1,923	2,074	1,991									10,283	10,635
Department of Health and Human Services:															
National Institutes of Health	2,517	2,773	3,121	2,620	2,573									13,604	12,459
Centers for Medicare and Medicaid Services:															
Grants to States for Medicaid	31,735	31,670	31,349	30,050	30,261									155,064	156,877
Federal Hospital Insurance Trust Fund	16,163	25,592	24,137	25,221	25,363									116,476	110,437
Federal Supplementary Medical Insurance Trust Fund	17,642	38,259	32,184	33,197	32,319									153,600	150,216
Other	31,533	25,274	25,363	33,946	28,553									144,670	153,988
Administration for Children and Families	4,176	4,781	3,980	4,648	4,260									21,845	21,353
Other	-34,542	-29,509	-30,960	-39,284	-33,250									-167,546	-171,623
Department of Homeland Security	8,294	8,688	6,397	6,600	4,996									34,975	21,281
Department of Housing and Urban Development	3,382	3,580	3,868	3,616	3,409									17,854	15,354
Department of the Interior	1,099	1,191	1,603	1,391	874									6,159	5,413
Department of Justice	3,046	3,404	2,229	3,505	3,104									15,289	11,562
Department of Labor:															
Unemployment Trust Fund	2,549	2,450	2,661	3,642	3,130									14,433	15,033
Other	-4,940	1,020	1,832	2,252	1,375									1,539	637
Department of State	2,031	2,697	2,201	2,008	1,741									10,678	10,814
Department of Transportation:															
Highway Trust Fund	3,938	3,573	3,094	2,510	2,569									15,684	15,918
Other	2,401	2,591	3,060	2,956	2,403									13,411	13,262
Department of the Treasury:															
Interest on Treasury Debt Securities (Gross)	24,412	38,014	83,827	27,815	27,950									202,018	188,176

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2018 - Continued

Classification	[\$ millions]												Fiscal Year to Date	Comparable Period Prior F.Y.	
	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.			
Outlays: - Continued															
Other	5,483	5,062	2,933	6,241	52,633									72,352	71,747
Department of Veterans Affairs:															
Compensation and Pensions	511	7,304	14,194	457	7,524									29,990	27,747
National Service Life	58	54	60	60	58									290	312
Other	7,696	7,311	9,382	7,178	7,285									38,852	37,262
Corps of Engineers	117	565	922	409	612									2,625	2,798
Other Defense Civil Programs	2,299	4,390	10,091	1,010	4,640									22,430	20,520
Environmental Protection Agency	752	704	951	690	579									3,676	3,823
Executive Office of the President	30	31	38	33	26									157	169
General Services Administration	-55	131	15	-234	-53									-196	-287
International Assistance Programs:															
International Security Assistance	530	1,294	942	596	1,084									4,447	6,636
Multilateral Assistance	292	-2	4	12	3									309	364
Agency for International Development	918	469	488	573	871									3,319	3,079
Other	1,267	139	-573	-717	-1,181									-1,065	-345
National Aeronautics and Space Administration	1,531	1,657	2,123	1,322	1,379									8,011	7,805
National Science Foundation	642	561	497	576	522									2,797	2,771
Office of Personnel Management	8,506	8,332	7,086	8,252	8,238									40,414	39,749
Small Business Administration	111	142	150	183	151									738	423
Social Security Administration:															
Federal Old-Age and Survivors Insurance Trust Fund (Off-Budget)	67,808	67,512	67,940	69,442	69,480									342,182	327,239
Federal Disability Insurance Trust Fund (Off-Budget)	12,166	11,810	11,979	12,427	12,066									60,447	60,269
Other	336	4,620	9,103	389	4,742									19,191	18,969
Independent Agencies:															
Deposit Insurance Fund	-307	-1,335	-3,408	-54	-74									-5,178	-3,507
FSLIC Resolution Fund	-1	-1	-1	-1	-1									-4	-8
Postal Service:															
Off-Budget:															
Public Enterprise Funds	254	-897	421	-54	-198									-472	-770
Other	3	48	10	20	47									127	151
Tennessee Valley Authority	-24	118	-96	-110	-305									-418	-180
Other	2,705	2,161	1,875	2,284	1,881									10,907	12,907
Undistributed Offsetting Receipts:															
Employer Share, Employee Retirement	-20,737	-5,533	-6,165	-5,914	-6,250									-44,598	-42,880
Interest Received by Trust Funds	3,052	-4,729	-59,536	-2,102	-3,264									-66,579	-68,057
Rents and Royalties on the Outer Continental Shelf Lands	-578	-384	-160	-549	-363									-2,034	-1,201
Other	(**)	(**)	.....	.....	.....									(**)	(**)
Totals This Year:															
Total Outlays	298,555	346,922	348,989	311,801	370,871									1,677,137	.....
(On-Budget)	229,104	270,084	311,314	241,614	291,235									1,343,351	.....
(Off-Budget)	69,451	76,838	37,676	70,186	79,636									333,786	.....
Total-Surplus (+) or Deficit (-)	-63,214	-138,547	-23,192	49,237	-215,248									-390,965	.....
(On-Budget)	-53,796	-126,194	-47,318	36,920	-204,057									-394,445	.....
(Off-Budget)	-9,418	-12,354	24,126	12,317	-11,191									3,480	.....
Total Borrowing from the Public	77,450	166,318	-104,313	-13,375	345,945									472,025	234,438
<i>Total-Outlays Prior Year</i>	<i>267,523</i>	<i>336,544</i>	<i>346,541</i>	<i>292,812</i>	<i>363,757</i>									<i>.....</i>	<i>1,607,176</i>
<i>(On-Budget)</i>	<i>199,909</i>	<i>262,006</i>	<i>313,481</i>	<i>225,590</i>	<i>287,851</i>									<i>.....</i>	<i>1,288,836</i>
<i>(Off-Budget)</i>	<i>67,613</i>	<i>74,538</i>	<i>33,060</i>	<i>67,222</i>	<i>75,907</i>									<i>.....</i>	<i>318,340</i>
<i>Total-Surplus (+) or Deficit (-) Prior Year</i>	<i>-45,831</i>	<i>-136,669</i>	<i>-27,337</i>	<i>51,257</i>	<i>-192,044</i>									<i>.....</i>	<i>-350,623</i>
<i>(On-Budget)</i>	<i>-34,587</i>	<i>-122,553</i>	<i>-58,494</i>	<i>38,023</i>	<i>-183,585</i>									<i>.....</i>	<i>-361,196</i>
<i>(Off-Budget)</i>	<i>-11,243</i>	<i>-14,116</i>	<i>31,158</i>	<i>13,234</i>	<i>-8,460</i>									<i>.....</i>	<i>10,573</i>

