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

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DEPARTMENT OF THE TREASURY

The "Monthly Treasury Statement of Receipts and Outlays of the United States Government" has undergone a major format redesign. This issue is the first incorporating the redesign changes.

Among the changes that have been incorporated into the redesign are inclusion of graphic representations of the Federal Government's budget receipts, outlays and the deficit/surplus with an historical summary table of the actual figures to allow comparisons at a glance between years. Also, a narrative portion has been added to explain the Statement to first time users and the detail tables have been reformatted to make them more readable.

By presenting the Monthly Treasury Statement in this manner, it is the Financial Management Service's intention to make the Statement more informative to its users.

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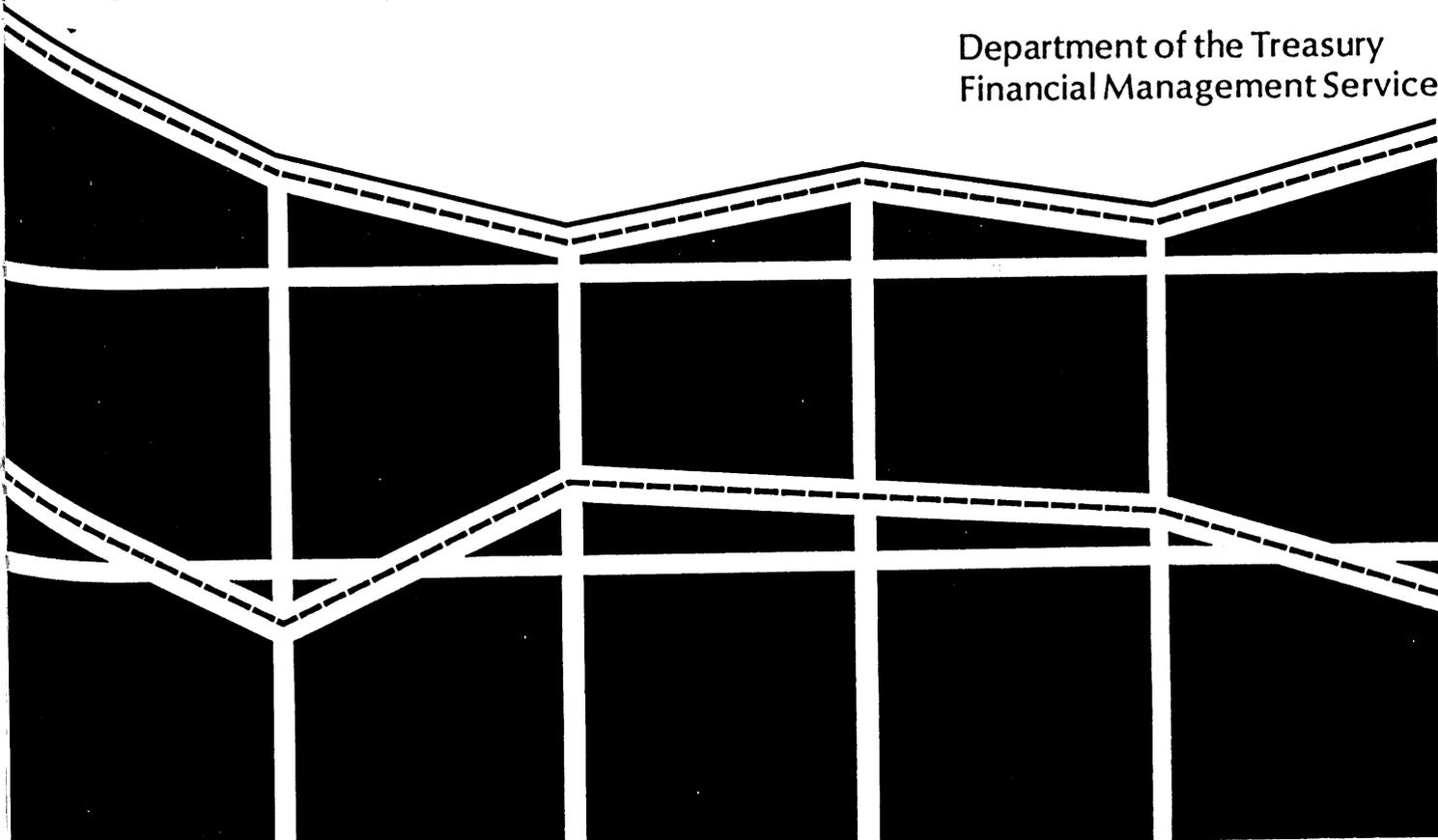
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For the Fiscal Year Through
October 31, 1984
and Other Periods

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

Department of the Treasury
Financial Management Service



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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 17th 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:

1. Those responsible for or interested in the cash position of the Treasury;
2. Those who are responsible for or interested in the Government's budget results; and
3. Individuals and businesses whose operations depend on 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., receipt and outlays of funds; the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays

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

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *Treasury Combined Statement* 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 1984 and 1985, by Month (In millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/(Surplus)
FY 1984			
October	\$45,157	\$70,226	\$25,069
November	46,202	67,794	21,591
December	58,044	74,705	16,661
January	62,537	68,052	5,515
February	47,886	68,267	20,381
March	44,464	73,020	28,555
April	80,180	68,687	(11,493)
May	37,459	71,391	33,932
June	69,282	71,283	2,000
July	52,017	68,432	16,416
August	55,209	88,707	33,498
September	68,019	51,234	(16,785)
Total	666,457	841,800	175,342
FY 1985			
October	52,251	81,037	28,787
Year-to-date	52,251	81,037	28,787

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

Source: Financial Management Service, Department of the Treasury.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, October 1984 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1985 ¹	Actual Previous Fiscal Year to Date (1984)	Budget Estimates Next Fiscal Year (1986) ²
Total Budget and Off-Budget Results					
Net Budget Receipts	\$52,251	\$52,251	\$763,768	\$45,157	
Net Budget Outlays	81,037	81,037	930,635	70,226	
Budget Surplus (+) or Deficit (-)	-28,787	-28,787	-166,866	-25,069	
Off-Budget Surplus (+) or Deficit (-)	+768	+768	-13,298	+1,446	
Total Surplus (+) or Deficit (-)	-28,019	-28,019	-180,165	-23,623	
Means of Financing:					
By Borrowing from the Public	20,754	20,754	178,000	11,732	
By Reduction of Cash and Monetary Assets Increase (-)	7,564	7,564	.....	9,525	
By Other Means	-299	-299	2,165	2,367	
Total Budget and Off-Budget Financing	28,019	28,019	180,165	23,623	

¹Based on Mid-Session Review of the 1985 Budget released by the Office of Management and Budget on August 15, 1984.
²OMB estimates for FY 1986 are not currently available.
 ... No transactions.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

Figure 1. Monthly Receipts, Outlays, and Budget Deficits of the U.S. Government, Fiscal Years 1984 and 1985

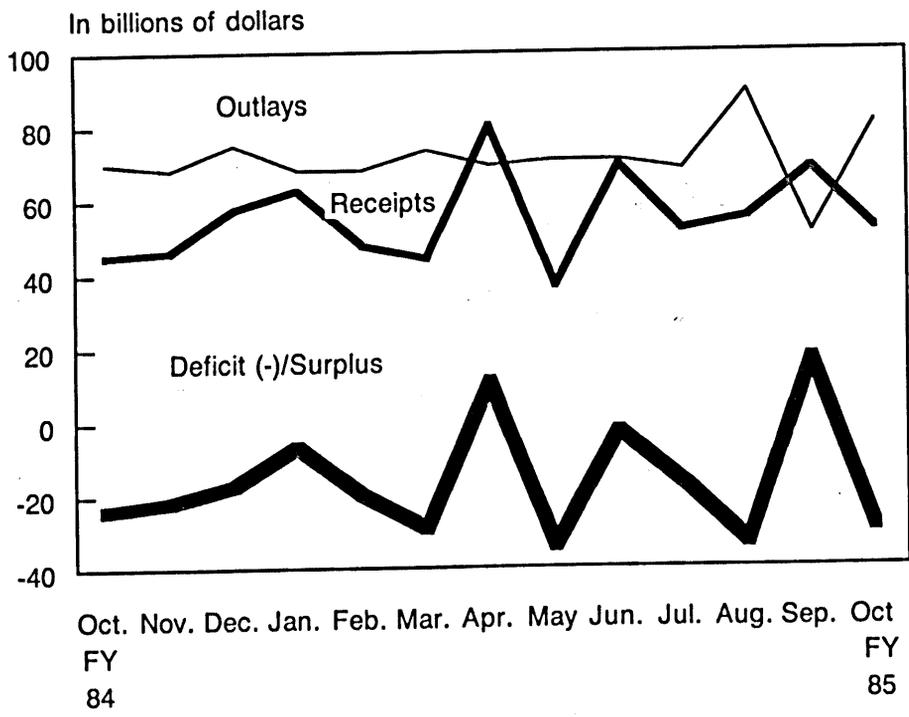


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1984 and 1985

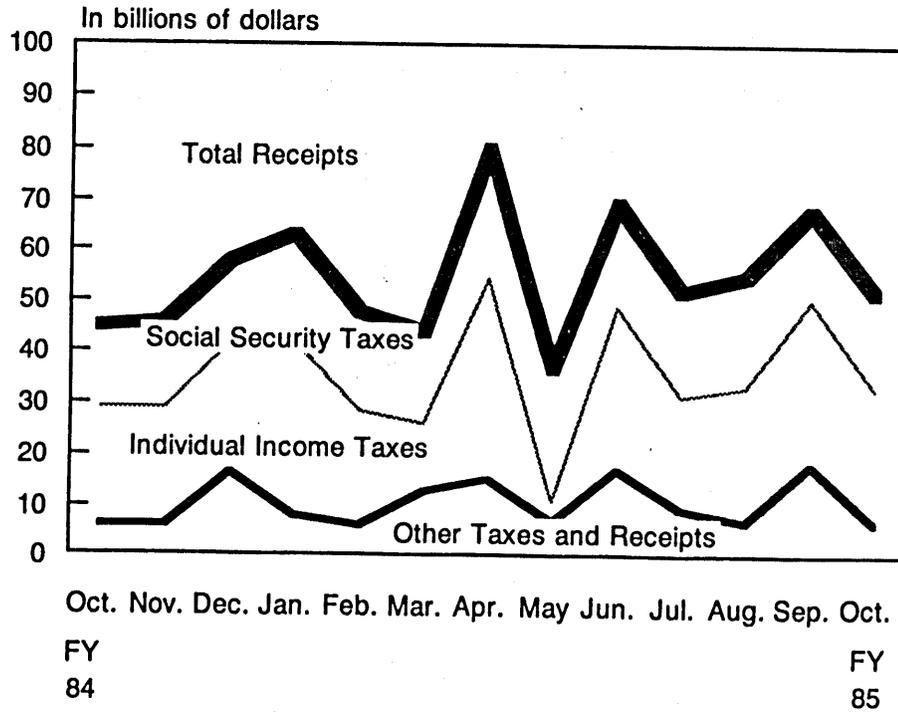


Figure 3. Monthly Outlays of the U.S. Government, by Major Category, Fiscal Years 1984 and 1985

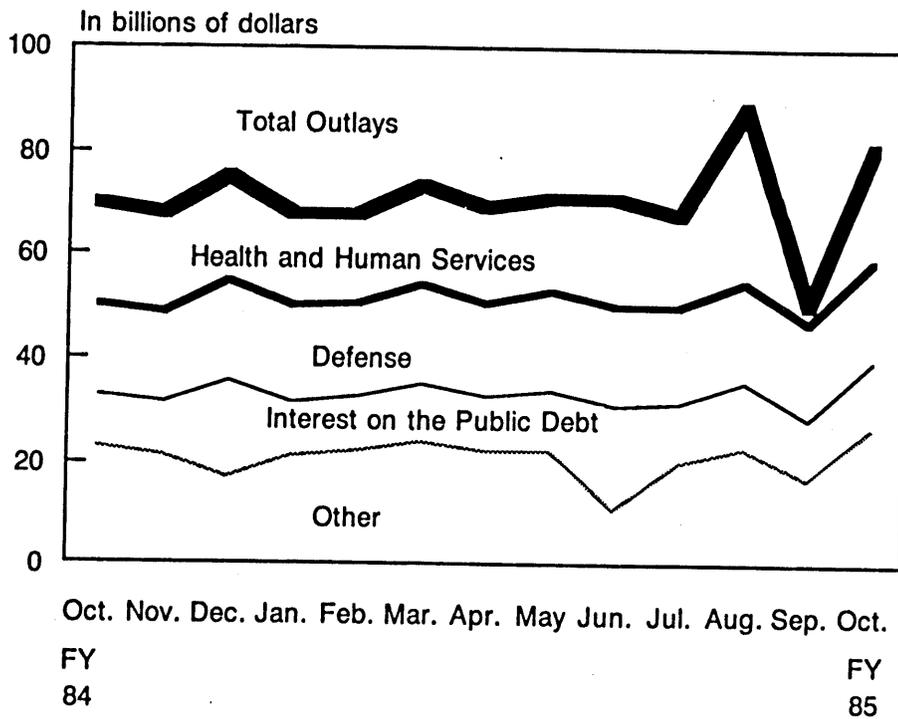


Table 3. Summary of Receipts and Outlays of the U.S. Government, October 1984 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$25,624	\$25,624	\$23,227	\$341,836
Corporation income taxes	937	937	468	74,266
Social insurance taxes and contributions:				
Employment taxes and contributions	17,418	17,418	14,266	240,677
Unemployment insurance	1,323	1,323	1,100	25,691
Other retirement contributions	366	366	339	5,125
Excise taxes	3,264	3,264	3,143	38,948
State and gift taxes	582	582	488	5,657
Customs duties	1,150	1,150	766	11,958
Miscellaneous receipts	1,586	1,586	1,360	19,610
Total	52,251	52,251	45,157	763,768
Budget Outlays				
Legislative Branch	145	145	121	1,688
The Judiciary	79	79	70	1,018
Executive Office of the President	11	11	5	116
Funds Appropriated to the President	1,672	1,672	729	11,210
Department of Agriculture	4,602	4,602	4,445	39,621
Department of Commerce	175	175	138	1,972
Department of Defense—Military	18,707	18,707	15,584	258,601
Department of Defense—Civil	1,602	1,602	2,967	18,571
Department of Education	1,386	1,386	1,285	16,951
Department of Energy	879	879	662	9,486
Department of Health and Human Services	26,348	26,348	23,297	317,516
Department of Housing and Urban Development	4,733	4,733	1,597	14,887
Department of the Interior	458	458	477	4,518
Department of Justice	152	152	241	3,738
Department of Labor	1,279	1,279	1,411	22,091
Department of State	489	489	433	2,981
Department of Transportation	2,400	2,400	3,055	26,068
Department of the Treasury:				
General revenue sharing	1,145	1,145	1,139	4,567
Interest on the public debt	12,507	12,507	10,038	180,600
Other	-1,819	-1,819	-1,564	-18,971
Environmental Protection Agency	407	407	289	4,239
General Services Administration	-293	-293	-239	263
National Aeronautics and Space Administration	802	802	734	7,361
Office of Personnel Administration	1,964	1,964	1,897	23,792
Small Business Administration	215	215	257	462
Veterans Administration	2,104	2,104	1,936	26,705
Other independent agencies	2,466	2,466	1,782	9,321
Allowances, undistributed				977
Undistributed offsetting receipts:				
Other interest				-402
Federal employer contributions to retirement funds	-1,957	-1,957	-1,888	-25,524
Interest received by Trust Funds	-356	-356	-231	-27,818
Rents and royalties on the Outer Continental Shelf lands	-1,269	-1,269	-442	-5,970
Total	81,037	81,037	70,226	930,635
Budget surplus (+) or deficit (-)	-28,787	-28,787	-25,069	-166,866
Off-budget surplus (+) or deficit (-)	+768	+768	+1,446	-13,298
Total surplus (+) or deficit (-)	-28,019	-28,019	-23,623	-180,165

¹Based on Mid-Session Review of the FY 1985 Budget released by OMB on August 15, 1984.

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, October 1984 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	\$24,721			\$24,721			\$21,720		
Presidential Election Campaign Fund							(**)		
Other	1,463			1,463			2,022		
Total—Individual income taxes	26,184	\$559	\$25,624	26,184	\$559	\$25,624	23,742	\$515	\$23,227
Corporation income taxes	3,307	2,371	937	3,307	2,371	937	2,824	2,356	1,463
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	110,105		10,105	10,105		10,105	10,092		10,092
Self-Employment Contributions Act taxes	1107		107	107		107			107
Deposits by States	1,981		1,981	1,981		1,981			1,981
Taxes on benefits	692		692	692		692			692
Total—FOASI trust fund	12,885		12,885	12,885		12,885	10,092		10,092
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1960		960	960		960	1,318		1,318
Self-Employment Contributions Act taxes	118		18	18		18			18
Deposits by States	132		132	132		132			132
Taxes on benefits	46		46	46		46			46
Total—FDI trust fund	1,157		1,157	1,157		1,157	1,318		1,318
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	12,712		2,712	2,712		2,712	2,804		2,804
Self-Employment Contributions Act taxes	120		20	20		20			20
Deposits by States	352		352	352		352			352
Total—FHI trust fund	3,083		3,083	3,083		3,083	2,804		2,804
Railroad retirement accounts:									
Railroad Retirement Act taxes	87	4	83	87	4	83	51	-1	51
Taxes on railroad retirement benefits	210		210	210		210			210
Total—Employment taxes and contributions	17,422	4	17,418	17,422	4	17,418	14,265	-1	14,264
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	962		962	962		962	806		806
Federal Unemployment Tax Act taxes	363	3	360	363	3	360	296	3	299
Railroad Unemployment Ins. Act Contributions	1		1	1		1	1		1
Total—Unemployment trust fund	1,326	3	1,323	1,326	3	1,323	1,103	3	1,107
Federal employees retirement contributions:									
Civil service retirement and disability fund	354		354	354		354	329		329
Foreign service retirement and disability fund	2		2	2		2	3		3
Other	(**)		(**)	(**)		(**)	(**)		(**)
Total—Federal employees retirement contributions	357		357	357		357	333		332
Other retirement contributions:									
Civil service retirement and disability fund	8		8	8		8	6		6
Total—Social insurance taxes and contributions	19,114	7	19,107	19,114	7	19,107	15,706	2	15,704
Excise taxes:									
Miscellaneous excise taxes ²	1,814	13	1,801	1,814	13	1,801	1,853	20	1,873
Airport and airway trust fund	237		237	237		237	225		225
Highway trust fund	1,180		1,180	1,180		1,180	1,039		1,039
Black lung disability trust fund	46		46	46		46	46		46
Total—Excise taxes	3,277	13	3,264	3,277	13	3,264	3,164	20	3,174
Estate and gift taxes	598	16	582	598	16	582	504	16	520
Customs duties	1,177	27	1,150	1,177	27	1,150	803	37	766
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve Banks	1,434		1,434	1,434		1,434	1,266		1,266
All other	153	1	153	153	1	153	94	(**)	153
Total—Miscellaneous receipts	1,587	1	1,586	1,587	1	1,586	1,360	(**)	1,419
Total—Budget receipts	55,244	2,994	52,251	55,244	2,994	52,251	48,103	2,946	45,123

.... No transaction.

(**) Less than \$500,000.00.

¹In accordance with the provisions of the Social Security Act, as amended, "Individual Income Taxes Withheld" has been increased and "Federal Contribution Act Taxes" correspondingly decreased by \$323 million to correct estimates for the quarter ending December 31, 1983. "Individual Income Taxes-Other" has been decreased and "Self-Employment Contribution Act Taxes" correspondingly increased by \$146 million to correct estimates for calendar year 1982 and prior.

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

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

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, October 1984 and Other Periods (In millions)

Date	Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
		Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
	Legislative Branch:									
	Senate	\$20	1	\$20	\$20	\$1	\$20	\$20	\$1	\$20
	House of Representatives	38	1	37	38	1	37	34	1	33
	Joint Items	16		16	16		16	16		16
\$23	Congressional Budget Office	1		1	1		1	1		1
	Architect of the Capitol	9		9	9		9	8		8
	Library of Congress	19	(**)	19	19	(**)	19	17		17
	Government Printing Office:									
	Revolving fund (net)	8		8	8		8	-2		-2
	General fund appropriations	8		8	8		8	7		7
	General Accounting Office	25		25	25		25	18		18
10	United States Tax Court	2		2	2		2	2		2
	Other Legislative Branch Agencies	1		1	1		1	1		1
	Proprietary receipts from the public		1	-1		1	-1		-1	1
	Intrabudgetary transactions	(**)		(**)	(**)		(**)			
	Total—Legislative Branch	148	3	145	148	3	145	122	1	121
	The Judiciary:									
	Supreme Court of the United States	2		2	2		2	1		1
	Courts of Appeals, District Courts, and other Judicial Services	73		73	73		73	66		66
	Other	5	(**)	5	5	(**)	5	3	(**)	3
	Total—The Judiciary	79	(**)	79	79	(**)	79	70	(**)	70
	Executive Office of the President:									
	Compensation of the President and the White House Office	2		2	2		2	1		1
2	Office of Management and Budget	4	-1	5	4	-1	5	2	(**)	2
	Other	4	(**)	4	4	(**)	4	2	(**)	2
	Total—Executive Office of the President	11	-1	11	11	-1	11	5	(**)	5
	Funds Appropriated to the President:									
	Appalachian Regional Development Programs	22		22	22		22	21		21
14	Disaster relief	24		24	24		24	26		26
	International Security Assistance:									
	Guarantee reserve fund	17	21	-4	17	21	-4	14	8	6
	Foreign military sales credit	98		98	98		98	25		25
	Economic support fund	1,419		1,419	1,419		1,419	89		89
	Military assistance	(**)		(**)	(**)		(**)	70		70
	Peacekeeping operations	3		3	3		3	(**)		(**)
	Other	3		3	3		3	2		2
	Proprietary receipts from the public		21	-21		21	-21		14	-14
	Total—International Security Assistance	1,540	42	1,498	1,540	42	1,498	199	22	177
	International Development Assistance:									
	Multilateral Assistance:									
	Contributions to International Financial Institutions:									
	International Development Association							252		252
	Inter-American Development Bank	37		37	37		37	33		33
	Other	42		42	42		42	32		32
15	International organizations and programs	7		7	7		7	13		13
	Total—Multilateral Assistance	86		86	86		86	330		330
	Agency for International Development:									
	Functional development assistance program	180		180	180		180	97		97
	Operating expenses Agency for International Development	25		25	25		25	28		28
	Payment to Foreign Service retirement and disability fund									
	Other	3	2	1	3	2	1	32	3	30
	Proprietary receipts from the public		48	-48		48	-48		-26	26
	Total—Agency for International Development	209	49	159	209	49	159	157	-23	180
	Peace Corps	8		8	8		8	10		10
	Overseas Private Investment Corporation	6	-6	12	6	-6	12	24	3	21
	Inter-American Foundation	2	1	2	2	1	2	3	1	2
	Other	1		1	1		1	1		1
45	Total—International Development Assistance	313	44	268	313	44	268	525	-19	544