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

(**) Less than absolute value of \$500,000

... No Transactions

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of February 28, 2018

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities Held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of
							This Year	This Month		This Month
Trust Receipts, Outlays, and Investments Held:									
Airport and Airway	1,746	990	756	5,641	6,295	-653	13,404	13,004	13,710
Black Lung Disability	42	19	23	167	84	82	.....	.....	.....
Federal Disability Insurance	13,418	12,066	1,352	67,938	60,447	7,491	69,669	75,800	77,183
Federal Employees Life and Health	.....	-294	294	.....	-1,339	1,339	71,700	72,797	73,112
Federal Employees Retirement	2,846	7,188	-4,342	28,032	35,922	-7,889	925,091	897,261	917,183
Federal Hospital Insurance	19,681	25,499	-5,818	120,661	117,072	3,588	197,835	206,699	201,537
Federal Old-Age and Survivors Insurance	56,786	69,480	-12,694	337,826	342,182	-4,356	2,820,200	2,828,550	2,815,903
Federal Supplementary Medical Insurance	35,949	32,319	3,631	173,896	153,600	20,296	70,589	90,182	93,958
Hazardous Substance Superfund	153	100	54	617	542	76	4,800	4,725	4,877
Highways	4,901	3,358	1,543	15,720	19,817	-4,097	52,332	48,381	50,347
Military Advances	3,283	2,019	1,264	14,150	12,665	1,485	.....	.....	.....
Military Retirement	4,767	4,972	-206	102,553	19,945	82,608	660,970	745,301	745,142
Railroad Retirement	1,731	1,205	526	6,317	6,331	-13	2,332	2,743	2,783
Unemployment	2,889	3,140	-251	15,021	14,486	535	60,711	57,962	60,988
Veterans Life Insurance	4	77	-73	88	344	-256	5,210	5,029	4,955
All Other Trust	1,082	305	777	3,318	2,267	1,050	28,519	28,709	28,962
Total Trust Fund Receipts and Outlays and Investments Held from Table 6-D	149,278	162,442	-13,163	891,945	790,659	101,286	4,983,362	5,077,144	5,090,641
Less: Interfund Transactions	51,014	51,014	.....	406,287	406,287	.....	.....	.....	.....
Trust Fund Receipts and Outlays on the Basis of Tables 4 & 5	98,264	111,427	-13,163	485,659	384,372	101,286			
Total Federal Fund Receipts and Outlays	57,409	259,494	-202,085	800,797	1,293,049	-492,252			
Less: Interfund Transactions	50	50	.....	284	284	.....		
Federal Fund Receipts and Outlays on the Basis of Table 4 & 5	57,359	259,444	-202,085	800,513	1,292,765	-492,252			
Net Budget Receipts & Outlays	155,623	370,871	-215,248	1,286,172	1,677,137	-390,965			