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Table 5. Outlays of the U.S. Government, October 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International Monetary Programs	\$29		\$29	\$29		\$29	-\$18		
Military Sales Programs:									
Foreign military sales trust fund	802		802	802		802	854		
Other	(**)	\$6	-6	(**)	\$6	-6	53	\$14	
Proprietary receipts from the public		964	-964		964	-964		914	
Other	(**)		(**)	(**)		(**)	(**)		
Total—Funds Appropriated to the President	2,729	1,057	1,672	2,729	1,057	1,672	1,660	931	
Department of Agriculture:									
Departmental Administration	6		6	6		6	7		
Agricultural Research Service	37		37	37		37	39		
Cooperative State Research Service	16		16	16		16	7		
Extension Service	25		25	25		25	19		
Statistical Reporting Service	7		7	7		7	5		
Economic Research Service	1		1	1		1	1		
Foreign Agricultural Service	7		7	7		7	7		
Foreign Assistance Programs	39		39	39		39	31		
Agricultural Stabilization and Conservation Service	23		23	23		23	-13		
Federal Crop Insurance Corporation	74	21	53	74	21	53	26	5	
Commodity Credit Corporation:									
Price support and related programs	2,382	679	1,703	2,382	679	1,703	1,964	696	
Intragovernmental fund									
National Wool Act program	(**)		(**)	(**)		(**)	1		
Total—Commodity Credit Corporation	2,382	679	1,703	2,382	679	1,703	1,965	696	
Rural Electrification Administration	3	(**)	3	3	(**)	3	4	(**)	
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund								(**)	
Rural housing insurance fund	1,006	822	184	1,006	822	184	1,012	227	
Agricultural credit insurance fund	708	318	390	708	318	390	526	305	
Rural development insurance fund	799	598	202	799	598	202	723	508	
Rural water and waste disposal grants	16		16	16		16	13		
Salaries and expenses	17		17	17		17	22		
Other	2		2	2		2	4		
Total—Farmers Home Administration	2,548	1,738	810	2,548	1,738	810	2,301	1,041	
Soil Conservation Service:									
Conservation operations	20		20	20		20	29		
Watershed and flood prevention operations	26		26	26		26	19		
Other	7		7	7		7	6		
Animal and Plant Health Inspection Service	20		20	20		20	25		
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	95		95	95		95	73		
Other	27	2	25	27	2	25	6	3	
Food Safety and Inspection Service	26		26	26		26	25		
Food and Nutrition Service:									
Food stamp program	903		903	903		903	947		
Nutrition assistance for Puerto Rico	66		66	66		66	69		
Child nutrition programs	200		200	200		200	205		
Special supplemental food programs (WIC)	125		125	125		125	97		
Other	15		15	15		15	16		
Total—Food and Nutrition Service	1,310		1,310	1,310		1,310	1,334		
Forest Service:									
Forest research	9		9	9		9	7		
National Forest system	121		121	121		121	103		
Construction	28		28	28		28	38		
Forest Service permanent appropriations	7		7	7		7	134		
Cooperative work	11		11	11		11	10		
Other	15		15	15		15	17		
Total—Forest Service	191		191	191		191	310		
Other	10		10	10		10	-1		
Proprietary receipts from the public		-141	141		-141	141		32	
Intradepartmental transactions							-3		
Total—Department of Agriculture	6,901	2,299	4,602	6,901	2,299	4,602	6,222	1,776	

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1984 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General Administration	\$4		\$4	\$4		\$4	\$2		\$2
Bureau of the Census	24		24	24		24	12		12
Economic and Statistical Analysis	6		6	6		6	4		4
Economic Development Assistance	33	\$5	28	33	\$5	28	20	\$7	13
Promotion of Industry and Commerce	23		23	23		23	26		26
Science and Technology:									
National Oceanic and Atmospheric Administration	74	(**)	74	74	(**)	74	65	1	64
Patent and Trademark Office	10		10	10		10	8		8
National Bureau of Standards	8		8	8		8	9		9
National Telecommunications and Information Administration	3		3	3		3	3		3
Total—Science and Technology	95	(**)	95	95	(**)	95	85	1	84
Proprietary receipts from the public		5	-5		5	-5		3	-3
Intrabudgetary transactions	-1		-1	-1		-1	(**)		(**)
Total—Department of Commerce	185	10	175	185	10	175	149	11	138
Department of Defense—Military:									
Military Personnel:									
Department of the Army	2,066		2,066	2,066		2,066	1,422		1,422
Department of the Navy	1,806		1,806	1,806		1,806	1,287		1,287
Department of the Air Force	1,594		1,594	1,594		1,594	1,099		1,099
Total—Military Personnel	5,466		5,466	5,466		5,466	3,808		3,808
Operation and Maintenance:									
Department of the Army	1,492		1,492	1,492		1,492	1,376		1,376
Department of the Navy	2,056		2,056	2,056		2,056	1,726		1,726
Department of the Air Force	1,351		1,351	1,351		1,351	1,502		1,502
Defense agencies	554		554	554		554	451		451
Total—Operation and Maintenance	5,452		5,452	5,452		5,452	5,056		5,056
Procurement:									
Department of the Army	983		983	983		983	879		879
Department of the Navy	2,075		2,075	2,075		2,075	1,784		1,784
Department of the Air Force	1,859		1,859	1,859		1,859	1,640		1,640
Defense agencies	85		85	85		85	43		43
Total—Procurement	5,002		5,002	5,002		5,002	4,346		4,346
Research, Development, Test, and Evaluation:									
Department of the Army	308		308	308		308	274		274
Department of the Navy	576		576	576		576	474		474
Department of the Air Force	871		871	871		871	735		735
Defense agencies	209		209	209		209	135		135
Total—Research, Development, Test, and Evaluation	1,963		1,963	1,963		1,963	1,618		1,618
Military Construction:									
Department of the Army	89		89	89		89	95		95
Department of the Navy	119		119	119		119	54		54
Department of the Air Force	115		115	115		115	112		112
Defense agencies	14		14	14		14	58		58
Total—Military Construction	337		337	337		337	319		319
Family Housing	192		192	192		192	164		164
Revolving and Management Funds:									
Public Enterprise Funds	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Intragovernmental Funds:									
Department of the Army	166		166	166		166	150		150
Department of the Navy	-141		-141	-141		-141	361		361
Department of the Air Force	132		132	132		132	-149		-149
Defense agencies	44		44	44		44	-101		-101
Other	28	26	2	28	26	2	21	16	5
Proprietary receipts from the public		83	-83		83	-83		153	-153
Intrabudgetary transactions	175		175	175		175	159		159
Total—Department of Defense—Military	18,817	110	18,707	18,817	110	18,707	15,753	169	15,584

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$9		\$9	\$9		\$9	\$10		
Construction, general	93		93	93		93	101		
Operation and maintenance, general	111		111	111		111	91		
Flood control	35		35	35		35	44		
Other	50		50	50		50	49		
Proprietary receipts from the public		\$13	-13		\$13	-13		\$11	
Total—Corps of Engineers	297	13	285	297	13	285	294	11	28
Military Retirement Fund:									
Payments to Military Retirement Fund	9,500		9,500	9,500		9,500	1,319		1,319
Military Retirement Fund ²	1,314		1,314	1,314		1,314	1,363		1,363
Intrabudgetary transactions	-9,500		-9,500	-9,500		-9,500			
Other	3	(**)	3	3	(**)	3	3	(**)	
Proprietary receipts from the public		1	-1		1	-1		1	
Total—Department of Defense—Civil	1,615	13	1,602	1,615	13	1,602	2,979	12	2,98
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	73		73	73		73	106		10
Impact aid	18		18	18		18	8		
Special programs and populations	377		377	377		377	55		
Indian education	3		3	3		3	11		
Total—Office of Elementary and Secondary Education	471		471	471		471	181		18
Office of Bilingual Education and Minority Languages Affairs									
Affairs	9		9	9		9	3		
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	113		113	113		113	103		10
Rehabilitation services and handicapped research	19		19	19		19	21		2
Office of Vocational and Adult Education	34		34	34		34	98		9
Office of Postsecondary Education:									
College housing loans	2	95	-93	2	95	-93	5	42	-3
Student financial assistance	477		477	477		477	540		54
Guaranteed student loans	230		230	230		230	251		25
Higher education	50		50	50		50	28		2
Higher education facilities loan and insurance	-3		-3	-3		-3	-4		-
Total—Office of Postsecondary Education	755	95	660	755	95	660	821	42	77
Office of Educational Research and Improvement									
Special Institutions	11		11	11		11	72		7
Departmental Management	56		56	56		56	10		5
Proprietary receipts from the public	21		21	21		21	20		2
		9	-9		9	-9		3	
Total—Department of Education	1,489	103	1,386	1,489	103	1,386	1,329	45	1,28
Department of Energy:									
Atomic energy defense activities									
Energy programs:	586		586	586		586	438		43
General science and research activities	47		47	47		47	38		3
Energy supply, R and D activities	220		220	220		220	284		28
Uranium supply and enrichment activities	166		166	166		166	136		13
Fossil energy research and development	16		16	16		16	19		1
Naval petroleum and oil shale reserves	14		14	14		14	10		1
Energy conservation	31		31	31		31	27		2
Strategic petroleum reserve	15		15	15		15	16		1
Nuclear waste disposal fund	20		20	20		20	13		1
Other	28		28	28		28	-1		-
Total—Energy Programs	558		558	558		558	541		54
Power Marketing Administration									
Departmental Administration	114	138	-23	114	138	-23	134	121	
Proprietary receipts from the public	35		35	35		35	46		
		276	-276		276	-276		376	-37
Total—Department of Energy	1,293	414	879	1,293	414	879	1,159	497	66

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1984 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$32	(**)	\$32	\$32	(**)	\$32	\$26	(**)	\$26
Health Resources and Services Administration:									
Public enterprise funds	1		1	1		1	2		2
Health resources and services	111		111	111		111	117		117
Indian health facilities	110		110	110		110	74		74
Other	(**)		(**)	(**)		(**)	(**)		(**)
Centers for Disease Control	38		38	38		38	25		25
National Institutes of Health:									
Cancer Research	108		108	108		108	88		88
Heart, Lung, and Blood Research	76		76	76		76	51		51
Arthritis, Diabetes, and Digestive and Kidney Diseases	55		55	55		55	39		39
Neurological and Communicative Disorders and Stroke	37		37	37		37	25		25
Allergy and Infectious Diseases	38		38	38		38	24		24
General Medical Sciences	34		34	34		34	31		31
Child Health and Human Development	28		28	28		28	22		22
Other research institutes	53		53	53		53	43		43
Research resources	21		21	21		21	17		17
Other	-41		-41	-41		-41	(**)		(**)
Total—National Institutes of Health	409		409	409		409	340		340
Alcohol, Drug Abuse, and Mental Health Administration	92		92	92		92	72		72
Office of Assistant Secretary for Health	12		12	12		12	14		14
Total—Public Health Service	806	(**)	805	806	(**)	805	672	(**)	671
Health Care Financing Administration:									
Intragovernmental funds									
Grants to States for Medicaid	1,929		1,929	1,929		1,929	1,646		1,646
Payments to health care trust funds	1,429		1,429	1,429		1,429	1,352		1,352
Program management	5		5	5		5	5		5
Federal hospital insurance trust fund:									
Benefit payments	4,994		4,994	4,994		4,994	3,937		3,937
Administrative expenses and construction	51		51	51		51	50		50
Interest on normalized tax transfers									
Total—FHI trust fund	5,044		5,044	5,044		5,044	3,987		3,987
Federal supplementary medical ins. trust fund:									
Benefit payments	1,989		1,989	1,989		1,989	1,778		1,778
Administrative expenses and construction	96		96	96		96	74		74
Total—FSMI trust fund	2,085		2,085	2,085		2,085	1,852		1,852
Total—Health Care Financing Administration	10,494		10,494	10,494		10,494	8,843		8,843
Social Security Administration:									
Payments to social security trust funds	375		375	375		375	(**)		(**)
Special benefits for disabled coal miners	87		87	87		87	88		88
Supplemental security income program	783		783	783		783	63		63
Assistance payments program	713		713	713		713	740		740
Child Support enforcement	51		51	51		51	48		48
Low income home energy assistance	47		47	47		47	41		41
Refugee and entrant assistance	51		51	51		51	44		44
Payments to states from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	13,116		13,116	13,116		13,116	12,385		12,385
Administrative expenses and construction	127		127	127		127	124		124
Payment to railroad retirement account									
Vocational rehabilitation services									
Interest expense on interfund borrowings	159		159	159		159	159		159
Interest on normalized tax transfers									
Total—FOASI trust fund	13,401		13,401	13,401		13,401	12,668		12,668

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1984 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Social Security Administration—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,483		\$1,483	\$1,483		\$1,483	\$1,480		\$1,483
Administrative expenses and construction	43		43	43		43	54		
Payment to railroad retirement account									
Vocational rehabilitation services									
Interest on normalized tax transfers									
Total—FDI trust fund	1,526		1,526	1,526		1,526	1,534		
Total—Social Security Administration	17,035		17,035	17,035		17,035	15,225		
Human Development Services:									
Human services block grant	105		105	105		105	166		
Human development services	173		173	173		173	158		
Family social services	74		74	74		74	60		
Work Incentives	10		10	10		10	16		
Community services	29		29	29		29	23		
Other	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Total—Human Development Services	390	(**)	390	390	(**)	390	423	(**)	
Departmental Management	29		29	29		29	15		
Proprietary receipts from the public		\$442	-442		\$442	-442		\$370	
Intradepartmental transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund ..	-1,429		-1,429	-1,429		-1,429	-1,352		
Payments for tax and other credits ³ :									
Federal old-age and survivors insurance trust fund ...	-344		-344	-344		-344	(**)		
Federal disability insurance trust fund	-31		-31	-31		-31			
Federal hospital insurance trust fund									
Other	-159		-159	-159		-159	-159		
Total—Department of Health and Human Services	26,790	442	26,348	26,790	442	26,348	23,667	370	23,667
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	175	274	-98	175	274	-98	186	199	
Housing for the elderly or handicapped fund	258	33	225	258	33	225	230	30	
Other	1	4	-3	1	4	-3	(**)	3	
Rent supplement payments	247		247	247		247	13		
Homeownership assistance	18		18	18		18	27		
Rental housing assistance	37		37	37		37	48		
Low-rent public housing	168		168	168		168	98		
College housing grants	1		1	1		1	1		
Lower income housing assistance	441		441	441		441	491		
Other	5		5	5		5	7		
Total—Housing Programs	1,351	311	1,040	1,351	311	1,040	1,101	232	
Public and Indian Housing:									
Low rent housing—loans and other expenses	3,024	29	2,996	3,024	29	2,996	146	111	
Payments for operation of low income housing projects ..	108		108	108		108	107		
Total—Public and Indian Housing	3,132	29	3,103	3,132	29	3,103	253	111	
Government National Mortgage Association:									
Special assistance functions fund							192	36	
Emergency mortgage purchase assistance							1	2	
Management and liquidating functions fund	120	30	89	120	30	89	5	6	
Guarantees of mortgage-backed securities	4	20	-16	4	20	-16	(**)	11	
Participation sales fund	-7		-7	-7		-7	8		
Total—Government National Mortgage Association	117	51	66	117	51	66	206	55	
Community Planning and Development:									
Public enterprise fund	26	21	5	26	21	5	7	10	
Community development grants	412		412	412		412	369		
Urban development action grants	37		37	37		37	30		
Other	5		5	5		5	1		
Total—Community Planning and Development	480	21	460	480	21	460	407	10	
Management and Administration	59		59	59		59	36		
Other	4	(**)	4	4	(**)	4	2	1	
Total—Department of Housing and Urban Development	5,143	410	4,733	5,143	410	4,733	2,006	408	

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Table 5. Outlays of the U.S. Government, October 1984 and Other Periods (in millions)

Date	Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
		Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
	Department of the Interior:									
	Land and Minerals Management:									
	Bureau of Land Management:									
\$1	Management of lands and resources	\$37	.....	\$37	\$37	.....	\$37	\$38	.....	\$38
	Payments in lieu of taxes .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
	Payments to states and counties for general purpose fiscal assistance	98	.....	98	98	.....	98	41	.....	41
	Other	5	.....	5	5	.....	5	6	.....	6
	Minerals Management Service	11	.....	11	11	.....	11	12	.....	12
	Office of Surface Mining Reclamation and Enforcement	21	.....	21	21	.....	21	16	.....	16
	Total—Land and Minerals Management	173	.....	173	173	.....	173	114	.....	114
15	Water and Science:									
	Bureau of Reclamation:									
	Construction program	67	\$5	62	67	\$5	62	66	\$6	61
	Operation and maintenance	13	.....	13	13	.....	13	12	.....	12
	Other	9	.....	9	9	.....	9	9	.....	9
	Geological Survey	29	.....	29	29	.....	29	48	.....	48
	Bureau of Mines	15	2	13	15	2	13	11	1	10
	Total—Water and Science	133	7	126	133	7	126	147	7	140
	Fish and Wildlife and Parks:									
	United States Fish and Wildlife Service									
	National Park Service	31	.....	31	31	.....	31	35	.....	35
	Total—Fish and Wildlife and Parks	89	.....	89	89	.....	89	84	.....	84
	Total—Fish and Wildlife and Parks									
	Bureau of Indian Affairs:									
	Operation of Indian programs									
	Construction	104	.....	104	104	.....	104	65	.....	65
	Indian tribal funds	9	.....	9	9	.....	9	15	.....	15
	Other	21	.....	21	21	.....	21	36	.....	36
	Total—Bureau of Indian Affairs	4	1	3	4	1	3	-4	1	-5
23	Total—Bureau of Indian Affairs	137	1	136	137	1	136	113	1	112
	Territorial and International Affairs									
	Departmental Offices									
	Proprietary receipts from the public:									
	Receipts from oil and gas leases, national petroleum reserve in Alaska	(**)	143	-143	(**)	143	-143	(**)	44	-44
	Other .....	(**)	.....	(**)	(**)	.....	(**)	.....	.....	.....
	Total—Department of the Interior	609	151	458	609	151	458	529	52	477
	Department of Justice:									
	General Administration									
	United States Parole Commission	8	.....	8	8	.....	8	4	.....	4
	Legal Activities	1	.....	1	1	.....	1	(**)	.....	(**)
	Interagency Law Enforcement	60	.....	60	60	.....	60	37	.....	37
	Federal Bureau of Investigation .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
	Drug Enforcement Administration	80	.....	80	80	.....	80	80	.....	80
	Immigration and Naturalization Service	50	.....	50	50	.....	50	25	.....	25
	Federal Prison System	47	.....	47	47	.....	47	35	.....	35
	Office of Justice Assistance	55	2	53	55	2	53	35	2	34
	Other	12	.....	12	12	.....	12	10	.....	10
	Total—Department of Justice	-165	-7	-158	-165	-7	-158	.....	-17	17
	Total—Department of Justice	148	-5	152	148	-5	152	226	-15	241
	Department of Labor:									
	Employment and Training Administration:									
	Program administration	4	.....	4	4	.....	4	4	.....	4
	Training and employment services	240	.....	240	240	.....	240	246	.....	246
	Federal unemployment benefits and allowances	25	.....	25	25	.....	25	31	.....	31
	State unemployment insurance and employment service operation	4	.....	4	4	.....	4	15	.....	15
	Advances to the unemployment trust fund and other funds	51	51	51	51	-64	-64
	Other	205	205	205	205	320	320
	Total—Department of Labor	(**)	(**)	(**)	(**)	-4	-4

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Table 5. Outlays of the U.S. Government, October 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,092		\$1,092	\$1,092		\$1,092	\$1,243		\$1,092
State administrative expenses	150		150	150		150	221		150
Federal administrative expenses	3		3	3		3	4		3
Interest on refunds of taxes	(**)		(**)	(**)		(**)	(**)		(**)
Repayment of advances from the general fund									
Interest on advances to the Employment Security Administration account									
Railroad-unemployment insurance:									
Railroad unemployment benefits	13		13	13		13	24		13
Administrative expenses	2		2	2		2	1		2
Payment of interest on advances from railroad retirement account	5		5	5		5			5
Total—Unemployment Trust Fund	1,265		1,265	1,265		1,265	1,493		1,265
Total—Employment and Training Administration	1,794		1,794	1,794		1,794	2,041		1,794
Labor-Management Services Administration	3		3	3		3	4		3
Pension Benefit Guaranty Corporation	15	\$5	10	15	\$5	10	12	\$15	15
Employment Standards Administration:									
Salaries and expenses	10		10	10		10	11		10
Special benefits	-430		-430	-430		-430	-384		-430
Black lung disability trust fund	51		51	51		51	54		51
Special workers' compensation expenses	7		7	7		7	3		7
Occupational Safety and Health Administration	12		12	12		12	11		12
Mine Safety and Health Administration	12		12	12		12	13		12
Bureau of Labor Statistics	8		8	8		8	6		8
Departmental Management	16		16	16		16	13		16
Proprietary receipts from the public		(**)	(**)		(**)	(**)		12	(**)
Intrabudgetary transactions	-215		-215	-215		-215	-345		-215
Total—Department of Labor	1,285	5	1,279	1,285	5	1,279	1,438	27	1,285
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	117		117	117		117	13		117
Acquisition, operation, and maintenance of buildings abroad	12		12	12		12	13		12
Payment to Foreign Service retirement and disability fund	107		107	107		107			107
Foreign Service retirement and disability fund	19		19	19		19	17		19
Other	(**)		(**)	(**)		(**)	(**)		(**)
Total—Administration of Foreign Affairs	255		255	255		255	43		255
International Organizations and Conferences	295		295	295		295	365		295
International Commissions	4		4	4		4	2		4
Migration and Refugee Assistance	28		28	28		28	8		28
International Narcotics Control	5		5	5		5	3		5
Other	6		6	6		6	(**)		6
Proprietary receipts from the public		-3	3		-3	3		-12	(**)
Intrabudgetary transactions	-107		-107	-107		-107	(**)		-107
Total—Department of State	486	-3	489	486	-3	489	421	-12	486
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,407		1,407	1,407		1,407	896		1,407
Other	-5		-5	-5		-5	1		-5
Other programs	47		47	47		47	36		47
Total—Federal Highway Administration	1,450		1,450	1,450		1,450	932		1,450
National Highway Traffic Safety Administration:									
Operations and research	6		6	6		6	5		6
Trust fund share of highway safety programs							9		
Other	(**)		(**)	(**)		(**)	2		(**)

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Table 5. Outlays of the U.S. Government, October 1984 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	\$13	\$8	\$5	\$13	\$8	\$5	\$13	\$9	\$4
Northeast corridor improvement program	16	.....	16	16	.....	16	34	.....	34
Grants to National Railroad Passenger Corporation	16	.....	16	16	.....	16	1,301	.....	1,301
Other	8	.....	8	8	.....	8	58	.....	58
Total—Federal Railroad Administration	54	8	46	54	8	46	1,406	9	1,398
Urban Mass Transportation Administration:									
Formula grants	98	.....	98	98	.....	98	88	.....	88
Discretionary grants	19	.....	19	19	.....	19	2	.....	2
Other	161	.....	161	161	.....	161	112	.....	112
Federal Aviation Administration:									
Operations	219	.....	219	219	.....	219	380	.....	380
Other	9	.....	9	9	.....	9	14	(**)	14
Airport and airway trust fund:									
Grants-in-aid for airports	81	.....	81	81	.....	81	64	.....	64
Facilities and equipment	26	.....	26	26	.....	26	19	.....	19
Research, engineering and development	17	.....	17	17	.....	17	5	.....	5
Operations .....	(**)	.....	(**)	(**)	.....	(**)	-182	.....	-182
Total—Airport and airway trust fund	124	.....	124	124	.....	124	-93	.....	-93
Total—Federal Aviation Administration	352	.....	352	352	.....	352	300	(**)	300
Coast Guard:									
Operating expenses	155	.....	155	155	.....	155	136	.....	136
Acquisition, construction, and improvements	39	.....	39	39	.....	39	26	.....	26
Retired pay	27	.....	27	27	.....	27	27	.....	27
Other	21	(**)	20	21	(**)	20	17	(**)	17
Total—Coast Guard	242	(**)	241	242	(**)	241	206	(**)	206
Maritime Administration:									
Public enterprise funds	5	21	-16	5	21	-16	6	16	-10
Ship construction .....	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Operating-differential subsidies	32	.....	32	32	.....	32	12	.....	12
Other	8	.....	8	8	.....	8	7	.....	7
Other	2	1	1	2	1	1	-2	1	-3
Proprietary receipts from the public .....	.....	-3	3	.....	-3	3	.....	6	-6
Intrabudgetary transactions	-1	.....	-1	-1	.....	-1	-1	.....	-1
Total—Department of Transportation	2,428	27	2,400	2,428	27	2,400	3,088	33	3,055
Department of the Treasury:									
Office of the Secretary	-24	.....	-24	-24	.....	-24	-29	.....	-29
Office of Revenue Sharing:									
Salaries and expenses	1	.....	1	1	.....	1	1	.....	1
General Revenue Sharing	1,145	.....	1,145	1,145	.....	1,145	1,139	.....	1,139
Federal Law Enforcement Training Center	2	.....	2	2	.....	2	1	.....	1
Financial Management Service:									
Salaries and expenses	19	.....	19	19	.....	19	18	.....	18
Claims, judgements, and relief acts	18	.....	18	18	.....	18	13	.....	13
Advances to the railroad retirement account .....	.....	.....	.....	.....	.....	.....	120	.....	120
Payments to synthetic fuels corporation	2	.....	2	2	.....	2	2	.....	2
Other	-1	.....	-1	-1	.....	-1	(**)	.....	(**)
Total—Financial Management Service	39	.....	39	39	.....	39	152	.....	152
Bureau of Alcohol, Tobacco and Firearms	15	.....	15	15	.....	15	11	.....	11
United States Customs Service	51	.....	51	51	.....	51	67	.....	67
Bureau of Engraving and Printing	-2	.....	-2	-2	.....	-2	-3	.....	-3
Bureau of the Mint	14	.....	14	14	.....	14	2	.....	2
Bureau of the Public Debt	14	.....	14	14	.....	14	11	.....	11

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$10		\$10	\$10		\$10	\$9		
Processing tax returns	189		189	189		189	104		
Examinations and appeals	280		280	280		280	89		
Investigation, collection and taxpayer service	211		211	211		211	73		
Payment where credit exceeds liability for tax	5		5	5		5	4		
Refunding internal revenue collections, interest	109		109	109		109	155		
Internal revenue collections for Puerto Rico	37		37	37		37	32		
Other	5	(**)	5	5	(**)	5	(**)	(**)	
Total—Internal Revenue Service	847	(**)	847	847	(**)	847	466	(**)	
United States Secret Service	33		33	33		33	18		
Comptroller of the Currency	13	\$1	11	13	\$1	11	13	\$1	
Interest on the public debt:									
Public issues (accrual basis)	11,828		11,828	11,828		11,828	9,934		
Special issues (cash basis)	679		679	679		679	104		
Total—Interest on the public debt	12,507		12,507	12,507		12,507	10,038		
Proprietary receipts from the public		369	-369		369	-369		344	
Receipts from off-budget Federal entities		1,266	-1,266		1,266	-1,266		898	
Intrabudgetary transactions	-1,183		-1,183	-1,183		-1,183	-1,034		-1,034
Total—Department of the Treasury	13,471	1,637	11,834	13,471	1,637	11,834	10,856	1,243	9,617
Environmental Protection Agency:									
Salaries and expenses	53		53	53		53	45		
Research and development	11		11	11		11	10		
Abatement, control, and compliance	31		31	31		31	27		
Construction grants	290		290	290		290	190		
Hazardous substance response trust fund	22		22	22		22	17		
Other	45	(**)	45	45	(**)	45	45	(**)	
Proprietary receipts from the public		(**)	(**)		(**)	(**)			1
Intrabudgetary transactions	-44		-44	-44		-44	-44		
Total—Environmental Protection Agency	407	(**)	407	407	(**)	407	290	1	
General Services Administration:									
Real property activities	-317		-317	-317		-317	-234		
Personal property activities	13		13	13		13	-59		
Office of Information Resources Management	-66		-66	-66		-66	-9		
Records activities	9		9	9		9	11	(**)	
Federal property resources activities	2		2	2		2	6		
General activities	11		11	11		11	13		
Proprietary receipts from the public		-55	55		-55	55		-34	
Total—General Services Administration	-348	-55	-293	-348	-55	-293	-272	-34	
National Aeronautics and Space Administration:									
Research and development	182		182	182		182	462		
Space flight, control, and data communications	503		503	503		503	172		
Construction of facilities	14		14	14		14	9		
Research and program management	102		102	102		102	91		
Other		(**)	(**)		(**)	(**)		(**)	
Total—National Aeronautics and Space Administration	801	(**)	802	801	(**)	802	735	(**)	
Office of Personnel Management:									
Salaries and expenses	9		9	9		9	13		
Government payment for annuitants, employees health benefits	121		121	121		121	112		
Payment to Civil Service retirement and disability fund	(**)		(**)	(**)		(**)	(**)		
Civil Service retirement and disability fund	1,867		1,867	1,867		1,867	1,808		
Employees health benefits fund	517	541	-23	517	541	-23	452	482	
Employees life insurance fund	60	70	-10	60	70	-10	70	70	
Retired employees health benefits fund	1	1	(**)	1	1	(**)	1	1	
Other	2	(**)	2	2	(**)	2	-2	(**)	
Intrabudgetary transactions:									
Civil Service retirement and disability fund:									
General fund contributions	(**)		(**)	(**)		(**)	(**)		
Other	-3		-3	-3		-3	-3		
Total—Office of Personnel Management	2,576	612	1,964	2,576	612	1,964	2,451	554	1,867

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$82	\$51	\$31	\$82	\$51	\$31	\$72	\$23	\$49
Disaster loan fund	209	53	156	209	53	156	233	49	184
Other	3	1	2	3	1	2	3	1	2
Salaries and expenses	27	.....	27	27	.....	27	22	.....	22
Other	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Total—Small Business Administration	321	106	215	321	106	215	330	73	257
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	127	180	-53	127	180	-53	119	227	-107
Direct loan revolving fund	3	7	-4	3	7	-4	2	6	-4
Other	32	35	-3	32	35	-3	33	33	1
Compensation and pensions	1,162	.....	1,162	1,162	.....	1,162	1,146	.....	1,146
Readjustment benefits	85	.....	85	85	.....	85	116	.....	116
Medical care	732	.....	732	732	.....	732	598	.....	598
Medical and prosthetic research	14	.....	14	14	.....	14	14	.....	14
General operating expenses	71	.....	71	71	.....	71	124	.....	124
Construction projects	45	.....	45	45	.....	45	30	.....	30
Post-Vietnam Era Veterans education account	14	.....	14	14	.....	14	16	.....	16
Insurance Funds:									
National service life	75	.....	75	75	.....	75	69	.....	69
United States government life	3	.....	3	3	.....	3	4	.....	4
Veterans special life	5	5	(**)	5	5	(**)	5	4	1
Other	19	.....	19	19	.....	19	-1	.....	-1
Proprietary receipts from the public:									
National service life	.....	38	-38	.....	38	-38	.....	40	-40
United States government life	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other	.....	17	-17	.....	17	-17	.....	18	-18
Intrabudgetary transactions	-1	.....	-1	-1	.....	-1	-12	.....	-12
Total—Veterans Administration	2,386	281	2,104	2,386	281	2,104	2,264	328	1,936
Dependent Agencies:									
Action	8	(**)	8	8	(**)	8	10	(**)	10
Board for International Broadcasting	11	.....	11	11	.....	11	(**)	.....	(**)
Civil Aeronautics Board	5	.....	5	5	.....	5	.....	.....	3
Consumer Product Safety Commission	3	(**)	3	3	(**)	3	3	(**)	3
Corporation for Public Broadcasting	151	.....	151	151	.....	151	130	.....	130
District of Columbia:									
Federal payment	485	.....	485	485	.....	485	457	.....	457
Loans and repayable advances	.....	34	-34	.....	34	-34	.....	31	-31
Equal Employment Opportunity Commission	13	(**)	13	13	(**)	13	12	-1	13
Export-Import Bank of the United States	278	480	-203	278	480	-203	152	232	-80
Federal Communications Commission	9	(**)	9	9	(**)	9	7	.....	7
Federal Deposit Insurance Corporation	444	261	183	444	261	183	590	105	485
Federal Emergency Management Agency:									
Public enterprise funds	33	28	5	33	28	5	27	22	5
Salaries and expenses	12	.....	12	12	.....	12	13	.....	13
Emergency management and planning assistance	29	.....	29	29	.....	29	15	.....	15
Emergency food distribution and shelter program	35	.....	35	35	.....	35	9	.....	9
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	7	9	-1	7	9	-1	7	7	(**)
Federal Savings and Loan Insurance Corp. fund	297	52	245	297	52	245	62	204	-141
Interest adjustment payments	.....	.....	.....	.....	.....	.....	.....	.....	5
Federal Trade Commission	8	(**)	8	8	(**)	8	5	.....	5
Intragovernmental Agencies:									
Washington Metropolitan Area Transit Authority	(**)	.....	(**)	(**)	.....	(**)	.....	.....	.....
Other	1	(**)	1	1	(**)	1	1	(**)	1
Interstate Commerce Commission	6	(**)	6	6	(**)	6	5	.....	5
Legal Services Corporation	24	.....	24	24	.....	24	21	.....	21
Merit Systems Protection Board	1	(**)	1	1	(**)	1	2	.....	2
National Credit Union Administration:									
Central liquidity facility	162	167	-5	162	167	-5	65	72	-8
Other	6	1	4	6	1	4	(**)	3	-3

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent Agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$14	(**)	\$14	\$14	(**)	\$14	\$12		
National Endowment for the Humanities	14		14	14		14	10		
Institute of Museum Services	5		5	5		5	(**)		
National Labor Relations Board	14		14	14		14	11		
National Science Foundation	112	(**)	112	112	(**)	112	108		
National Transportation Safety Board	2	(**)	2	2	(**)	2	2	(**)	
Nuclear Regulatory Commission	41		41	41		41	35		
Panama Canal Commission	29	\$36	-7	29	\$36	-7	28	\$29	
Postal Service (payment to the Postal Service fund)	409	-2	411	409	-2	411	220		
Railroad Retirement Board:									
Federal windfall subsidy	34		34	34		34	35		
Payment to railroad unemployment insurance trust fund									
Milwaukee railroad restructuring, administration	1		1	1		1	-46		
Railroad retirement accounts:									
Social security equivalent benefit account	302		302	302		302			
Benefits payments and claims	175		175	175		175	475		
Advances to the railroad retirement account from the FOASI trust fund									
Advances to the railroad retirement account from the FDI trust fund	(**)		(**)	(**)		(**)	(**)		
Disbursements for the payment of FOASI benefits	(**)		(**)	(**)		(**)	(**)		
Disbursements for the payment of FDI benefits	(**)		(**)	(**)		(**)	(**)		
Administrative expenses	4		4	4		4	3		
Interest on refunds of taxes	3		3	3		3	(**)		
Other									
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds	-15		-15	-15		-15	-120		
Interest transferred to federal hospital insurance trust fund									
Interest on advances to railroad unemployment insurance account	-5		-5	-5		-5			
Total—Railroad Retirement Board	498	(**)	498	498	(**)	498	347	(**)	
Securities and Exchange Commission	10	(**)	10	10	(**)	10	6	(**)	
Smithsonian Institution	12	(**)	12	12	(**)	12	16		
Tennessee Valley Authority	650	386	265	650	386	265	522	498	
United States Information Agency	45	(**)	45	45	(**)	45	41	-1	
United States Railway Association	(**)		(**)	(**)		(**)	(**)		
Other independent agencies	38	1	37	38	1	37	35	2	
Total—Independent agencies	3,919	1,453	2,466	3,919	1,453	2,466	2,985	1,202	
Undistributed offsetting receipts:									
Other interest		(**)	(**)		(**)	(**)			
Federal employer contributions to retirement and social insurance funds:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	(**)		(**)	(**)		(**)	(**)		
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	(**)		(**)	(**)		
Department of Defense—Civil:									
Military retirement fund	-1,294		-1,294	-1,294		-1,294	-1,319		
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-174		-174	-174		-174	-127		
Federal disability insurance trust fund	-16		-16	-16		-16	-16		
Federal hospital insurance trust fund	-109		-109	-109		-109	-96		
Department of State:									
Foreign Service retirement and disability fund	-2		-2	-2		-2	-3		
Office of Personnel Management:									
Civil Service retirement and disability fund	-291		-291	-291		-291	-258		
Receipts from off-budget Federal entities:									
Office of Personnel Management:									
Civil Service retirement and disability fund	-71		-71	-71		-71	-68		
Subtotal	-1,957		-1,957	-1,957		-1,957	-1,888		

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by Trust Funds:									
The Judiciary:									
Judicial survivors annuity fund									
Department of Defense—Civil:									
Interest on Investments	(**)		(**)	(**)		(**)			
Soldiers' and Airmen's Home permanent fund	-\$6		-\$6	-\$6		-\$6			
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund ...	-226		-226	-226		-226	-\$66		-\$66
Federal disability insurance trust fund	-28		-28	-28		-28	-7		-7
Federal hospital insurance trust fund	-7		-7	-7		-7	-20		-20
Federal supplementary medical insurance trust fund ..	-16		-16	-16		-16	-11		-11
Department of Labor:									
Unemployment trust fund	-10		-10	-10		-10	-29		-29
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	(**)		(**)	-1		-1
Department of Transportation:									
Airport and airway trust fund	-3		-3	-3		-3	-2		-2
Highway trust fund	-23		-23	-23		-23	-34		-34
Environmental Protection Agency:									
Post-closure liability trust fund	-1		-1	-1		-1			
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-4		-4	-4		-4	-56		-56
Veterans Administration:									
United States government life insurance fund	(**)		(**)	(**)		(**)	(**)		(**)
National service life insurance fund	-2		-2	-2		-2	-2		-2
Independent Agencies:									
Railroad Retirement Board:									
Railroad retirement account	-23		-23	-23		-23	-2		-2
Other	-6		-6	-6		-6	-1		-1
Subtotal	-356		-356	-356		-356	-231		-231
Rents and royalties on the outer continental shelf lands ...		\$1,269	-1,269		\$1,269	-1,269		\$442	-442
Total—Undistributed offsetting receipts	-2,313	1,269	-3,582	-2,313	1,269	-3,582	-2,119	442	-2,561
Total budget outlays	91,376	10,339	81,037	91,376	10,339	81,037	78,341	8,115	70,226
Off-budget Federal entities:									
Federal Financing Bank	3,032	3,186	-154	3,032	3,186	-154	431	1,778	-1,347
Petroleum acquisition and transportation, strategic petroleum reserve	61		61	61		61	61		61
Postal Service	1,706	2,376	-670	1,706	2,376	-670	2,058	2,252	-195
Rural electrification and telephone revolving fund	79	78	1	79	78	1	98	64	34
Rural Telephone Bank	4	10	-5	4	10	-5	7	7	(**)
Synthetic Fuels Corporation fund	2	2		2	2		2	2	
U.S. Railway Association									
Total—off-budget Federal entities	4,884	5,652	-768	4,884	5,652	-768	2,657	4,103	-1,446
Total—outlays	96,260	15,991	80,269	96,260	15,991	80,269	80,999	12,219	68,780

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$3,559	\$2,754
Receipts from off-budget Federal entities	1,266	898
Intrabudgetary transactions	19,907	9,600
Total receipts offset against outlays	24,732	13,252

¹Represents an imputed amount accrued during FY 1984 by Department of Defense—Military

²Effective October 1, 1984 military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and functional tables.

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

... No transactions.

(**) Less than \$500,000.00.

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, October 1984 and Other Periods
(In millions)

(Assets and Liabilities Directly Related to Budget and Off-budget Activity)	Net Transactions (- denotes net reduction of either liability or asset accounts)			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability Accounts						
Borrowing from the public:						
Public debt securities, issued under general financial authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$39,270	\$39,270	\$7,359	\$1,572,267	\$1,572,267	\$1,611,414
Federal Financing Bank				(**)	(**)	
Total public debt securities	39,270	39,270	7,359	1,572,267	1,572,267	1,611,414
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)						
	-8	-8	-9	4,481	4,481	
Total federal securities	39,262	39,262	7,350	1,576,748	1,576,748	1,611,414
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)						
	18,508	18,508	-4,382	264,159	264,159	282,414
Total borrowing from the public	20,754	20,754	11,732	1,312,589	1,312,589	1,333,828
Accrued interest payable to the public	-95	-95	4,273	27,359	27,359	27,359
Allocations of special drawing rights	23	23	12	4,895	4,895	4,895
Deposit funds	-143	-143	-329	12,292	12,292	12,292
Miscellaneous liability accounts (includes checks outstanding etc.)	-2,636	-2,636	-3,405	10,693	10,693	10,693
Total liability accounts	17,903	17,903	12,282	1,367,828	1,367,828	1,385,977
Asset Accounts (Deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	-4,722	-4,722	-11,716	8,514	8,514	19,699
Tax and loan note accounts	-3,359	-3,359	1,759	21,913	21,913	21,913
Balance	-8,082	-8,082	-9,957	30,426	30,426	28,212
Special drawing rights:						
Total holdings	27	27	13	5,554	5,554	5,554
SDR certificates issued to Federal Reserve Banks				-4,618	-4,618	
Balance	27	27	13	936	936	936
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments				19,699	19,699	19,699
Maintenance of value adjustments	-50	-50	31	-1,799	-1,799	
Letter of credit issued to IMF	39	39	125	-7,992	-7,992	
Dollar deposits with the IMF	-1	-1	3	-50	-50	
Receivable/Payable (-) for interim maintenance of value adjustments	21	21	-13	379	379	
Balance	10	10	146	10,237	10,237	10,237
Loans to International Monetary Fund	-7	-7	4	1,364	1,364	
Other cash and monetary assets	489	489	270	7,548	7,548	
Total cash and monetary assets	-7,564	-7,564	-9,525	50,512	50,512	50,512
Miscellaneous asset accounts	-2,511	-2,511	-1,774	16,088	16,088	16,088
Total asset accounts	-10,075	-10,075	-11,299	66,600	66,600	66,600
Excess of liabilities (+) or assets (-)	+27,979	+27,979	+23,582	+1,301,228	+1,301,228	+1,320,441
Transactions not applied to current year's surplus or deficit (See Schedule A for details)						
	40	40	42			
Total budget and off-budget financing						
[Financing of deficit (+) or disposition of surplus (-)]	+28,019	+28,019	+23,623	+1,301,228	+1,301,228	+1,320,441

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

....No transactions.

(**)Less than \$500,000.00.

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, October 1984 and Other Period (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,301,228	\$1,301,228	\$1,116,629
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,301,228	1,301,228	1,116,629
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	28,787	28,787	25,069
Changes in composition of unified budget			
Budget surplus (-) or deficit (Table 3)	28,787	28,787	25,069
Off-budget surplus (-) or deficit (Table 3)	-768	-768	-1,446
Total budget surplus (-) or deficit (Table 3)	28,019	28,019	23,623
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-40	-40	-42
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	-40	-40	-42
Excess of liabilities close of period	1,329,206	1,329,206	1,140,210

...No transactions.
 (**)Less than \$500,000.00.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, October 1984 and Other Periods (in millions)

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	-\$3	-\$3	(**)	\$34	\$34	
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family Housing Mortgages	-4	-4	-\$5	153	153	
Department of Housing and Urban Development:						
Federal Housing Administration	-1	-1	-4	140	140	
Department of Interior:						
Bureau of Land Management				14	14	
Department of Transportation:						
Coast Guard:						
Family Housing Mortgages	(**)	(**)	(**)	(**)	(**)	
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners Assistance Mortgages				(**)	(**)	
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent Agencies:						
Postal Services				250	250	
Tennessee Valley Authority				1,725	1,725	1,725
Total agency securities	-8	-8	-9	4,481	4,481	4,481

....No transactions.

(**)Less than \$500,000.00.

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, October 1984 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	-8,037	-8,037	-8,358	18,609	18,609	10,572
Commerce, Fishing Vessels NOAA			2	18	18	18
Export-Import Bank of United States						
Federal Emergency Management Agency:						
National Insurance Development Fund	1	1		55	55	56
National flood insurance fund	-195	-195	13	213	213	18
Federal Financing Bank	157	157	-1,283	144,836	144,836	144,993
Federal Housing Administration:						
General insurance				1,790	1,790	1,790
Special risk insurance				1,984	1,984	1,984
General Services Administration:						
Pennsylvania Avenue Development Corporation				55	55	55
Government National Mortgage Association:						
Emergency home purchase assistance fund			-1	2,399	2,399	2,399
Special assistance functions			144	9,886	9,886	9,886
Rural Communication Development Fund	1	1	2	18	18	19
Rural Electrification Administration	56	56	58	7,865	7,865	7,921
Rural Telephone Bank				751	751	751
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	-1,825	-1,825	-765	3,381	3,381	1,556
Agricultural credit insurance fund	-581	-581		4,486	4,486	3,905
Rural development insurance fund				1,516	1,516	1,516
Secretary of Education:						
College housing loans				2,687	2,687	2,687
Secretary of Energy:						
Bonneville Power Administration				1,405	1,405	1,405
Secretary of Housing and Urban Development:						
Housing for the Elderly and Handicapped	175	175	150	4,376	4,376	4,551
Low-Rent Public Housing	2,978	2,978	15	1,000	1,000	3,978
New communities guaranty:						
Title IV						
Title VII			1			
Urban Renewal Fund				8	8	8
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad Retirement Account				2,279	2,279	2,279
Railroad Retirement Social Security Equivalent Fund	148	148				148
Secretary of Transportation:						
Aircraft Purchase Loan Guarantee Program						
Rail Passenger Service Act			1,120			
Railroad Revitalization and Improvement						
Rail Service Assistance			-1			
Regional Rail Reorganization				64	64	64
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total Agency Borrowing from the Treasury Financed through Issues of Public Debt Securities	-7,122	-7,122	-8,903	211,833	211,833	204,711
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States			1,015	15,690	15,690	15,690
National Credit Union Administration	-5	-5	228	269	269	264
Postal Service			-67	1,087	1,087	1,087
Tennessee Valley Authority	290	290	320	13,435	13,435	13,725
U.S. Railway Association			-73	51	51	51
Total Borrowing from the Federal Financing Bank	285	285	1,421	30,532	30,532	30,817

....No transactions.