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

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.
... No Transactions

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, February 2018 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year to Date	Comparable Period Prior Fiscal Year
Receipts			
Individual Income Taxes	45,388	648,114	611,318
Corporation Income Taxes	-1,992	73,541	87,355
Social Insurance and Retirement Receipts:			
Employment and General Retirement	87,943	446,824	435,687
Unemployment Insurance	2,791	14,155	14,020
Other Retirement	336	1,822	1,738
Excise Taxes	5,878	33,615	29,854
Estate and Gift Taxes	2,104	9,654	8,315
Customs Duties	2,674	15,309	14,269
Miscellaneous Receipts	10,500	43,137	53,997
Total	155,623	1,286,172	1,256,553
Net Outlays			
National Defense	48,669	254,954	243,172
International Affairs	2,773	18,336	21,348
General Science, Space, and Technology	2,251	12,726	12,418
Energy	-242	401	1,608
Natural Resources and Environment	2,859	17,175	16,138
Agriculture	497	23,052	22,042
Commerce and Housing Credit	820	-5,457	-8,907
Transportation	6,065	35,305	35,146
Community and Regional Development	3,166	24,049	11,050
Education, Training, Employment, and Social Services	11,255	43,698	40,639
Health	43,902	219,481	220,081
Medicare	48,137	224,134	218,428
Income Security	82,933	219,130	219,406
Social Security	81,541	402,623	387,497
Veterans Benefits and Services	14,918	69,374	65,573
Administration of Justice	4,223	25,377	24,109
General Government	412	6,812	5,992
Net Interest	23,304	132,601	115,518
Undistributed Offsetting Receipts	-6,613	-46,632	-44,081
Total	370,871	1,677,137	1,607,176

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

Explanatory Notes

1. Flow of Data into Monthly Treasury Statement

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

2. Notes on Receipts

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

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intra governmental, 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) intra governmental funds - these are payments into receipt accounts from Governmental appropriation or fund accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

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

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

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued, electronic funds transferred, or cash payments made. Certain outlays do not require issuance of cash or checks. An example is charges made against appropriations for that part of employees' salaries withheld for taxes or savings bond allotments - these are counted as payments to the employee and credits for whatever purpose the money was withheld. Outlays are stated net of offsetting collections (including receipts of revolving and management funds) and of refunds. Interest on the public debt (public issues) is recognized on the accrual basis. Federal credit programs subject to the Federal Credit Reform Act of 1990 use the cash

basis of accounting and are divided into two components. The portion of the credit activities that involve a cost to the Government (mainly subsidies) is included within the budget program accounts. The remaining portion of the credit activities are in non-budget financing accounts. Outlays of off-budget Federal entities are excluded by law from budget totals. However, they are shown separately and combined with the on-budget outlays to display total Federal outlays.

4. Processing

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

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

1. Verification of payment data. The monthly payment activity reported by Federal entities on the 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, 2005* (Available from the U.S. Government Accountability Office, at calling 202-512-6000. This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budget making process).
- *Daily Treasury Statement* (Available on the internet at <http://www.fms.treas.gov/dts/>). 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 on the internet at <http://www.treasurydirect.gov/govt/reports/pd/mspd/mspd.htm>). This publication provides detailed information concerning the public debt.
- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20401 on a subscription or single copy and on the internet at <https://fiscal.treasury.gov/reports-statements/treasury-bulletin/>). Quarterly, contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.
- *Budget of the United States Government, Fiscal Year 20__* (Available from GPO, Washington, D.C. 20401 on a subscription basis only and on the internet at <http://www.access.gpo.gov/usbudget>). This publication is a single volume which provides budget information and contains:
 - *Appendix, The Budget of the United States Government, FY 20__*
 - *The United States Budget in Brief, FY 20__*
 - *Analytical Perspectives*
 - *Historical Tables*
- *Combined Statement of Receipts, Outlays, and Balances of the United States Government* (Available from Bureau of the Fiscal Service, U.S. Department of Treasury, Washington, D.C. 20227 and on the internet at http://www.fiscal.treasury.gov/fsreports/rpt/combStmt/combStmt_home.htm). This report includes budgetary results at the summary level and presents individual receipt and appropriation accounts at the detail level.

Scheduled Release

**The release date for the March 2018 Statement
will be 2:00 p.m. EST April 11, 2018.**

Internet service subscribers can access the current issue of the Monthly Treasury Statement through the
Bureau of the Fiscal Service's website:

http://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmnt/mthTreasStmnt_home.htm