(*)Less than \$500,000.00.

Note: Includes only amounts loaned to Federal Agencies in lieu of Agency Debt issuance and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal Agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to Agencies in lieu of Agencies borrowing directly through Treasury or issuing their own securities.

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, October 1984 and Other Periods (In million)

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:						
Agency securities						
Department of Commerce	\$5	\$5		\$6	\$6	
Department of Energy						
Department of Health and Human Services	1	1	\$1	4	4	
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal housing administration fund:						
Public debt securities	28	28	-16	3,065	3,065	
Agency securities	-1	-1	(**)	140	140	
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities				11	11	
Special assistance function fund:						
Public debt securities						
Agency securities			(**)	11	11	
Management and liquidating functions fund:						
Public debt securities	21	21		84	84	
Agency securities	(**)	(**)	(**)	1	1	
Guarantees of Mortgage-Backed Securities:						
Public debt securities	16	16	11	717	717	
Agency securities				67	67	
Participation sales fund:						
Public debt securities	52	52	5	1,776	1,776	
Agency securities				12	12	
Housing Management:						
Community disposal operations fund:						
Agency securities				(**)	(**)	
Department of the Interior	59	59	49	6,528	6,528	
Department of Labor	-13	-13	-8	284	284	
Department of Transportation	8	8	4	252	252	
Department of the Treasury	-103	-103	19	3,243	3,243	
Veterans Administration:						
Veterans reopened insurance fund	-1	-1	-1	632	632	
Independent Agencies:						
Emergency Loan Guarantee Board						
Export-Import Bank of the United States	201	201	82	27	27	
Federal Emergency Management Agency:						
National insurance development fund						
Federal Savings and Loan Insurance Corporation:						
Public debt securities	-244	-244	123	6,172	6,172	
Agency securities				67	67	
National Credit Union Administration	-4	-4	6	325	325	
Tennessee Valley Authority:						
Agency securities						
Other	3	3	6	983	983	
Total public debt securities	30	30	280	24,098	24,098	
Total agency securities	-1	-1	(**)	310	310	
Total Federal funds	29	29	280	24,408	24,408	
Trust Funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	1	1	
Library of Congress	(**)	(**)	1	2	2	
The Judiciary:						
Judicial Survivors Annuity Fund	(**)	(**)	(**)	91	91	
Funds Appropriated to the President			1	1	1	
Department of Agriculture	-20	-20	-21	60	60	
Department of Commerce						
Department of Defense—Military	5	5	(**)	138	138	
Department of Defense—Civil	9,444	9,444				
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	-577	-577	-1,678	27,224	27,224	
Agency securities						
Federal disability insurance trust fund	-246	-246	-111	4,656	4,656	
Federal hospital insurance trust fund:						
Public debt securities	-1,124	-1,124	-559	16,527	16,527	
Agency securities				455	455	
Federal supplementary medical insurance trust fund	-704	-704	-446	9,117	9,117	
Other			(**)	25	25	

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, October 1984 and Other Periods (in million)—Continued

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:						
Department of the Interior	(**)	(**)	\$28	\$214	\$214	\$214
Department of Labor:						
Unemployment trust fund	\$67	\$67	-636	12,397	12,397	12,465
Other	-5	-5	1	23	23	18
Department of State:						
Foreign service retirement and disability fund	98	98	5	1,978	1,978	2,076
Other				(**)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	144	144	346	6,434	6,434	6,578
Highway trust fund	512	512	-15	10,840	10,840	11,352
Other	(**)	(**)		(**)	(**)	(**)
Department of the Treasury	29	29	-12	84	84	112
Environmental Protection Agency	26	26	13	685	685	711
General Services Administration			(**)	5	5	5
Office of Personnel Management:						
Civil Service Retirement and Disability Fund:						
Public Debt Securities	10,668	10,668	-1,078	111,829	111,829	122,497
Agency Securities				175	175	175
Employees Health Benefits Fund	28	28	44	913	913	941
Employees Life Insurance Fund	10	10	3	5,966	5,966	5,976
Retired Employees Health Benefits Fund				1	1	1
Veterans Administration:						
Government life insurance fund	-3	-3	-4	294	294	291
National service life insurance:						
Public debt securities	-39	-39	-29	8,960	8,960	8,921
Agency securities				135	135	135
Veterans special life insurance fund	(**)	(**)	(**)	875	875	875
General Post Fund National Homes	-2	-2		7	7	6
Independent Agencies:						
Federal Deposit Insurance Corporation	-220	-220	-486	14,195	14,195	13,975
Harry S. Truman Memorial Scholarship Trust Fund	(**)	(**)	(**)	44	44	44
Japan—United States Friendship Commission				17	17	17
Railroad Retirement Board	39	39	-233	3,097	3,097	3,136
Other	1	1	(**)	6	6	7
Total public debt securities	18,132	18,132	-4,865	236,708	236,708	254,840
Total agency securities				765	765	765
Total trust funds	18,132	18,132	-4,865	237,473	237,473	255,605
Off-budget Federal entities:						
Federal Financing Bank						
Postal Service	347	347	203	2,277	2,277	2,625
Rural electrification and telephone revolving fund				1	1	1
Total public debt securities	347	347	203	2,279	2,279	2,626
Total Off-budget Federal entities	347	347	203	2,279	2,279	2,626
Grand Total	18,508	18,508	-4,382	264,159	264,159	282,668

....No transactions.
 (**)
 Note: Investments are in Public Debt Securities unless otherwise noted.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$25,624												\$25,624	\$23,227
Corporation income taxes	937												937	468
Social insurance taxes and contributions:														
Employment taxes and contributions	17,418												17,418	14,266
Unemployment insurance	1,323												1,323	1,100
Other retirement contributions	366												366	339
Excise taxes	3,264												3,264	3,143
Estate and gift taxes	582												582	488
Customs duties	1,150												1,150	766
Miscellaneous receipts	1,586												1,586	1,360
Total—budget receipts this year ..	52,251												52,251	.....
Total—budget receipts prior year ..	45,157												.....	45,157
Outlays														
Legislative Branch	145												145	121
The Judiciary	79												79	70
Executive Office of the President ..	11												11	5
Funds Appropriated to the President:														
International security assistance ..	1,498												1,498	177
International development assistance	268												268	544
Other	-94												-94	7
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,742												1,742	1,301
Other	2,860												2,860	3,144
Department of Commerce	175												175	138
Department of Defense:														
Military:														
Department of the Army	5,121												5,121	4,161
Department of the Navy	6,547												6,547	5,694
Department of the Air Force	5,938												5,938	4,987
Defense agencies	1,101												1,101	741
Total Military	18,707												18,707	15,584
Civil	1,602												1,602	2,967
Department of Education	1,386												1,386	1,285
Department of Energy	879												879	665
Department of Health and Human Services:														
Human Development Services	390												390	423
Health Care Financing Administration:														
Grants to States for Medicaid ..	1,929												1,929	1,646
Federal Hospital Ins. Trust Fund	5,044												5,044	3,987
Federal Supp. Med. Ins. Trust Fund	2,085												2,085	1,850
Other	1,434												1,434	1,357
Social Security Admin.:														
Assis. Pmts. Program	713												713	740
Federal Old-Age and Survivors Ins. Trust Fund	13,401												13,401	12,668
Federal Disability Ins. Trust Fund	1,526												1,526	1,534
Other	1,394												1,394	284
Other	-1,570												-1,570	-1,193
Department of Housing and Urban Development	4,733												4,733	1,597
Department of the Interior	458												458	477
Department of Justice	152												152	241
Department of Labor:														
Unemployment trust fund	1,265												1,265	1,493
Other	14												14	-82
Department of State	489												489	439
Department of Transportation:														
Highway trust fund	1,402												1,402	897
Other	998												998	2,158
Department of the Treasury:														
Interest on the public debt	12,507												12,507	10,038
General revenue sharing	1,145												1,145	1,139
Other	-1,819												-1,819	-1,564

Table continued on next page.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Environmental Protection Agency . . .	\$407												\$407	\$289
General Services Administration . . .	-293												-293	-239
National Aeronautics and Space Administration . . .	802												802	734
Office of Personnel Management . . .	1,964												1,964	1,897
Small Business Administration . . .	215												215	257
Veterans Administration:														
Compensation and pensions . . .	1,162												1,162	1,146
National service life . . .	37												37	29
Government service life . . .	3												3	4
Other . . .	902												902	757
Independent Agencies:														
Postal Service . . .	411												411	220
Tennessee Valley Authority . . .	265												265	23
Other ind. agencies . . .	1,791												1,791	1,539
Undistributed offsetting receipts:														
Federal employer contributions to retirement fund . . .	-1,957												-1,957	-1,888
Interest credited to certain accounts . . .	-356												-356	-231
Rents and Royalties on Outer Continental Shelf Lands . . .	-1,269												-1,269	-442
Total this year:														
Budget outlays . . .	81,037												81,037	.....
Budget surplus (+) or deficit (-)	-28,787												-28,787	.....
Off-budget surplus (+) or deficit (-)	+768												+768	.....
Total surplus (+) or deficit (-) ..	-28,019												-28,019	.....
Totals-prior year:														
Budget outlays . . .	70,226												.....	70,226
Budget surplus (+) or deficit (-)	-25,069												.....	-25,069
Off-budget surplus (+) or deficit (-)	+1,446												.....	+1,446
Total surplus (+) or deficit (-) .	-23,623												.....	-23,623

....No transactions.
 (**)Less than \$500,000.00.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

Table 8. Effects of Federal Trust Fund Transactions on Budget Results, and Securities Held as Investments, October 1984 and Other Periods (in millions)

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	\$237	\$121	\$116	\$237	\$121	\$116	\$6,434	\$6,434	
Black lung	46	47	-1	46	47	-1			
FDIC		183	-183		183	-183	14,195	14,195	
Federal disability insurance	1,157	1,405	-248	1,157	1,405	-248	4,656	4,656	
Federal employees life and health		-33	33		-33	33	6,879	6,879	
Federal employees retirement	366	1,407	-1,042	366	1,407	-1,042	114,073	114,073	
Federal hospital insurance	3,083	4,814	-1,731	3,083	4,814	-1,731	16,982	16,982	
Federal old-age insurance	12,885	12,604	281	12,885	12,604	281	27,224	27,224	
Federal supplementary medical insurance		201	-201		201	-201	9,117	9,117	
Revenue Sharing	4,567	1,145	3,422	4,567	1,145	3,422			
Highways	1,180	1,379	-198	1,180	1,379	-198	10,840	10,840	
Military advances		-162	162		-162	162			
Railroad retirement	151	139	13	151	139	13	3,097	3,097	
Unemployment	1,323	1,044	279	1,323	1,044	279	12,397	12,397	
Veterans life insurance		38	-38		38	-38	10,265	10,265	
All other trust	176	-9,216	9,392	176	-9,216	9,392	1,314	1,314	
Trust fund receipts and outlays on the basis of Table III and investments held from Table IV-D	25,171	15,116	10,055	25,171	15,116	10,055	237,473	237,473	
Interfund receipts offset against trust fund outlays	13,851	13,851		13,851	13,851				
Total trust fund receipts and outlays ...	39,022	28,967	10,055	39,022	28,967	10,055			
Federal fund receipts and outlays on the basis of Table III	31,646	70,488	-38,842	31,646	70,488	-38,842			
Interfund receipts offset against Federal fund outlays	15	15		15	15				
Total Federal fund receipts and outlays .	31,661	70,503	-38,842	31,661	70,503	-38,842			
Total Interfund receipts and outlays	-18,433	-18,433		-18,433	-18,433				
Net budget receipts and outlays	52,251	81,037	-28,787	52,251	81,037	-28,787			

....No transactions.
(**)Less than \$500,000.00.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds, such as, Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are \$4,567 million in Federal funds transferred to trust funds for general revenue sharing.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, October 1984 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$25,624	\$25,624	\$23,227
Corporation income taxes	937	937	468
Social insurance taxes and contributions:			
Employment taxes and contributions	17,418	17,418	14,266
Unemployment insurance	1,323	1,323	1,100
Other retirement contributions	366	366	339
Excise taxes	3,264	3,264	3,143
State and gift taxes	582	582	488
Customs	1,150	1,150	766
Miscellaneous receipts	1,586	1,586	1,360
Total	52,251	52,251	45,157
OUTLAYS			
National defense	20,643	20,643	18,727
International affairs	1,995	1,995	1,087
General science, space, and technology	961	961	880
Energy	562	562	253
Natural resources and environment	1,390	1,390	1,250
Agriculture	2,344	2,344	1,713
Commerce and housing credit	1,390	1,390	1,848
Transportation	2,411	2,411	3,015
Community and regional development	1,106	1,106	1,006
Education, training, employment and social services	2,369	2,369	2,159
Health	2,891	2,891	2,454
Social security and medicare	21,457	21,457	19,516
Home security	10,493	10,493	6,768
Veterans benefits and services	2,108	2,108	1,940
Administration of justice	376	376	447
General government	536	536	150
General purpose fiscal assistance	1,735	1,735	1,645
Interest	9,497	9,497	7,697
Distributed offsetting receipts	-3,226	-3,226	-2,330
Total	81,037	81,037	70,226

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

Explanatory Notes

1.0 Flow of Data Into Monthly Treasury Statement

The *Monthly Treasury Statement (MTS)* is assembled from data in the central accounting system. The major source of data includes monthly accounting reports by Federal entities, 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.

2.0 Notes on Receipts

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

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

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments is 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 receipt both occur within the Federal fund group; and (3) trust intrafund transactions, where the payment and receipt 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 employee 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).

3.0 Notes on Outlays

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

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

4.0 Processing

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

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

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

5.0 Other Sources of Information About Federal Government Financial Activities

- *Guide to the Monthly Treasury Statement*, May 1983 (Available from the Financial Management Service, U.S. Department of Treasury, Washington, D.C. 20226). This publication describes and explains each element within the *MTS*, including how data are prepared, a brief history of the publication, and other information.
- *Federal Financial Transactions*, (Available from GPO, Washington, D.C. 20402). This publication provides a detailed description of the Department of Treasury's financial operations.
- *A Glossary of Terms Used in the Federal Budget Process*, March 1983 (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document with standardized definitions of terms used by the Federal Government in the budget making process.
- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.
- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.
- *Treasury Bulletin* Available from GPO, Washington, D.C. 20402. The quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, special reports, and cash management/debt collection.
- *Annual Budget Publications* Available from GPO, Washington, D.C. 20402). There are four annual publications which provide information concerning the budget:
 - The Budget of the United States Government, FY 19__*
 - The Budget of the United States Government, FY 19__, Appendix*
 - The United States Budget in Brief, FY 19__*
 - Special Analyses, Budget of the United States Government, FY 19__*
- *Treasury Combined Statement of Receipts, Expenditures, Balances of the United States Government* (Available from GPO, Washington, D.C. 20402). This annual statement presents budgetary results at the level of individual receipt and appropriation accounts. It supports in detail the fiscal year-end report published in the *Monthly Treasury Statement*.

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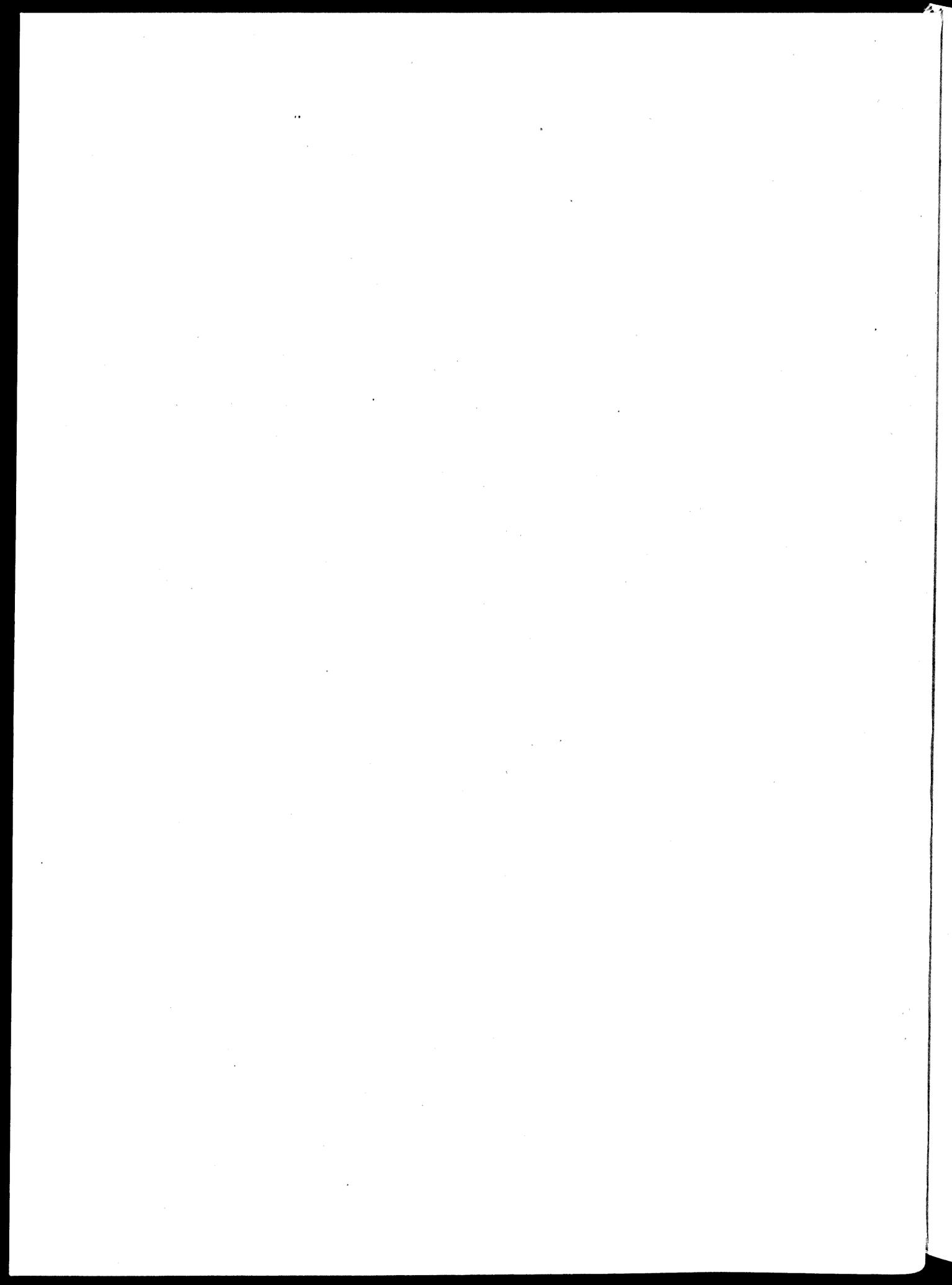
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and Outlays of the U.S. Government. No single copies are sold

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0 0 2 9 6 4 For the Fiscal Year Through
November 30, 1984,
and Other Periods

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

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Financial Management Service

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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 17th 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: 1. those responsible for or interested in the cash position of the Treasury; 2. those who are responsible for or interested in the Government's budget results; and 3. 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 outlay of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays

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

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *Treasury Combined Statement* 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 1984 and 1985, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/(Surplus)
FY 1984			
October	\$45,157	\$70,226	\$25,069
November	46,202	67,794	21,591
December	58,044	74,705	16,661
January	62,537	68,052	5,515
February	47,886	68,267	20,381
March	44,464	73,020	28,555
April	80,180	68,687	(11,493)
May	37,459	71,391	33,932
June	69,282	71,283	2,000
July	52,017	68,432	16,416
August	55,209	88,707	33,498
September	68,019	51,234	(16,785)
Total	666,457	841,800	175,342
FY 1985			
October	52,251	81,037	28,787
November	51,494	79,956	28,462
Year-to-date	103,745	160,993	57,248

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

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, November 1984 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1985 ¹	Actual Previous Fiscal Year to Date (1984)	Budget Estimates Next Fiscal Year (1986) ²
Total budget and off-budget results					
Budget receipts	\$51,494	\$103,745	\$763,768	\$91,359	
Budget outlays	79,956	160,993	930,635	138,120	
Budget surplus (+) or deficit (-)	-28,462	-57,248	-166,866	-46,661	
Off-budget surplus (+) or deficit (-)	-440	+328	-13,298	+768	
Total surplus (+) or deficit (-)	-28,902	-56,921	-180,165	-45,893	
Means of financing:					
Borrowing from the public	19,353	40,107	178,000	20,677	
Reduction of cash and monetary assets, increase (-)	14,780	22,344	.....	30,801	
Other means	-5,231	-5,530	2,165	-5,586	
Total budget and off-budget financing	28,902	56,921	180,165	45,893	

¹Based on Mid-Session Review of the 1985 Budget released by the Office of Management and Budget on Aug. 15, 1984.

²OMB estimates for FY 1986 are not currently available.

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1984 and 1985

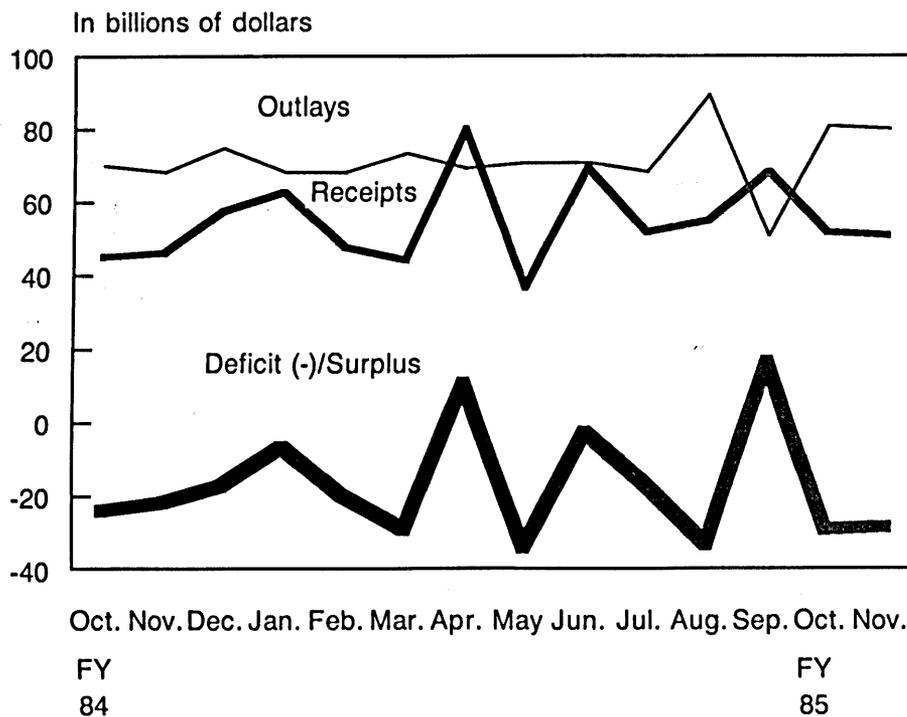


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1984 and 1985

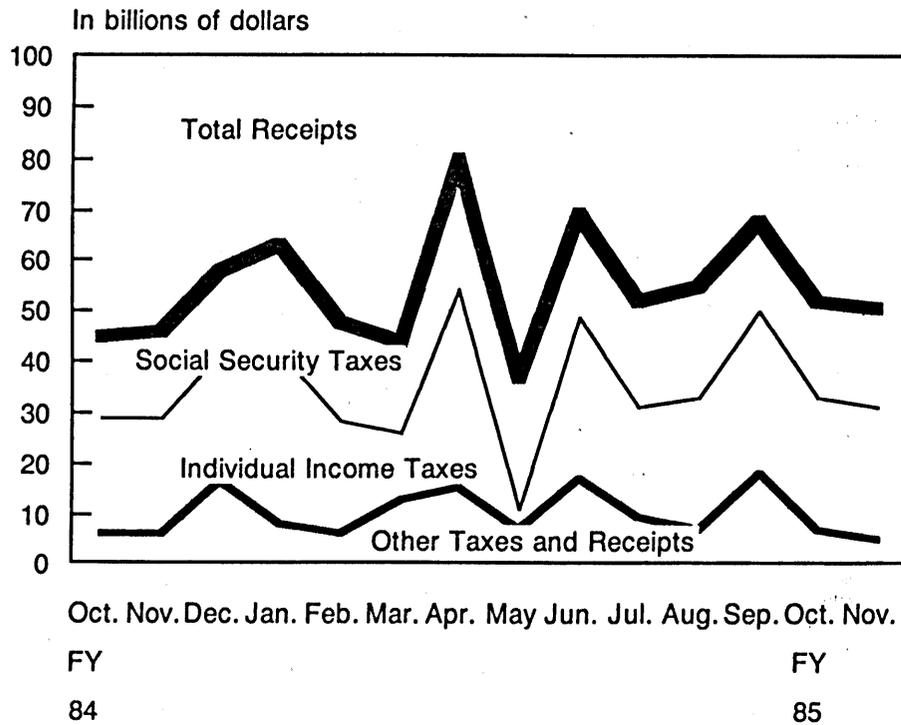


Figure 3. Monthly Outlays of the U.S. Government, by Major Category, Fiscal Years 1984 and 1985

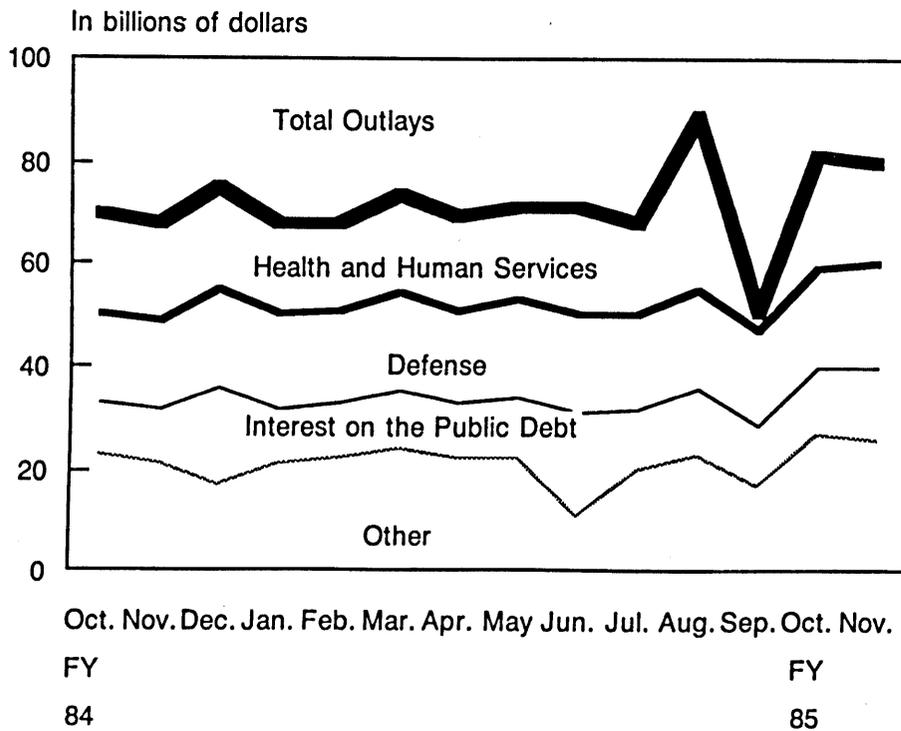


Table 3. Summary of Receipts and Outlays of the U.S. Government, November 1984 and Other Periods (In millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$24,792	\$50,416	\$45,928	\$341,836
Corporation income taxes	1,122	2,058	935	74,266
Social insurance taxes and contributions:				
Employment taxes and contributions	16,752	34,171	28,520	240,677
Unemployment insurance	2,346	3,669	3,266	25,691
Other retirement contributions	427	793	696	5,125
Excise taxes	3,151	6,415	6,405	38,948
Estate and gift taxes	495	1,077	941	5,657
Customs duties	989	2,138	1,671	11,958
Miscellaneous receipts	1,421	3,007	2,999	19,610
Total	51,494	103,745	91,359	763,768
Budget Outlays				
Legislative Branch	116	261	277	1,688
The Judiciary	67	146	127	1,018
Executive Office of the President	9	20	18	116
Funds Appropriated to the President	1,243	2,915	1,019	11,210
Department of Agriculture	4,175	8,777	7,200	39,621
Department of Commerce	162	337	317	1,972
Department of Defense—Military	20,229	38,966	37,005	258,601
Department of Defense—Civil	1,371	2,943	574	18,571
Department of Education	1,733	3,119	2,660	16,951
Department of Energy	865	1,745	1,341	9,486
Department of Health and Human Services	25,346	51,695	46,855	317,516
Department of Housing and Urban Development	3,033	7,766	2,715	14,887
Department of the Interior	361	818	1,015	4,518
Department of Justice	450	603	482	3,738
Department of Labor	1,700	2,979	3,512	22,091
Department of State	215	704	602	2,981
Department of Transportation	2,153	4,553	5,145	26,068
Department of the Treasury:				
General revenue sharing	1	1,146	1,145	4,567
Interest on the public debt	13,507	26,014	21,049	180,600
Other	-1,102	-2,921	-1,918	-18,971
Environmental Protection Agency	392	799	616	4,239
General Services Administration	118	-175	-83	263
National Aeronautics and Space Administration	629	1,431	1,367	7,361
Office of Personnel Administration	1,720	3,684	3,635	23,792
Small Business Administration	-8	207	299	462
Veterans Administration	3,346	5,450	3,984	26,705
Other independent agencies	895	3,362	1,904	9,321
Allowances, undistributed				977
Undistributed offsetting receipts:				
Other interest				-402
Federal employer contributions to retirement funds	-2,121	-4,078	-3,792	-25,524
Interest on certain government accounts	-365	-721	-510	-27,818
Rents and royalties on the Outer Continental Shelf lands	-281	-1,550	-540	-5,970
Total	79,956	160,993	138,020	930,635
Budget surplus (+) or deficit (-)	-28,462	-57,248	-46,661	-166,866
Off-budget surplus (+) or deficit (-)	-440	+328	+768	-13,298
Total surplus (+) or deficit (-)	-28,902	-56,921	-45,893	-180,165

¹Based on Mid-Session Review of the FY 1985 Budget released by the Office of Management Budget on August 15, 1984.

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, November 1984 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	\$24,573			\$49,293			\$44,270		
Presidential Election Campaign Fund	(**)			(**)			(**)		
Other	1,036			2,499			3,033		
Total—Individual income taxes	25,609	\$816	\$24,792	51,792	\$1,376	\$50,416	47,304	\$1,376	\$45,920
Corporation income taxes	1,888	766	1,122	5,195	3,137	-2,058	4,651	3,716	932
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	10,807		10,807	20,912		20,912	19,862		19,862
Self-Employment Contributions Act taxes				107		107			
Deposits by States	1,353		1,353	3,335		3,335			
Taxes on benefits	6		6	698		698			
Total—FOASI trust fund	12,167		12,167	25,052		25,052	19,862		19,862
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,039		1,039	1,999		1,999	2,599		2,599
Self-Employment Contributions Act taxes				18		18			
Deposits by States	104		104	235		235			
Taxes on benefits	(**)		(**)	47		47			
Total—FDI trust fund	1,143		1,143	2,300		2,300	2,599		2,599
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	2,842		2,842	5,554		5,554	5,560		5,560
Self-Employment Contributions Act taxes				20		20			
Deposits by States	276		276	628		628			
Total—FHI trust fund	3,118		3,118	6,202		6,202	5,560		5,560
Railroad retirement accounts:									
Railroad Retirement Act taxes	324	(**)	324	554	4	550	500	1	4
Taxes on railroad retirement benefits				68		68			
Total—Employment taxes and contributions	16,752	(**)	16,752	34,175	4	34,171	28,521	1	28,521
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	1,902		1,902	2,864		2,864	2,615		2,615
Federal Unemployment Tax Act taxes	428	4	424	791	8	784	651	6	6
Railroad Unemployment Ins. Act contributions	21		21	21		21	5		
Total—Unemployment trust fund	2,350	4	2,346	3,677	8	3,669	3,271	6	3,271
Federal employees retirement contributions:									
Civil service retirement and disability fund	416		416	770		770	678		678
Foreign service retirement and disability fund	4		4	7		7	6		6
Other	(**)		(**)	(**)		(**)	(**)		(**)
Total—Federal employees retirement contributions	420		420	777		777	684		684
Other retirement contributions:									
Civil service retirement and disability fund	7		7	15		15	12		12
Total—Social insurance taxes and contributions	19,530	4	19,525	38,644	11	38,632	32,488	7	32,488
Excise taxes:									
Miscellaneous excise taxes ¹	1,767	101	1,666	3,581	115	3,467	4,349	62	4,349
Airport and airway trust fund	237	2	234	473	2	471	373	(**)	373
Highway trust fund	1,113	-99	1,212	2,293	-99	2,392	1,629	-39	1,629
Black lung disability trust fund	39		39	85		85	77		77
Total—Excise taxes	3,156	5	3,151	6,433	18	6,415	6,429	24	6,429
Estate and gift taxes	504	9	495	1,102	25	1,077	978	37	978
Customs duties	1,016	28	989	2,193	55	2,138	1,743	72	1,743
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,331		1,331	2,765		2,765	2,815		2,815
All other	89	(**)	90	243	(**)	242	192	8	192
Total—Miscellaneous receipts	1,420	(**)	1,421	3,007	(**)	3,007	3,007	8	3,007
Total—Budget receipts	53,122	1,628	51,494	108,367	4,622	103,745	96,599	5,240	91,599

.... No transactions.

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

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

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

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, November 1984 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	\$21	(**)	\$20	\$41	\$1	\$40	\$40	\$1	\$39
House of Representatives	39	\$1	38	76	1	75	70	1	69
Joint items	1		1	17		17	17		17
Congressional Budget Office	1		1	3		3	2		2
Architect of the Capitol	11		11	20		20	15		15
Library of Congress	17	(**)	17	36	(**)	35	35		35
Government Printing Office:									
Revolving fund (net)	2		2	10		10	1		1
General fund appropriations	7		7	15		15	19		19
General Accounting Office	17		17	43		43	34		34
United States Tax Court	1		1	3		3	3		3
Other Legislative Branch agencies	1		1	2		2	2		2
Proprietary receipts from the public		(**)	(**)		2	-2		-41	41
Intrabudgetary transactions				(**)		(**)			
Total—Legislative Branch	118	2	116	266	5	261	238	-39	277
The Judiciary:									
Supreme Court of the United States	1		1	3		3	2		2
Courts of appeals, district courts, and other judicial services	61		61	134		134	119		119
Other	4	(**)	5	9	-1	10	6	(**)	6
Total—The Judiciary	66	(**)	67	145	-1	146	128	(**)	127
Executive Office of the President:									
Compensation of the President and the White House Office	2		2	4		4	4		4
Office of Management and Budget	3	(**)	3	7	-1	8	7	(**)	7
Other	4	(**)	4	8	(**)	8	7		7
Total—Executive Office of the President	9	(**)	9	20	-1	20	18	(**)	18
Funds Appropriated to the President:									
Appalachian Regional Development programs	21		21	42		42	42		42
Disaster relief	25		25	49		49	43		43
International security assistance:									
Guarantee reserve fund	62	29	32	79	51	28	41	13	28
Foreign military sales credit	231		231	329		329	122		122
Economic support fund	150		150	1,569		1,569	270		270
Military assistance	15		15	15		15	110		110
Peacekeeping operations	3		3	6		6	8		8
Other	2		2	6		6	5		5
Proprietary receipts from the public		1	-1		22	-22		19	-19
Total—International security assistance	463	30	433	2,003	73	1,931	555	32	523
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	233		233	233		233	252		252
Inter-American Development Bank	20		20	57		57	43		43
Other	15		15	57		57	41		41
International organizations and programs	10		10	17		17	45		45
Total—Multilateral assistance	279		279	365		365	381		381
Agency for International Development:									
Functional development assistance program	32		32	212		212	167		167
Operating expenses, Agency for International Development	27		27	52		52	53		53
Payment to Foreign Service retirement and disability fund	41		41	41		41			
Other	48	2	46	51	3	47	76	8	68
Proprietary receipts from the public		84	-84		131	-131		51	-51
Total—Agency for International Development	147	85	62	356	135	221	295	59	236
Peace Corps	13	(**)	13	22	(**)	22	23		23
Overseas Private Investment Corporation	-34	7	-41	-27	1	-28	-6	8	-14
Inter-American Foundation	3	2	(**)	5	3	2	5	1	4
Other	1		1	2		2	2		2
Total—International development assistance	409	94	315	721	138	583	701	69	632

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	\$77		\$77	\$106		\$106	-\$18		
Military sales programs:									
Foreign military sales trust fund	854		854	1,657		1,657	1,758		
Other	5	\$3	2	5	\$9	-4	-6	\$25	
Proprietary receipts from the public		484	-484		1,448	-1,448		1,931	
Other	(**)		(**)	(**)		(**)	(**)		
Total—Funds Appropriated to the President	1,854	611	1,243	4,583	1,668	2,915	3,076	2,057	
Department of Agriculture:									
Departmental administration	3		3	9		9	6		
Agricultural Research Service	37		37	74		74	69		
Cooperative State Research Service	24		24	40		40	23		
Extension Service	29		29	54		54	43		
Statistical Reporting Service	1		1	7		7	9		
Economic Research Service	5		5	6		6	4		
Foreign Agricultural Service	6		6	13		13	9		
Foreign Assistance Programs	24		24	63		63	13		
Agricultural Stabilization and Conservation Service	2		2	25		25	1		
Federal Crop Insurance Corporation	52	20	32	126	41	85	113	21	
Commodity Credit Corporation:									
Price support and related programs	2,192	399	1,793	4,574	1,077	3,496	3,470	1,170	
Intragovernmental fund									
National Wool Act program	(**)		(**)	(**)		(**)	1		
Total—Commodity Credit Corporation	2,192	399	1,794	4,574	1,077	3,497	3,470	1,170	
Rural Electrification Administration	3	(**)	3	6	(**)	6	7	(**)	
Farmers Home Administration:									
Public enterprise funds:									(**)
Self-help housing land development fund									(**)
Rural housing insurance fund	823	792	30	1,829	1,614	215	1,486	459	
Agricultural credit insurance fund	506	321	185	1,214	639	574	666	703	
Rural development insurance fund	321	30	292	1,120	627	493	831	539	
Rural water and waste disposal grants	14		14	30		30	28		
Salaries and expenses	33		33	50		50	44		
Other	4		4	5		5	7		
Total—Farmers Home Administration	1,701	1,143	558	4,249	2,881	1,368	3,061	1,702	
Soil Conservation Service:									
Conservation operations	28		28	48		48	57		
Watershed and flood prevention operations	21		21	48		48	39		
Other	6		6	13		13	13		
Animal and Plant Health Inspection Service	24		24	44		44	55		
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	36		36	131		131	108		
Other	12	3	9	39	5	34	26	5	
Food Safety and Inspection Service	26		26	53		53	50		
Food and Nutrition Service:									
Food stamp program	1,003		1,003	1,906		1,906	1,888		
Nutrition assistance for Puerto Rico	67		67	134		134	135		
Child nutrition programs	306		306	507		507	496		
Special supplemental food programs (WIC)	123		123	248		248	220		
Other	24		24	39		39	36		
Total—Food and Nutrition Service	1,524		1,524	2,834		2,834	2,774		
Forest Service:									
Forest research	9		9	19		19	16		
National Forests system	91		91	213		213	200		
Construction	27		27	54		54	73		
Forest Service permanent appropriations	164		164	171		171	141		
Cooperative work	9		9	20		20	19		
Other	11		11	26		26	33		
Total—Forest Service	311		311	502		502	482		
Other	8		8	18		18	9	(**)	
Proprietary receipts from the public		336	-336		195	-195		341	
Intrabudgetary transactions							-4		
Total—Department of Agriculture	6,075	1,901	4,175	12,977	4,199	8,777	10,439	3,239	

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1984 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	\$4		\$4	\$9		\$9	\$9		\$9
Bureau of the Census	11		11	35		35	26		26
Economic and Statistical Analysis	13		13	19		19	9		9
Economic Development Assistance	27	\$10	18	60	\$15	46	50	\$15	35
Promotion of Industry and Commerce	14		14	37		37	43		43
Science and technology:									
National Oceanic and Atmospheric Administration	95	1	94	168	1	167	171	3	168
Patent and Trademark Office	5		5	15		15	10		10
National Bureau of Standards	11		11	19		19	19		19
National Telecommunications and Information Administration	2		2	6		6	5		5
Total—Science and technology	113	1	112	208	1	207	205	3	202
Proprietary receipts from the public		5	-5		10	-10		7	-7
Intrabudgetary transactions	-5		-5	-6		-6	-1		-1
Total—Department of Commerce	177	15	162	362	26	337	341	24	317
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,064		2,064	4,130		4,130	2,858		2,858
Department of the Navy	1,768		1,768	3,574		3,574	2,501		2,501
Department of the Air Force	1,546		1,546	3,140		3,140	2,182		2,182
Total—Military personnel	5,378		5,378	10,844		10,844	7,541		7,541
Retired military personnel	-20		-20	10		10	5,333		15,333
Operation and maintenance:									
Department of the Army	1,641		1,641	3,133		3,133	2,772		2,772
Department of the Navy	1,999		1,999	4,055		4,055	3,611		3,611
Department of the Air Force	1,903		1,903	3,255		3,255	3,056		3,056
Defense agencies	618		618	1,172		1,172	852		852
Total—Operation and maintenance	6,162		6,162	11,614		11,614	10,291		10,291
Procurement:									
Department of the Army	696		696	1,678		1,678	2,103		2,103
Department of the Navy	2,162		2,162	4,237		4,237	3,656		3,656
Department of the Air Force	2,659		2,659	4,517		4,517	3,805		3,805
Defense agencies	103		103	188		188	92		92
Total—Procurement	5,618		5,618	10,620		10,620	9,656		9,656
Research, development, test, and evaluation:									
Department of the Army	290		290	598		598	592		592
Department of the Navy	664		664	1,240		1,240	1,005		1,005
Department of the Air Force	1,321		1,321	2,192		2,192	1,625		1,625
Defense agencies	223		223	431		431	281		281
Total—Research, development, test, and evaluation	2,497		2,497	4,460		4,460	3,503		3,503
Military construction:									
Department of the Army	83		83	172		172	143		143
Department of the Navy	106		106	224		224	119		119
Department of the Air Force	124		124	239		239	221		221
Defense agencies	51		51	65		65	117		117
Total—Military construction	364		364	700		700	600		600
Family housing	194		194	386		386	336		336
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Intragovernmental funds:									
Department of the Army	-25		-25	140		140	35		35
Department of the Navy	61		61	-80		-80	171		171
Department of the Air Force	-31		-31	101		101	-89		-89
Defense agencies	168		168	212		212	-387		-387
Other	21	25	-4	49	51	-2	40	50	-9
Proprietary receipts from the public		105	-105		189	-189		149	-149
Intrabudgetary transactions	-28		-28	147		147	173		173
Total—Department of Defense—Military	20,359	130	20,229	39,206	240	38,966	37,204	199	37,005

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1984 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$11		\$11	\$19		\$19	\$20		
Construction, general	108		108	201		201	211		
Operation and maintenance, general	100		100	211		211	197		
Flood control	62		62	97		97	82		
Other	2		2	52		52	67		
Proprietary receipts from the public		\$2	-2		\$14	-14		\$8	
Total—Corps of Engineers	283	2	281	580	14	566	577	8	
Military retirement fund:									
Payments to military retirement fund				9,500		9,500			
Military retirement fund	1,087		1,087	2,371		2,371			
Intrabudgetary transactions				-9,500		-9,500			
Other	4	(**)	4	7	(**)	7	6	(**)	
Proprietary receipts from the public		1	-1		1	-1		1	
Total—Department of Defense—Civil	1,373	2	1,371	2,959	16	2,943	583	9	
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	767		767	839		839	221		
Impact aid	234		234	252		252	75		
Special programs and populations	54		54	431		431	103		
Indian education	11		11	14		14	15		
Total—Office of Elementary and Secondary Education	1,066		1,066	1,537		1,537	413		
Office of Bilingual Education and Minority Languages Affairs									
Affairs	8		8	18		18	17		
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	17		17	130		130	177		
Rehabilitation services and handicapped research	21		21	39		39	96		
Office of Vocational and Adult Education	5		5	39		39	155		
Office of Postsecondary Education:									
College housing loans	8	52	-44	9	146	-137	12	69	
Student financial assistance	114		114	591		591	1,012		
Guaranteed student loans	511		511	741		741	611		
Higher education	14		14	63		63	81		
Higher education facilities loan and insurance	-10		-10	-13		-13	-12		
Total—Office of Postsecondary Education	637	52	585	1,392	146	1,246	1,703	69	
Office of Educational Research and Improvement	2		2	13		13	109		
Special Institutions	6		6	63		63	25		
Departmental management	25		25	47		47	44		
Proprietary receipts from the public		3	-3		11	-11		9	
Total—Department of Education	1,788	55	1,733	3,277	158	3,119	2,738	79	
Department of Energy:									
Atomic energy defense activities									
Energy programs:	601		601	1,188		1,188	902		
General science and research activities	66		66	113		113	90		
Energy supply, R and D activities	168		168	388		388	512		
Uranium supply and enrichment activities	91		91	257		257	223		
Fossil energy research and development	28		28	44		44	50		
Naval petroleum and oil shale reserves	11		11	25		25	24		
Energy conservation	41		41	73		73	74		
Strategic petroleum reserve	17		17	33		33	33		
Nuclear waste disposal fund	28		28	48		48	29		
Other	21		21	49		49	30		
Total—Energy programs	473		473	1,030		1,030	1,065		
Power Marketing Administration	114	125	-11	229	263	-34	252	201	
Departmental administration	24		24	59		59	53		
Proprietary receipts from the public		221	-221		498	-498		729	
Total—Department of Energy	1,212	347	865	2,505	761	1,745	2,271	930	

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Table 5. Outlays of the U.S. Government, November 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$22	.....	\$22	\$54	(**)	\$54	\$57	\$1	\$56
Health Resources and Services Administration:									
Public enterprise funds .....	(**)	.....	(**)	1	.....	1	4	(**)	4
Health resources and services	105	.....	105	216	.....	216	197	.....	197
Indian health facilities	73	.....	73	183	.....	183	130	.....	130
Other .....	(**)	.....	(**)	(**)	.....	(**)	2	.....	2
Centers for Disease Control	-3	.....	-3	35	.....	35	47	.....	47
National Institutes of Health:									
Cancer research	89	.....	89	197	.....	197	165	.....	165
Heart, lung, and blood research	51	.....	51	127	.....	127	107	.....	107
Arthritis, diabetes, and digestive and kidney diseases	30	.....	30	85	.....	85	71	.....	71
Neurological and communicative disorders and stroke	23	.....	23	60	.....	60	51	.....	51
Allergy and infectious diseases	24	.....	24	61	.....	61	49	.....	49
General medical sciences	33	.....	33	67	.....	67	61	.....	61
Child health and human development	22	.....	22	50	.....	50	41	.....	41
Other research institutes	43	.....	43	96	.....	96	82	.....	82
Research resources	22	.....	22	44	.....	44	34	.....	34
Other	18	.....	18	-22	.....	-22	15	.....	15
Total—National Institutes of Health	356	.....	356	764	.....	764	676	.....	676
Alcohol, Drug Abuse, and Mental Health Administration	77	.....	77	170	.....	170	169	.....	169
Office of Assistant Secretary for Health	19	.....	19	31	.....	31	27	.....	27
Total—Public Health Service	649	.....	649	1,455	(**)	1,454	1,308	1	1,307
Health Care Financing Administration:									
Intragovernmental funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grants to States for Medicaid	1,769	.....	1,769	3,698	.....	3,698	3,224	.....	3,224
Payments to health care trust funds	1,519	.....	1,519	2,948	.....	2,948	2,643	.....	2,643
Program management	20	.....	20	25	.....	25	-1	.....	-1
Federal hospital insurance trust fund:									
Benefit payments	3,585	.....	3,585	8,579	.....	8,579	7,361	.....	7,361
Administrative expenses and construction	49	.....	49	100	.....	100	100	.....	100
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	3,634	.....	3,634	8,679	.....	8,679	7,461	.....	7,461
Federal supplementary medical ins. trust fund:									
Benefit payments	1,556	.....	1,556	3,546	.....	3,546	3,306	.....	3,306
Administrative expenses and construction	81	.....	81	177	.....	177	156	.....	156
Total—FSMI trust fund	1,637	.....	1,637	3,723	.....	3,723	3,462	.....	3,462
Total—Health Care Financing Administration	8,579	.....	8,579	19,072	.....	19,072	16,789	.....	16,789
Social Security Administration:									
Payments to social security trust funds	359	.....	359	734	.....	734	(**)	.....	(**)
Special benefits for disabled coal miners	86	.....	86	174	.....	174	175	.....	175
Supplemental security income program	1,469	.....	1,469	2,253	.....	2,253	797	.....	797
Assistance payments program	812	.....	812	1,525	.....	1,525	1,443	.....	1,443
Child support enforcement	49	.....	49	99	.....	99	94	.....	94
Low income home energy assistance	240	.....	240	287	.....	287	185	.....	185
Refugee and entrant assistance	51	.....	51	102	.....	102	95	.....	95
Payments to States from receipts for child support .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	13,153	.....	13,153	26,268	.....	26,268	25,196	.....	25,196
Administrative expenses and construction	121	.....	121	248	.....	248	243	.....	243
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vocational rehabilitation services .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings .....	.....	.....	.....	159	.....	159	312	.....	312
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	13,273	.....	13,273	26,675	.....	26,675	25,751	.....	25,751

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1984 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,487	.....	\$1,487	\$2,970	.....	\$2,970	\$2,920	.....	\$2,920
Administrative expenses and construction	52	.....	52	96	.....	96	104	.....	104
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vocational rehabilitation services .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	1,539	.....	1,539	3,065	.....	3,065	3,025	.....	3,025
Total—Social Security Administration	17,879	.....	17,879	34,914	.....	34,914	31,565	.....	31,565
Human Development Services:									
Human services block grant	275	.....	275	380	.....	380	335	.....	335
Human development services	175	.....	175	348	.....	348	306	.....	306
Family social services	64	.....	64	138	.....	138	117	.....	117
Work incentives	9	.....	9	19	.....	19	28	.....	28
Community services	35	.....	35	64	.....	64	39	.....	39
Other	1	(**)	(**)	1	(**)	(**)	(**)	(**)	(**)
Total—Human Development Services	559	(**)	559	949	(**)	949	825	(**)	(**)
Departmental management	13	.....	13	42	.....	42	37	.....	37
Proprietary receipts from the public .....	.....	\$455	-455	.....	\$897	-897	.....	\$713	-713
Intradepartmental transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical ins. trust fund	-1,467	.....	-1,467	-2,896	.....	-2,896	-2,643	.....	-2,643
Payments for tax and other credits ² :									
Federal old-age and survivors insurance trust fund ...	-326	.....	-326	-670	.....	-670	(**)	.....	(**)
Federal disability insurance trust fund	-32	.....	-32	-64	.....	-64	.....	.....	.....
Federal hospital insurance trust fund	-52	.....	-52	-52	.....	-52	.....	.....	.....
Other .....	.....	.....	.....	-159	.....	-159	-312	.....	-312
Total—Department of Health and Human Services	25,801	455	25,346	52,592	897	51,695	47,569	714	46,855
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	203	327	-124	378	600	-222	351	451	-124
Housing for the elderly or handicapped fund	47	39	8	305	72	233	291	58	233
Other	6	4	1	7	9	-2	8	7	7
Rent supplement payments	577	.....	577	824	.....	824	251	.....	251
Homeownership assistance	1	.....	1	19	.....	19	43	.....	43
Rental housing assistance	7	.....	7	44	.....	44	99	.....	99
Low-rent public housing	112	.....	112	280	.....	280	174	.....	174
College housing grants	1	.....	1	2	.....	2	3	.....	3
Lower income housing assistance	240	.....	240	681	.....	681	901	.....	901
Other	3	.....	3	8	.....	8	6	.....	6
Total—Housing Programs	1,197	370	827	2,548	681	1,867	2,126	516	1,867
Public and Indian Housing:									
Low-rent housing—loans and other expenses	1,982	22	1,960	5,006	50	4,955	401	210	4,955
Payments for operation of low-income housing projects ..	81	.....	81	189	.....	189	205	.....	189
Total—Public and Indian Housing	2,063	22	2,041	5,195	50	5,144	606	210	5,144
Government National Mortgage Association:									
Special assistance functions fund .....	.....	.....	.....	.....	.....	.....	358	365	.....
Emergency mortgage purchase assistance .....	.....	.....	.....	.....	.....	.....	8	16	.....
Management and liquidating functions fund	33	201	-167	153	231	-78	14	43	153
Guarantees of mortgage-backed securities	2	25	-24	6	46	-40	-1	31	6
Participation sales fund	-26	.....	-26	-33	.....	-33	-17	.....	-33
Total—Government National Mortgage Association	9	226	-217	126	277	-151	362	454	126
Community Planning and Development:									
Public enterprise fund	9	9	-1	34	30	4	13	20	34
Community development grants	345	.....	345	757	.....	757	674	.....	757
Urban development action grants	35	.....	35	72	.....	72	59	.....	72
Other .....	(**)	.....	(**)	6	.....	6	3	.....	6
Total—Community Planning and Development	388	9	379	869	30	839	750	20	869
Management and administration	-1	.....	-1	58	.....	58	64	.....	58
Other	4	(**)	4	8	(**)	8	7	1	8
Total—Department of Housing and Urban Development	3,660	627	3,033	8,803	1,037	7,766	3,917	1,202	8,803

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1984 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$37		\$37	\$74		\$74	\$66		\$66
Payments in lieu of taxes	(**)		(**)	1	(**)	1	(**)		(**)
Payments to States and counties for general purpose fiscal assistance	74		74	171		171	337		337
Other	7		7	13		13	12		12
Minerals Management Service	13		13	25		25	26		26
Office of Surface Mining Reclamation and Enforcement	27		27	48		48	31		31
Total—Land and minerals management	158		158	331		331	472		472
Water and science:									
Bureau of Reclamation:									
Construction program	49	\$6	43	117	\$11	105	126	\$11	115
Operation and maintenance	13		13	26		26	24		24
Other	16		16	24		24	17		17
Geological Survey	33		33	62		62	79		79
Bureau of Mines	14	2	12	29	4	24	25	3	23
Total—Water and science	124	9	115	257	16	241	272	14	259
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	42		42	73		73	74		74
	74		74	163		163	167		167
Total—Fish and wildlife and parks	116		116	236		236	241		241
Bureau of Indian Affairs:									
Operation of Indian programs	77		77	181		181	159		159
Construction	28		28	37		37	32		32
Indian tribal funds	31		31	51		51	67		67
Other	9	(**)	8	12	1	11	1	-9	10
Total—Bureau of Indian Affairs	144	(**)	144	281	1	280	259	-9	268
Territorial and International Affairs	10		10	29		29	19		19
Departmental offices	-15		-15	12		12	32		32
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska									
Other		-1	1		-1	1		-2	2
		168	-168		311	-311		273	-275
Intrabudgetary transactions	-2		-2	-2		-2	-3		-3
Total—Department of the Interior	537	176	361	1,145	327	818	1,291	276	1,015
Department of Justice:									
General administration									
United States Parole Commission	5		5	13		13	13		13
Legal activities	1		1	1		1	1		1
Interagency law enforcement	71		71	131		131	86		86
Federal Bureau of Investigation	(**)		(**)	1		1	5		5
Drug Enforcement Administration	109		109	190		190	151		151
Immigration and Naturalization Service	19		19	70		70	51		51
Federal Prison System	37		37	84		84	71		71
Office of Justice Assistance	37	2	35	92	4	88	72	3	69
Other	11		11	22		22	19		19
	161	(**)	162	-3	-7	4		-17	17
Total—Department of Justice	452	1	450	599	-3	603	468	-14	482
Department of Labor:									
Employment and Training Administration:									
Program administration									
Training and employment services	5		5	9		9	11		11
Community service employment for older Americans	197		197	437		437	391		391
Federal unemployment benefits and allowances	27		27	52		52	55		55
State unemployment insurance and employment service operation	-5		-5	(**)		(**)	18		18
Advances to the unemployment trust fund and other funds	23		23	74		74	34		34
Other	126		126	330		330	738		738
	(**)		(**)	(**)		(**)	30		30

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,172		\$1,172	\$2,263		\$2,263	\$2,676		\$2,676
State administrative expenses	184		184	334		334	331		331
Federal administrative expenses	4		4	7		7	8		8
Interest on refunds of taxes	(**)		(**)	1		1	1		1
Repayment of advances from the general fund									
Interest on advances to the Employment Security Administration account									
Railroad-unemployment insurance:									
Railroad unemployment benefits	14		14	27		27	47		47
Administrative expenses	4		4	5		5	2		2
Payment of interest on advances from railroad retirement account				5		5			
Total—Unemployment trust fund	1,377		1,377	2,642		2,642	3,064		3,064
Total—Employment and Training Administration	1,750		1,750	3,544		3,544	4,341		4,341
Labor-Management Services Administration	5		5	8		8	10		10
Pension Benefit Guaranty Corporation	13	\$23	-9	28	\$28	1	24	\$22	2
Employment Standards Administration:									
Salaries and expenses	16		16	26		26	29		29
Special benefits	-4		-4	-433		-433	-273		-273
Black lung disability trust fund	50		50	101		101	103		103
Special workers' compensation expenses	5		5	12		12	8		8
Occupational Safety and Health Administration	19		19	31		31	29		29
Mine Safety and Health Administration	10		10	22		22	25		25
Bureau of Labor Statistics	12		12	20		20	14		14
Departmental management	-2		-2	14		14	13		13
Proprietary receipts from the public		(**)	(**)		(**)	(**)		12	
Intrabudgetary transactions	-151		-151	-366		-366	-778		-778
Total—Department of Labor	1,723	23	1,700	3,007	28	2,979	3,546	35	3,511
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	106		106	224		224	105		105
Acquisition, operation, and maintenance of buildings abroad	10		10	22		22	25		25
Payment to Foreign Service retirement and disability fund				107		107	12		12
Foreign Service retirement and disability fund	18		18	37		37	34		34
Other	1		1	2		2	1		1
Total—Administration of Foreign Affairs	136		136	391		391	177		177
International Organizations and Conferences	72		72	367		367	379		379
International Commissions	2		2	6		6	4		4
Migration and Refugee Assistance	40		40	68		68	63		63
International Narcotics Control	4		4	9		9	5		5
Other	1		1	6		6	1		1
Proprietary receipts from the public		-1	1		-5	5		14	
Intrabudgetary transactions	-41		-41	-148		-148	-13		-13
Total—Department of State	214	-1	215	699	-5	704	616	14	616
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,019		1,019	2,426		2,426	1,854		1,854
Other	2		2	-3		-3	-1		-1
Other programs	30		30	77		77	75		75
Total—Federal Highway Administration	1,051		1,051	2,501		2,501	1,928		1,928
National Highway Traffic Safety Administration:									
Operations and research	4		4	10		10	10		10
Trust fund share of highway safety programs	9		9	9		9	21		21
Other	(**)		(**)	(**)		(**)	-1		-1

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Table 5. Outlays of the U.S. Government, November 1984 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	\$3	\$7	-\$4	\$16	\$15	\$2	\$14	\$9	\$5
Northeast corridor improvement program	14		14	29		29	54		54
Grants to National Railroad Passenger Corporation	186		186	202		202	1,314		1,314
Other	7		7	15		15	61		61
Total—Federal Railroad Administration	209	7	202	262	15	248	1,443	9	1,434
Urban Mass Transportation Administration:									
Formula grants	92		92	190		190	232		232
Discretionary grants	25		25	44		44	12		12
Other	119		119	280		280	325		325
Federal Aviation Administration:									
Operations	153		153	372		372	266		266
Other	8	(**)	8	18	(**)	18	17	(**)	17
Airport and airway trust fund:									
Grants-in-aid for airports	71		71	153		153	160		160
Facilities and equipment	32		32	58		58	43		43
Research, engineering and development	18		18	35		35	14		14
Operations	105		105	105		105	218		218
Total—Airport and airway trust fund	226		226	350		350	436		436
Total—Federal Aviation Administration	388	(**)	388	740	(**)	740	719	(**)	719
Coast Guard:									
Operating expenses	142		142	298		298	262		262
Acquisition, construction, and improvements	31		31	70		70	60		60
Retired pay	28		28	54		54	54		54
Other	10	(**)	10	31	1	30	30	1	30
Total—Coast Guard	211	(**)	211	453	1	452	406	1	405
Maritime Administration:									
Public enterprise funds	6	2	5	11	22	-11	35	25	10
Ship construction	1		1	1		1	3		3
Operating-differential subsidies	36		36	67		67	45		45
Other	10		10	18		18	14		14
Other	10	1	9	12	2	10	6	3	3
Proprietary receipts from the public		6	-6		3	-3		15	-15
Intrabudgetary transactions	-1		-1	-2		-2	-1		-1
Total—Department of Transportation	2,168	16	2,153	4,596	43	4,553	5,197	52	5,145
Department of the Treasury:									
Office of the Secretary	-41		-41	-65		-65	-65		-65
Office of Revenue Sharing:									
Salaries and expenses	(**)		(**)	1		1	1		1
General revenue sharing	1		1	1,146		1,146	1,145		1,145
Federal Law Enforcement Training Center	1		1	3		3	1		1
Bureau of Government Financial Operations:									
Salaries and expenses	20		20	39		39	35		35
Claims, judgements, and relief acts	36		36	54		54	22		22
Advances to the railroad retirement account							525		525
Payments to Synthetic Fuels Corporation	5		5	7		7	3		3
Other	(**)		(**)	-1		-1	1		1
Total—Bureau of Government Financial Operations	61		61	99		99	586		586
Bureau of Alcohol, Tobacco and Firearms	13		13	28		28	30		30
United States Customs Service	62		62	112		112	116		116
Bureau of Engraving and Printing	-7		-7	-9		-9	-8		-8
Bureau of the Mint	8		8	22		22	69		69
Bureau of the Public Debt	20		20	34		34	30		30

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$10		\$10	\$19		\$19	\$18		
Processing tax returns	-45		3-45	145		145	163		
Examinations and appeals	-50		3-50	229		229	174		
Investigation, collection and taxpayer service	-52		3-52	159		159	143		
Payment where credit exceeds liability for tax	3		3	9		9	8		
Refunding internal revenue collections, interest	131		131	241		241	261		
Internal revenue collections for Puerto Rico	33		33	70		70	62		
Other	-5	(**)	-5	(**)	(**)	(**)	(**)	(**)	
Total—Internal Revenue Service	26	(**)	25	872	(**)	872	830	(**)	
United States Secret Service	27		27	59		59	38		
Comptroller of the Currency	13	\$1	12	26	\$3	24	26	\$2	
Interest on the public debt:									
Public issues (accrual basis)	12,089		12,089	23,917		23,917	19,796		19,796
Special issues (cash basis)	1,418		1,418	2,098		2,098	1,253		1,253
Total—Interest on the public debt	13,507		13,507	26,014		26,014	21,049		21,049
Proprietary receipts from the public		290	-290		659	-659		710	
Receipts from off-budget Federal entities		942	-942		2,209	-2,209		1,788	
Intrabudgetary transactions		-50	-50		-1,234	-1,234		-1,072	
Total—Department of the Treasury	13,639	1,234	12,406	27,110	2,871	24,239	22,776	2,501	20,277
Environmental Protection Agency:									
Salaries and expenses	43		43	96		96	88		
Research and development	16		16	26		26	24		
Abatement, control, and compliance	29		29	59		59	52		
Construction grants	282		282	572		572	412		
Hazardous substance response trust fund	25		25	47		47	39		
Other	-1	(**)	-1	43	(**)	43	45	(**)	
Proprietary receipts from the public		1	-1		1	-1		1	
Intrabudgetary transactions				-44		-44	-41		
Total—Environmental Protection Agency	393	1	392	800	1	799	617	1	1
General Services Administration:									
Real property activities	145		145	-172		-172	-76		
Personal property activities	-42		-42	-28		-28	-93		
Office of Information Resources Management	46		46	-20		-20	-3		
Records activities	5		5	14		14	13	(**)	
Federal property resources activities	-38		-38	-36		-36	14		
General activities	10	(**)	10	21	(**)	21	22	(**)	
Proprietary receipts from the public		9	-9		-46	46		-41	
Total—General Services Administration	127	9	118	-221	-46	-175	-123	-40	-40
National Aeronautics and Space Administration:									
Research and development	176		176	358		358	891		
Space flight, control, and data communications	338		338	841		841	268		
Construction of facilities	13		13	27		27	16		
Research and program management	104		104	206		206	193		
Other		2	-2		2	-2		1	
Total—National Aeronautics and Space Administration	631	2	629	1,432	2	1,431	1,367	1	1
Office of Personnel Management:									
Salaries and expenses	14		14	23		23	32		
Government payment for annuitants, employees health benefits	121		121	242		242	221		
Payment to civil service retirement and disability fund	(**)		(**)	(**)		(**)	(**)		
Civil service retirement and disability fund	1,847		1,847	3,714		3,714	3,615		
Employees health benefits fund	523	622	-99	1,041	1,163	-122	907	990	
Employees life insurance fund	84	234	-150	144	304	-160	137	276	
Retired employees health benefits fund	1	1	(**)	3	3	(**)	3	3	
Other	-5	2	-7	-3	2	-5	-5	(**)	
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	-2		-2	-2		-2	(**)		
Other	-3		-3	-6		-6	-6		
Total—Office of Personnel Management	2,580	860	1,720	5,156	1,472	3,684	4,904	1,269	3

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$67	\$60	\$7	\$149	\$111	\$38	\$161	\$54	\$107
Disaster loan fund	20	59	-39	229	112	117	244	95	149
Other	3	2	(**)	5	3	2	6	2	4
Salaries and expenses	19		19	46		46	40		40
Other		-4	4		-4	4		(**)	(**)
Total—Small Business Administration	109	117	-8	430	223	207	451	152	299
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	126	43	83	253	223	30	238	346	-108
Direct loan revolving fund	3	4	-1	6	11	-5	6	12	-6
Other	33	29	4	64	64	(**)	62	63	-1
Compensation and pensions	2,261		2,261	3,423		3,423	2,292		2,292
Readjustment benefits	180		180	264		264	260		260
Medical care	662		662	1,394		1,394	1,221		1,221
Medical and prosthetic research	44		44	58		58	26		26
General operating expenses	52		52	123		123	174		174
Construction projects	44		44	88		88	70		70
Post-Vietnam era veterans education account	21		21	35		35	27		27
Insurance funds:									
National service life	67		67	142		142	136		136
United States government life	3		3	7		7	8		8
Veterans special life	4	4	(**)	9	9	(**)	9	9	1
Other	8		8	27		27	3		3
Proprietary receipts from the public:									
National service life		29	-29		67	-67		77	-77
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other		15	-15		32	-32		38	-38
Intrabudgetary transactions	-38		-38	-38		-38	-4		-4
Total—Veterans Administration	3,471	125	3,346	5,856	406	5,450	4,529	546	3,984
Independent agencies:									
Action	12	(**)	12	20	(**)	20	23	(**)	23
Board for International Broadcasting	10		10	20		20	(**)		(**)
Civil Aeronautics Board	5		5	10		10	10		10
Consumer Product Safety Commission	3	(**)	3	6	(**)	6	6	(**)	6
Corporation for Public Broadcasting	2		2	153		153	130		130
District of Columbia:									
Federal payment	5		5	490		490	457		457
Loans and repayable advances					34	-34		31	-31
Equal Employment Opportunity Commission	11	-2	12	24	-2	26	22	-3	25
Export-Import Bank of the United States	235	283	-48	513	763	-251	354	539	-185
Federal Communications Commission	8	(**)	8	17	(**)	17	12		12
Federal Deposit Insurance Corporation	233	318	-85	677	579	98	858	641	216
Federal Emergency Management Agency:									
Public enterprise funds	21	25	-4	54	53	1	101	49	52
Salaries and expenses	11		11	23		23	22		22
Emergency management and planning assistance	36		36	65		65	29		29
Emergency food distribution and shelter program	(**)		(**)	35		35	11		11
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	7	5	2	15	14	1	13	12	(**)
Federal Savings and Loan Insurance Corp. fund	79	139	-60	376	191	185	117	391	-274
Interest adjustment payments									
Federal Trade Commission	3		3	11	(**)	11	10		10
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority				(**)		(**)			
Other	(**)	(**)	(**)	1	(**)	1	1	(**)	1
Interstate Commerce Commission	4	(**)	4	9	(**)	9	10		10
Legal Services Corporation				24		24	22		22
Merit Systems Protection Board	1	(**)	1	2		2	5		5
National Credit Union Administration:									
Central liquidity facility	94	67	27	256	235	22	133	142	-10
Other	11	2	10	17	3	14	3	4	-1

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1984 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$12	(**)	\$12	\$26		\$26	\$25		
National Endowment for the Humanities	12		12	26		26	20		
Institute of Museum Services	(**)		(**)	5		5	4		
National Labor Relations Board	9		9	23		23	21		
National Science Foundation	84	(**)	84	197	(**)	197	201	(**)	
National Transportation Safety Board	2	(**)	2	3	(**)	3	3	(**)	
Nuclear Regulatory Commission	41	(**)	41	81	(**)	81	71		
Panama Canal Commission	31	\$32	(**)	60	\$67	-7	60	\$56	
Postal Service (payment to the Postal Service fund)		4	-4	409	2	407	220		
Railroad Retirement Board:									
Federal windfall subsidy	34		34	68		68	70		
Payment to railroad unemployment insurance trust fund							-43		
Milwaukee railroad restructuring, administration	1		1	1		1			
Railroad retirement accounts:									
Social security equivalent benefit account	295		295	598		598	947		
Benefits payments and claims	181		181	356		356			
Advances to the railroad retirement account from the FOASI trust fund									
Advances to the railroad retirement account from the FDI trust fund	(**)		(**)	(**)		(**)	(**)		
Disbursements for the payment of FOASI benefits	(**)		(**)	(**)		(**)	(**)		
Disbursements for the payment of FDI benefits	(**)		(**)	(**)		(**)	(**)		
Administrative expenses	3		3	7		7	7		
Interest on refunds of taxes	(**)		(**)	3		3	(**)		
Other									
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds				-15		-15	-525		
Interest transferred to federal hospital insurance trust fund									
Interest on advances to railroad unemployment insurance account				-5		-5			
Total—Railroad Retirement Board	514	(**)	514	1,011	(**)	1,011	456	(**)	
Securities and Exchange Commission	8	(**)	8	18	(**)	18	15	(**)	
Smithsonian Institution	17	(**)	17	29	(**)	29	31	(**)	
Tennessee Valley Authority	432	354	78	1,082	740	343	929	769	
United States Information Agency	50	(**)	51	95	(**)	96	80	-1	
United States Railway Association	(**)		(**)	159		(**)	(**)		
Other independent agencies	121	1	120	159	2	156	57	5	
Total—Independent agencies	2,123	1,228	895	6,043	2,681	3,362	4,541	2,637	1,90
Undistributed offsetting receipts:									
Other interest		(**)	(**)		(**)	(**)			
Federal employer contributions to retirement and social insurance funds:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	(**)		(**)	(**)		
Department of Defense—Civil:									
Military retirement fund	-1,328		-1,328	-2,621		-2,621	-2,611		-2,611
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-174		-174	-348		-348	-255		-255
Federal disability insurance trust fund	-17		-17	-33		-33	-33		-33
Federal hospital insurance trust fund	-109		-109	-218		-218	-192		-192
Department of State:									
Foreign Service retirement and disability fund	-3		-3	-6		-6	-6		-6
Office of Personnel Management:									
Civil Service retirement and disability fund	-384		-384	-675		-675	-553		-553
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-106		-106	-177		-177	-141		-141
Subtotal	-2,121		-2,121	-4,078		-4,078	-3,792		-3,792

Table continued on next page.

Table 5. Outlays of the U.S. Government, November 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-\$1		-\$1	-\$1		-\$1	-\$1		-\$1
Department of Defense—Civil:									
Interest on investments	-106		-106	-106		-106			
Soldiers' and Airmen's Home permanent fund				-6		-6	(**)		(**)
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund ...	-60		-60	-285		-285	-126		-126
Federal disability insurance trust fund	-9		-9	-37		-37	-14		-14
Federal hospital insurance trust fund	-39		-39	-46		-46	-41		-41
Federal supplementary medical insurance trust fund ..	-13		-13	-28		-28	-24		-24
Department of Labor:									
Unemployment trust fund	-79		-79	-89		-89	-90		-90
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	(**)		(**)	-1		-1
Department of Transportation:									
Airport and airway trust fund	-12		-12	-15		-15	-26		-26
Highway trust fund	-43		-43	-66		-66	-82		-82
Environmental Protection Agency:									
Post-closure liability trust fund	(**)		(**)	-1		-1			
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-16		-16	-20		-20	-90		-90
Veterans Administration:									
United States government life insurance fund	(**)		(**)	(**)		(**)	(**)		(**)
National service life insurance fund	-1		-1	-3		-3	-3		-3
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	15		15	-7		-7	-2		-2
Other	-3		-3	-9		-9	-8		-8
Subtotal	-365		-365	-721		-721	-510		-510
Rents and royalties on the Outer Continental Shelf lands ..		\$281	-281		\$1,550	-1,550		\$540	-540
Total—Undistributed offsetting receipts	-2,487	281	-2,768	-4,800	1,550	-6,350	-4,302	540	-4,842
Total—Budget outlays	88,170	8,214	79,956	179,546	18,553	160,993	154,401	16,381	138,020
Budget Federal entities:									
Federal Financing Bank	2,089	2,041	48	5,121	5,227	-106	2,519	3,339	-820
Petroleum acquisition and transportation, strategic petroleum reserve	170		170	231		231	395		395
Postal Service	3,089	2,886	203	4,795	5,262	-467	4,274	4,599	-325
Rural electrification and telephone revolving fund	106	81	26	186	159	27	149	150	-2
Rural Telephone Bank	5	12	-7	10	22	-12	20	20	(**)
Synthetic Fuels Corporation fund	5	5		7	7		3	3	
U.S. Railway Association								17	-17
Total—Off-budget Federal entities	5,464	5,024	440	10,348	10,676	-328	7,360	8,128	-768
Total—Outlays	93,635	13,239	80,396	189,895	29,230	160,665	161,761	24,509	137,252

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$6,082	\$5,612
Receipts from off-budget Federal entities	2,209	1,788
Intrabudgetary transactions	23,658	14,101
Total receipts offset against outlays	31,949	21,500

¹Includes an imputed amount accrued during FY 1984 by Department of Defense—Military.

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

³Includes an adjustment to prior reporting.

⁴The Postal Service figure represents reporting for the full calendar month of November and is partially estimated. This estimate includes \$63 million for postal money orders issued between November and 30, which is derived from the Postal Service consolidated reporting system.

⁵No transactions.

⁶Less than \$500,000.

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, November 1984 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (- denotes net reduction of either liability or asset accounts)			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financial authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$19,504	\$58,775	\$11,951	\$1,572,267	\$1,611,537	\$1,631,400
Federal Financing Bank				(**)	(**)	
Total public debt securities	19,504	58,775	11,951	1,572,267	1,611,537	1,631,400
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	-4	-12	-21	4,481	4,473	4,473
Total federal securities	19,500	58,762	11,930	1,576,748	1,616,010	1,635,873
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	147	18,655	-8,747	264,159	282,668	282,668
Total borrowing from the public	19,353	40,107	20,677	1,312,589	1,333,343	1,352,999
Accrued interest payable to the public	-8,563	-8,658	-3,442	27,359	27,263	18,790
Allocations of special drawing rights	-71	-47	-31	4,895	4,918	4,918
Deposit funds	177	34	-159	12,292	12,149	12,149
Miscellaneous liability accounts (includes checks outstanding etc.)	1,481	-1,155	-2,896	10,693	8,058	9,500
Total liability accounts	12,378	30,281	14,150	1,367,828	1,385,731	1,398,857
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	-1,575	-6,298	-13,661	8,514	3,791	2,216
Tax and loan note accounts	-15,203	-18,563	-18,183	21,913	18,553	3,360
Balance	-16,779	-24,860	-31,845	30,426	22,345	5,976
Special drawing rights:						
Total holdings	112	139	106	5,554	5,581	5,581
SDR certificates issued to Federal Reserve Banks				-4,618	-4,618	-4,618
Balance	112	139	106	936	963	1,000
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments				19,699	19,699	19,699
Maintenance of value adjustments	-123	-173	31	-1,799	-1,848	-1,848
Letter of credit issued to IMF	171	210	533	-7,992	-7,953	-7,953
Dollar deposits with the IMF	-1	-2	3	-50	-51	-51
Receivable/payable (-) for interim maintenance of value adjustments	51	72	-13	379	400	400
Balance	98	108	554	10,237	10,247	10,247
Loans to International Monetary Fund	-28	-35	4	1,364	1,357	1,357
Other cash and monetary assets	1,817	2,305	379	7,548	8,037	9,394
Total cash and monetary assets	-14,780	-22,344	-30,801	50,512	42,948	28,774
Miscellaneous asset accounts	-1,696	-4,208	-856	16,088	13,576	11,100
Total asset accounts	-16,476	-26,551	-31,658	66,600	56,524	40,000
Excess of liabilities (+) or assets (-)	+28,853	+56,832	+45,807	1,301,228	1,329,206	1,358,857
Transactions not applied to current year's surplus or deficit (See Schedule A for details)						
	49	89	86		40	
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (-)]	28,902	56,921	45,893	1,301,228	1,329,246	1,358,857

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

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

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, November 1984 and Other Period (In millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,329,206	\$1,301,228	\$1,116,629
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,329,206	1,301,228	1,116,629
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	28,462	57,248	46,661
Changes in composition of unified budget			
Budget surplus (-) or deficit (Table 3)	28,462	57,248	46,661
Off-budget surplus (-) or deficit (Table 3)	440	-328	-768
Total budget surplus (-) or deficit (Table 3)	28,902	56,921	45,893
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-49	-89	-86
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	-49	-89	-86
Excess of liabilities close of period	1,358,059	1,358,059	1,162,436

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, November 1984 and Other Periods (in millions)

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	(**)	-\$3	(**)	\$34	\$31	
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-4	-8	-\$10	153	149	
Department of Housing and Urban Development:						
Federal Housing Administration	-1	-2	-10	140	139	
Department of the Interior:						
Bureau of Land Management	(**)	(**)		14	14	
Department of Transportation:						
Coast Guard:						
Family housing mortgages	(**)	(**)	(**)	(**)	(**)	
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages				(**)	(**)	
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	
Independent agencies:						
Postal Service				250	250	
Tennessee Valley Authority				1,725	1,725	
Total agency securities	-4	-12	-21	4,481	4,473	

....No transactions.
 (**)Less than \$500,000.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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Table 4. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, November 1984 and Other Periods (In millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$1,498	-\$6,540	-\$7,627	\$18,609	\$10,572	\$12,069
Commerce, Fishing Vessels NOAA			2	18	18	18
Export-Import Bank of United States						
Federal Emergency Management Agency:						
National insurance development fund		1		55	56	56
National flood insurance fund	-18	-213	63	213	18	
Federal Financing Bank	699	856	-705	144,836	144,993	145,692
Federal Housing Administration:						
General insurance				1,790	1,790	1,790
Special risk insurance				1,984	1,984	1,984
General Services Administration:						
Pennsylvania Avenue Development Corporation				55	55	55
Government National Mortgage Association:						
Emergency home purchase assistance fund			-7	2,399	2,399	2,399
Special assistance functions			19	9,886	9,886	9,886
Rural Communication Development Fund		2	2	18	19	20
Rural Electrification Administration	38	94	59	7,865	7,921	7,959
Rural Telephone Bank			1	751	751	751
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	30	-1,795	-150	3,381	1,556	1,586
Agricultural credit insurance fund	60	-521		4,486	3,905	3,965
Rural development insurance fund				1,516	1,516	1,516
Secretary of Education:						
College housing loans				2,687	2,687	2,687
Secretary of Energy:						
Bonneville Power Administration			30	1,405	1,405	1,405
Secretary of Housing and Urban Development:						
Housing for the elderly and handicapped	50	225	190	4,376	4,551	4,601
Low-rent public housing	1,854	4,832	60	1,000	3,978	5,832
New communities guaranty:						
Title IV						
Title VII			1			
Urban renewal fund				8	8	8
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account			162	2,279	2,279	2,279
Railroad retirement social security equivalent fund	153	301			148	301
Secretary of Transportation:						
Aircraft purchase loan guarantee program						
Rail Passenger Service Act			1,120			
Railroad revitalization and improvement						
Rail service assistance			-1			
Regional rail reorganization			2	64	64	64
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of public debt securities	4,364	-2,758	-6,780	211,833	204,711	209,075
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States				15,690	15,690	15,690
National Credit Union Administration	27	22	-9	269	264	291
Postal Service				1,087	1,087	1,087
Tennessee Valley Authority	70	360	105	13,435	13,725	13,795
U.S. Railway Association			-17	51	51	51
Total borrowing from the Federal Financing Bank	97	382	79	30,532	30,817	30,914

...No transactions.
 (**) Less than \$500,000.
 Note: Includes only amounts loaned to Federal agencies in lieu of agency debt issuance and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, November 1984 and Other Periods (in millions)

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture:						
Agency securities						
Department of Commerce	\$67	\$72	(**)	\$6	\$12	
Department of Energy		1	(**)	4	5	
Department of Health and Human Services						
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	125	153	\$52	3,065	3,093	3,2
Agency securities	-1	-1	(**)	140	139	
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities				11	11	
Special assistance function fund:						
Public debt securities						
Agency securities			(**)	11	11	
Management and liquidating functions fund:						
Public debt securities	196	217	25	84	105	
Agency securities	(**)	(**)	(**)	1	1	
Guarantees of mortgage-backed securities:						
Public debt securities	20	36	32	717	733	
Agency securities	4	4		67	67	
Participation sales fund:						
Public debt securities	29	81	42	1,776	1,829	
Agency securities				12	12	
Housing Management:						
Community disposal operations fund:						
Agency securities				(**)	(**)	
Department of the Interior	142	202	104	6,528	6,587	6,7
Department of Labor	12	-1	-13	284	271	
Department of Transportation	2	10	-14	252	260	
Department of the Treasury	-173	-276	-93	3,243	3,140	2,5
Veterans Administration:						
Veterans reopened Insurance fund	-2	-3	-2	632	631	
Independent agencies:						
Export-Import Bank of the United States	50	252	-23	27	229	
Federal Emergency Management Agency:						
National Insurance development fund	30	30				
Federal Savings and Loan Insurance Corporation:						
Public debt securities	60	-184	253	6,172	5,928	5,9
Agency securities				67	67	
National Credit Union Administration	-10	-14	4	325	321	
Other	39	42	42	983	986	1,1
Total public debt securities	588	618	409	24,098	24,128	24,1
Total agency securities	3	2	(**)	310	309	
Total Federal funds	591	620	409	24,408	24,437	24,4
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	1	1	
Library of Congress	(**)	(**)	1	2	3	
The Judiciary:						
Judicial survivors annuity fund	1	2	(**)	91	91	
Funds Appropriated to the President	(**)	(**)	3	1	1	
Department of Agriculture	-6	-26	-27	60	40	
Department of Commerce	(**)	(**)				
Department of Defense—Military	10	15	7	138	143	
Department of Defense—Civil	410	9,854			9,444	
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	-285	-861	-5,671	27,224	26,647	
Agency securities						
Federal disability insurance trust fund	-284	-530	-298	4,656	4,410	
Federal hospital insurance trust fund:						
Public debt securities	-577	-1,701	-1,109	16,527	15,403	
Agency securities				455	455	
Federal supplementary medical insurance trust fund	362	-342	-445	9,117	8,412	
Other	(**)	(**)	(**)	25	25	

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, November 1984 and Other Periods (in millions)—Continued

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	-8	-8	-19	214	214	208
Department of Labor:						
Unemployment trust fund	695	763	22	12,397	12,465	13,160
Other	-5	-10	-4	23	18	14
Department of State:						
Foreign service retirement and disability fund	27	125	-8	1,978	2,076	2,103
Other				(**)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	-27	117	-35	6,434	6,578	6,551
Highway trust fund	214	726	-162	10,840	11,352	11,568
Other	(**)			(**)	(**)	(**)
Department of the Treasury	1	30	-24	84	112	114
Environmental Protection Agency	29	55	53	685	711	739
General Services Administration			(**)	5	5	5
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-943	9,725	-2,111	111,829	122,497	121,554
Agency securities				175	175	175
Employees health benefits fund	99	127	98	913	941	1,040
Employees life insurance fund	156	167	142	5,968	5,976	6,132
Retired employees health benefits fund	(**)	(**)		1	1	1
Veterans Administration:						
Government life insurance fund	-3	-7	-7	294	291	288
National service life insurance:						
Public debt securities	-37	-76	-55	8,960	8,921	8,884
Agency securities				135	135	135
Veterans special life insurance fund	(**)	(**)	(**)	875	875	875
General Post Fund National Homes	9	7		7	6	14
Independent agencies:						
Federal Deposit Insurance Corporation	122	-98	-216	14,195	13,975	14,097
Harry S. Truman Memorial Scholarship Trust Fund	1	1	1	44	44	48
Japan-United States Friendship Commission				17	17	17
Railroad Retirement Board	-53	-14	274	3,097	3,136	3,083
Other	(**)	1	(**)	6	7	7
Total public debt securities	-91	18,041	-9,591	236,708	254,840	254,749
Total agency securities				765	765	765
Total trust funds	-91	18,041	-9,591	237,473	255,605	255,514
Off-budget Federal entities:						
Federal Financing Bank						
Postal Service	-353	-6	435	2,277	2,625	2,272
Rural electrification and telephone revolving fund				1	1	1
Total public debt securities	-353	-6	435	2,279	2,626	2,273
Total off-budget Federal entities	-353	-6	435	2,279	2,626	2,273
Grand total	147	18,655	-8,747	264,159	282,668	282,814

...No transactions.

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

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$25,624	\$24,792											\$50,416	\$45,920
Corporation income taxes	937	1,122											2,058	980
Social insurance taxes and contributions:														
Employment taxes and contributions	17,418	16,752											34,171	28,500
Unemployment insurance	1,323	2,346											3,669	3,280
Other retirement contributions	366	427											793	690
Excise taxes	3,264	3,151											6,415	6,400
Estate and gift taxes	582	495											1,077	940
Customs duties	1,150	989											2,138	1,670
Miscellaneous receipts	1,586	1,421											3,007	2,990
Total—budget receipts this year ..	52,251	51,494											103,745	.....
Total—budget receipts prior year .	45,157	46,203											.....	91,360
Outlays														
Legislative Branch	145	116											261	270
The Judiciary	79	67											146	120
Executive Office of the President ...	11	9											20	10
Funds Appropriated to the President:														
International security assistance ...	1,498	433											1,931	520
International development assistance	268	315											583	650
Other	-94	495											402	-130
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,742	1,817											3,559	2,310
Other	2,860	2,358											5,218	4,850
Department of Commerce	175	162											337	310
Department of Defense:														
Military:														
Department of the Army	5,121	4,677											9,798	8,500
Department of the Navy	6,547	6,719											13,266	11,050
Department of the Air Force	5,938	7,501											13,439	10,850
Defense agencies	1,131	1,332											2,462	6,600
Total Military	18,737	20,229											38,966	37,000
Civil	1,572	1,371											2,943	570
Department of Education	1,386	1,733											3,119	2,600
Department of Energy	879	865											1,745	1,290
Department of Health and Human Services:														
Human Development Services	390	559											949	800
Health Care Financing Administration:														
Grants to States for Medicaid ..	1,929	1,769											3,698	3,200
Federal hospital ins. trust fund ..	5,044	3,634											8,679	7,400
Federal supp. med. ins. trust fund	2,085	1,637											3,723	3,400
Other	1,434	1,539											2,973	2,600
Social Security Administration:														
Assistant Payments Program ...	713	812											1,525	1,400
Federal old-age and survivors ins. trust fund	13,401	13,273											26,675	25,700
Federal disability ins. trust fund	1,526	1,539											3,065	3,000
Other	1,394	2,254											3,648	1,300
Other	-1,570	-1,671											-3,241	-2,200

Table continued on next page.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$4,733	\$3,033											\$7,766	\$2,715
Department of the Interior	458	361											818	1,015
Department of Justice	152	450											603	482
Department of Labor:														
Unemployment trust fund	1,265	1,377											2,642	3,064
Other	14	323											337	448
Department of State	489	215											704	602
Department of Transportation:														
Highway trust fund	1,402	1,021											2,423	1,853
Other	998	1,132											2,130	3,292
Department of the Treasury:														
Interest on the public debt	12,507	13,507											26,014	21,049
General revenue sharing	1,145	1											1,146	1,145
Other	-1,819	-1,102											-2,921	-1,918
Environmental Protection Agency	407	392											799	616
General Services Administration	-293	118											-175	-83
National Aeronautics and Space Administration	802	629											1,431	1,367
Office of Personnel Management	1,964	1,720											3,684	3,635
Small Business Administration	215	-8											207	299
Veterans Administration:														
Compensation and pensions	1,162	2,261											3,423	2,292
National service life	37	38											75	59
Government service life	3	3											7	8
Other	902	1,044											1,945	1,625
Independent agencies:														
Postal Service	411	-4											407	220
Tennessee Valley Authority	265	78											343	160
Other independent agencies	1,791	821											2,612	1,524
Undistributed offsetting receipts:														
Federal employer contributions to retirement fund	-1,957	-2,121											-4,078	-3,792
Interest credited to certain accounts	-356	-365											-721	-510
Rents and royalties on Outer Continental Shelf lands	-1,269	-281											-1,550	-540
Totals this year:														
Budget outlays	81,037	79,956											160,993	.....
Budget surplus (+) or deficit (-)	-28,787	-28,461											-57,247	.....
Off-budget surplus (+) or deficit (-)	+768	-440											+328	.....
Total surplus (+) or deficit (-)	-28,019	-28,902											-56,921	.....
Totals prior year:														
Budget outlays	70,226	67,794											.....	138,020
Budget surplus (+) or deficit (-)	-25,069	-21,592											.....	-46,661
Off-budget surplus (+) or deficit (-)	+1,446	-678											.....	+768
Total surplus (+) or deficit (-)	-23,623	-22,270											.....	-45,893

..... No transactions.
 (**) Less than \$500,000.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

Table 8. Effects of Federal Trust Fund Transactions on Budget Results, and Securities Held as Investments, November 1978 and Other Periods (in millions)

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	\$234	\$215	\$20	\$471	\$335	\$135	\$6,434	\$6,578	
Black lung	39	39	-1	85	86	-1			
FDIC		-85	85		98	-98	14,195	13,975	
Federal disability insurance	1,143	1,481	-338	2,300	2,886	-586	4,656	4,410	
Federal employees life and health		-249	249		-282	282	6,879	6,918	
Federal employees retirement	429	1,308	-880	797	2,716	-1,919	114,073	124,840	
Federal hospital insurance	3,118	3,431	-313	6,202	8,246	-2,044	16,982	15,858	
Federal old-age insurance	12,167	12,713	-547	25,052	25,372	-320	27,224	26,647	
Federal supplementary medical insurance		-292	292		-91	91	9,117	8,412	
Revenue Sharing		1	-1	4,567	1,146	3,421			
Highway	1,212	978	234	2,392	2,357	36	10,840	11,352	
Military advances		371	-371		209	-209			
Railroad retirement	324	479	-155	618	340	278	3,097	2,972	
Military Retirement		-347	347		-9,856	9,856		9,444	
Unemployment	2,346	1,157	1,189	3,669	2,202	1,467	12,397	12,465	
Veterans life insurance		40	-40		78	-78	10,265	10,222	
All other trust	47	85	-38	80	600	-520	1,314	1,512	
Trust fund receipts and outlays on the basis of Table 5 and investments held from Table 6-D	21,060	21,325	-265	46,231	36,441	9,790	237,473	255,605	
Interfund receipts offset against trust fund outlays	4,561	4,561		18,412	18,412				
Total trust fund receipts and outlays	25,621	25,886	-265	64,643	54,853	9,790			
Federal fund receipts and outlays on the basis of Table 5	30,434	58,631	-28,197	62,080	129,119	-67,039			
Interfund receipts offset against Federal fund outlays	18	18		34	34				
Total Federal fund receipts and outlays	30,452	58,649	-28,197	62,114	129,153	-67,039			
Total Interfund receipts and outlays	-4,579	-4,579		-23,013	-23,013				
Net budget receipts and outlays	51,494	79,956	-28,462	103,745	160,993	-57,248			

....No transactions.

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

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are \$4,567 million in Federal funds transferred to trust funds for general revenue sharing.

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

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, November 1984 and Other Periods (In millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$24,792	\$50,416	\$45,928
Corporation income taxes	1,122	2,058	935
Social insurance taxes and contributions:			
Employment taxes and contributions	16,752	34,171	28,520
Unemployment insurance	2,346	3,669	3,266
Other retirement contributions	427	793	696
Excise taxes	3,151	6,415	6,405
Estate and gift taxes	495	1,077	941
Customs	989	2,138	1,671
Miscellaneous receipts	1,421	3,007	2,999
Total	51,494	103,745	91,359
OUTLAYS			
National defense	22,017	42,660	37,956
International affairs	1,423	3,418	1,405
General science, space, and technology	667	1,628	1,657
Energy	327	889	595
Natural resources and environment	955	2,345	2,222
Agriculture	2,144	4,488	2,479
Commerce and housing credit	-271	1,119	1,558
Transportation	2,282	4,693	5,135
Community and regional development	873	1,979	1,693
Education, training, employment and social services	2,655	5,024	4,360
Health	2,515	5,406	4,783
Social security and medicare	19,631	41,089	38,671
Income security	10,880	21,373	15,008
Veterans benefits and services	3,350	5,458	3,991
Administration of justice	633	1,009	846
General government	143	680	696
General purpose fiscal assistance	119	1,854	1,984
Interest	12,120	21,618	17,312
Undistributed offsetting receipts	-2,508	-5,734	-4,332
Total	79,956	160,993	138,020

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

Explanatory Notes

1.0 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.

2.0 Notes on Receipts

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

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

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

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

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

3.0 Notes on Outlays

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

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

4.0 Processing

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

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

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

5.0 Other Sources of Information About Federal Government Financial Activities

- *Guide to the Monthly Treasury Statement*, May 1983 (Available from the Financial Management Service, U.S. Department of Treasury, Washington, D.C. 20226). This publication describes and explains each element within the *MTS*, including how data are prepared, a brief history of the publication, and other information.
- *Federal Financial Transactions* (Available from GPO, Washington, D.C. 20402). This publication provides a detailed description of the Department of the Treasury's financial operations.
- *A Glossary of Terms Used in the Federal Budget Process*, March 1975 (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document with standardized definitions of terms used by the Federal Government in the budget making process.
- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.
- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.
- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.
- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are four annual publications which provide information concerning the budget:
 - The Budget of the United States Government, FY 19__*
 - Appendix The Budget of the United States Government, FY 19__*
 - The United States Budget in Brief, FY 19__*
 - Special Analyses, Budget of the United States Government, FY 19__*
- *Treasury Combined Statement of Receipts, Expenditures and Balances of the United States Government* (Available from GPO, Washington, D.C. 20402). This annual statement presents budgetary results at the level of individual receipt and appropriation accounts. It supports in detail the fiscal year-end report published in the *MTS*.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402
Subscription price \$125.00 per year (domestic) \$156.25 per year (foreign mailing), includes all issues of Daily Treasury Statements,
the Monthly Statement of the Public Debt of the United States and the Monthly Treasury Statements of Receipts
and Outlays of the U.S. Government. No single copies are sold

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For the Fiscal Year Through
December 31, 1984,
and Other Periods

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

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U.S. DEPARTMENT OF THE TREASURY

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Financial Management Service

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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 17th 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: 1. those responsible for or interested in the cash position of the Treasury; 2. those who are responsible for or interested in the Government's budget results; and 3. 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 outlay of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays

are accounted for on the basis of checks issued and cash payments made; refund 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 *Treasury Combined Statement* 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 1984 and 1985, by Month (In millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/(Surplus)
FY 1984			
October	\$45,157	\$70,226	\$25,069
November	46,202	67,794	21,591
December	58,044	74,705	16,661
January	62,537	68,052	5,515
February	47,886	68,267	20,381
March	44,464	73,020	28,555
April	80,180	68,687	(11,493)
May	37,459	71,391	33,932
June	69,282	71,283	2,000
July	52,017	68,432	16,416
August	55,209	88,707	33,498
September	68,019	51,234	(16,785)
Total	666,457	841,800	175,342
FY 1985			
October	52,251	81,037	28,787
November	51,494	79,956	28,462
December	62,404	77,583	15,179
Year-to-date	166,148	238,576	72,428

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

Source: Financial Management Service, Department of the Treasury.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, December 1984 and Other Periods (In millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1985 ¹	Actual Previous Fiscal Year to Date (1984)	Budget Estimates Next Fiscal Year (1986) ²
Total budget and off-budget results					
Budget receipts	\$62,404	\$166,148		\$149,403	
Budget outlays	77,583	238,576		212,725	
Budget surplus (+) or deficit (-)	-15,179	-72,428		-63,322	
Off-budget surplus (+) or deficit (-)	+616	+944		+856	
Total surplus (+) or deficit (-)	-14,563	-71,484		-62,465	
Means of financing:					
Borrowing from the public	24,055	64,162		36,178	
Reduction of cash and monetary assets, increase (-)	-10,490	11,854		24,709	
Other means	998	-4,531		1,578	
Total budget and off-budget financing	14,563	71,484		62,465	

¹Revised estimates will be published following the submission of the President's 1986 Budget.

²OMB estimates for FY 1986 are not currently available.

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1984 and 1985

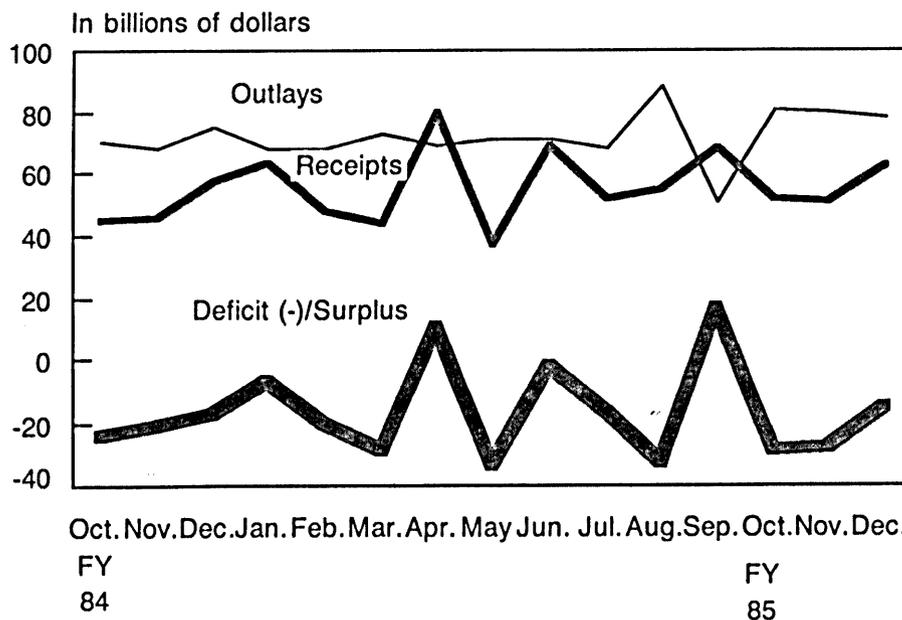


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1984 and 1985

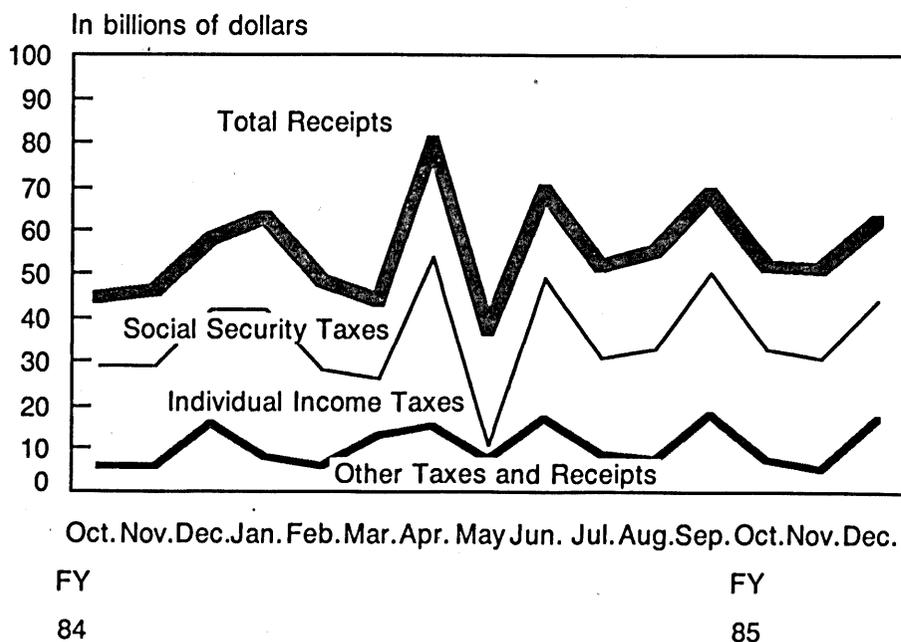


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1984 and 1985

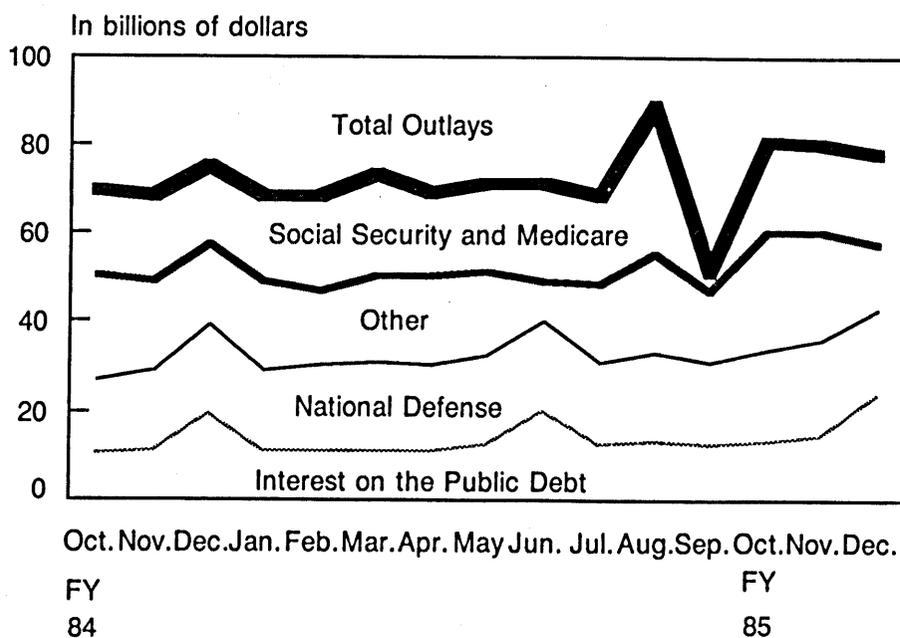


Table 3. Summary of Receipts and Outlays of the U.S. Government, December 1984 and Other Periods (In millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$27,054	\$77,470	\$71,504	
Corporation income taxes	11,531	13,589	11,857	
Social insurance taxes and contributions:				
Employment taxes and contributions	17,328	51,499	43,955	
Unemployment insurance	397	4,068	3,554	
Other retirement contributions	403	1,194	1,090	
Excise taxes	2,907	9,322	9,419	
Estate and gift taxes	469	1,546	1,426	
Customs duties	922	3,060	2,525	
Miscellaneous receipts	1,395	4,402	4,074	
Total	62,404	166,148	149,403	
Budget Outlays				
Legislative Branch	94	355	465	
The Judiciary	96	242	190	
Executive Office of the President	10	30	28	
Funds Appropriated to the President	962	3,878	2,739	
Department of Agriculture	5,057	13,834	11,188	
Department of Commerce	180	516	477	
Department of Defense—Military	19,519	58,474	53,142	
Department of Defense—Civil	687	3,640	4,961	
Department of Education	1,198	4,317	4,031	
Department of Energy	999	2,744	2,341	
Department of Health and Human Services	25,844	77,539	71,303	
Department of Housing and Urban Development	3,118	10,884	4,160	
Department of the Interior	410	1,228	1,428	
Department of Justice	232	834	714	
Department of Labor	2,019	4,999	5,826	
Department of State	90	794	785	
Department of Transportation	1,966	6,519	6,899	
Department of the Treasury:				
General revenue sharing	1	1,146	1,146	
Interest on the public debt	23,373	49,387	40,039	
Other	-2,070	-4,990	-3,471	
Environmental Protection Agency	491	1,290	976	
General Services Administration	134	-41	35	
National Aeronautics and Space Administration	609	2,039	1,956	
Office of Personnel Management	1,980	5,664	5,662	
Small Business Administration	-37	171	261	
Veterans Administration	2,388	7,839	7,316	
Other independent agencies	1,792	5,154	3,341	
Allowances, undistributed				
Undistributed offsetting receipts:				
Other interest				
Federal employer contributions to retirement funds	-1,994	-6,072	-5,806	
Interest on certain government accounts	-11,192	-11,913	-8,688	
Rents and royalties on the Outer Continental Shelf lands	-375	-1,925	-717	
Total	77,583	238,576	212,725	
Budget surplus (+) or deficit (-)	-15,179	-72,428	-63,322	
Off-budget surplus (+) or deficit (-)	+616	+944	+856	
Total surplus (+) or deficit (-)	-14,563	-71,484	-62,465	

¹Revised estimates will be published following submission of the President's 1986 Budget.

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, December 1984 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	\$25,979			\$75,273			\$68,752		
Presidential Election Campaign Fund	(**)			1			(**)		
Other	2,003			4,501			4,981		
Total—Individual income taxes	27,982	\$929	\$27,054	79,775	\$2,305	\$77,470	73,734	\$2,230	\$71,504
Corporation income taxes	12,351	820	11,531	17,546	3,957	13,589	16,208	4,352	11,857
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	11,236		11,236	32,148		32,148	27,278		27,278
Self-Employment Contributions Act taxes				107		107	78		78
Deposits by States	1,419		1,419	4,753		4,753	3,224		3,224
Taxes on benefits	5		5	703		703			
Total—FOASI trust fund	12,659		12,659	37,711		37,711	30,580		30,580
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,081		1,081	3,080		3,080	3,553		3,553
Self-Employment Contributions Act taxes				18		18	11		11
Deposits by States	114		114	349		349	428		428
Taxes on benefits	(**)		(**)	47		47			
Total—FDI trust fund	1,195		1,195	3,494		3,494	3,992		3,992
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	2,952		2,952	8,506		8,506	7,609		7,609
Self-Employment Contributions Act taxes				20		20	14		14
Deposits by States	304		304	932		932	1,000		1,000
Total—FHI trust fund	3,256		3,256	9,458		9,458	8,623		8,623
Railroad retirement accounts:									
Railroad Retirement Act taxes	222	4	218	776	8	768	761	(**)	761
Taxes on railroad retirement benefits				68		68			
Total—Employment taxes and contributions	17,332	4	17,328	51,507	8	51,499	43,955	(**)	43,955
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	255		255	3,119		3,119	2,770		2,770
Federal Unemployment Tax Act taxes	105	3	102	896	10	886	752	9	744
Railroad Unemployment Ins. Act contributions	40		40	61		61	41		41
Total—Unemployment trust fund	399	3	397	4,076	10	4,066	3,563	9	3,554
Federal employees retirement contributions:									
Civil service retirement and disability fund	393		393	1,163		1,163	1,061		1,061
Foreign service retirement and disability fund	3		3	8		8	9		9
Other	(**)		(**)	1		1	(**)		(**)
Total—Federal employees retirement contributions	396		396	1,172		1,172	1,071		1,071
Other retirement contributions:									
Civil service retirement and disability fund	7		7	22		22	19		19
Total—Other retirement contribution	403		403	1,194		1,194	1,090		1,090
Total—Social insurance taxes and contributions	18,134	7	18,127	56,777	19	56,759	48,608	9	48,599
Excise taxes:									
Miscellaneous excise taxes ¹	1,547	21	1,526	5,128	136	4,993	6,206	168	6,039
Airport and airway trust fund	240		240	713	2	711	596	(**)	595
Highway trust fund	1,100	3	1,097	3,394	-96	3,490	2,622	-39	2,661
Black lung disability trust fund	44		44	129		129	124		124
Total—Excise taxes	2,931	24	2,907	9,364	42	9,322	9,548	129	9,419
Estate and gift taxes	478	9	469	1,580	34	1,546	1,478	53	1,421
Customs duties	955	33	922	3,148	88	3,060	2,628	102	2,526
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,331		1,331	4,096		4,096	3,829		3,829
All other	68	5	63	311	5	306	254	8	246
Total—Miscellaneous receipts	1,399	5	1,395	4,407	5	4,402	4,082	8	4,075
Total—Budget receipts	64,231	1,827	62,404	172,596	6,449	166,148	156,287	6,883	149,400

.... No transactions.

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

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

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

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, December 1984 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	\$22	(**)	\$22	\$64	\$1	\$62	\$60	\$1	\$58
House of Representatives	38	\$1	37	114	2	113	108	2	106
Joint items	1		1	17		17	36		36
Congressional Budget Office				3		3	3		3
Architect of the Capitol	10		10	30		30	22		22
Library of Congress	1	(**)	1	36	(**)	36	88		88
Government Printing Office:									
Revolving fund (net)	-10		-10	(**)		(**)	26		26
General fund appropriations	7		7	22		22	28		28
General Accounting Office	27		27	69		69	50		50
United States Tax Court	1		1	4		4	4		4
Other Legislative Branch agencies	(**)		(**)	3		3	3		3
Proprietary receipts from the public		1	-1		3	-3		-41	41
Intrabudgetary transactions	(**)		(**)	-1		-1			
Total—Legislative Branch	96	2	94	362	6	355	427	-38	465
The Judiciary:									
Supreme Court of the United States	1		1	4		4	3		3
Courts of appeals, district courts, and other judicial services	91		91	224		224	177		177
Other	4	(**)	4	13	(**)	13	9	(**)	9
Total—The Judiciary	96	(**)	96	241	(**)	242	190	(**)	190
Executive Office of the President:									
Compensation of the President and the White House Office	2		2	7		7	6		6
Office of Management and Budget	5	(**)	5	12	-1	13	10	(**)	10
Other	3	(**)	3	11	(**)	11	12		12
Total—Executive Office of the President	10	(**)	10	30	-1	30	28	(**)	28
Funds Appropriated to the President:									
Appalachian Regional Development programs	18		18	60		60	60		60
Disaster relief	12		12	61		61	59		59
International security assistance:									
Guarantee reserve fund	68	1	67	147	52	96	85	14	72
Foreign military sales credit	5		5	335		335	254		254
Economic support fund	588		588	2,157		2,157	1,565		1,565
Military assistance	69		69	83		83	150		150
Peacekeeping operations	2		2	8		8	14		14
Other	2		2	7		7	7		7
Proprietary receipts from the public		(**)	(**)		23	-23		20	-20
Total—International security assistance	735	2	733	2,738	74	2,664	2,076	33	2,042
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association				233		233	252		252
Inter-American Development Bank	43		43	100		100	73		73
Other	10		10	67		67	55		55
International organizations and programs	45		45	62		62	60		60
Total—Multilateral assistance	98		98	463		463	440		440
Agency for International Development:									
Functional development assistance program	40		40	252		252	205		205
Operating expenses, Agency for International Development	35		35	88		88	78		78
Payment to Foreign Service retirement and disability fund				41		41			
Other	51	5	46	102	9	93	131	10	121
Proprietary receipts from the public		55	-55		186	-186		138	-138
Total—Agency for International Development	126	60	66	482	195	287	414	148	266
Peace Corps	8		8	30	(**)	30	30		30
Overseas Private Investment Corporation	8	11	-4	-20	12	-32	-8	16	-24
Inter-American Foundation	2	(**)	2	7	3	4	7	1	5
Other	1		1	3		3	3		3
Total—International development assistance	243	72	172	965	210	755	886	165	721

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	\$108		\$108	\$213		\$213	\$73		\$73
Military sales programs:									
Foreign military sales trust fund	775		775	2,431		2,431	2,671		2,671
Other	20	\$12	7	24	\$21	3	50	\$27	23
Proprietary receipts from the public		863	-863		2,310	-2,310		2,909	-2,909
Other	(**)		(**)	(**)		(**)	(**)		(**)
Total—Funds Appropriated to the President	1,910	948	962	6,493	2,616	3,878	5,873	3,134	2,739
Department of Agriculture:									
Departmental administration	8		8	17		17	10		10
Agricultural Research Service	39		39	113		113	109		109
Cooperative State Research Service	20		20	61		61	43		43
Extension Service	24		24	78		78	69		69
Statistical Reporting Service	5		5	12		12	13		13
Economic Research Service	3		3	10		10	7		7
Foreign Agricultural Service	6		6	19		19	15		15
Foreign Assistance Programs	85		85	147		147	76		76
Agricultural Stabilization and Conservation Service	14		14	38		38	34		34
Federal Crop Insurance Corporation	65	49	15	191	90	101	203	42	162
Commodity Credit Corporation:									
Price support and related programs	3,367	511	2,856	7,941	1,588	6,352	5,181	1,881	3,300
Intragovernmental fund									
National Wool Act program	(**)		(**)	1		1	1		1
Total—Commodity Credit Corporation	3,367	511	2,856	7,941	1,588	6,353	5,182	1,881	3,301
Rural Electrification Administration	3	(**)	3	9	(**)	9	9	(**)	9
Farmers Home Administration:									
Public enterprise funds:								(**)	(**)
Self-help housing land development fund									
Rural housing insurance fund	392	346	47	2,221	1,960	261	2,068	713	1,355
Agricultural credit insurance fund	439	534	-95	1,653	1,173	480	1,429	1,211	218
Rural development insurance fund	289	239	50	1,409	867	543	1,213	728	485
Rural water and waste disposal grants	15		15	45		45	43		43
Salaries and expenses	28		28	78		78	73		73
Other	3		3	8		8	10		10
Total—Farmers Home Administration	1,166	1,118	47	5,415	3,999	1,415	4,837	2,652	2,185
Soil Conservation Service:									
Conservation operations	41		41	89		89	83		83
Watershed and flood prevention operations	19		19	67		67	57		57
Other	6		6	19		19	19		19
Animal and Plant Health Inspection Service	20		20	64		64	68		68
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	91		91	222		222	137		137
Other	18	3	15	57	8	49	37	8	29
Food Safety and Inspection Service	31		31	83		83	73		73
Food and Nutrition Service:									
Food stamp program	1,021		1,021	2,927		2,927	2,877		2,877
Nutrition assistance for Puerto Rico	68		68	201		201	205		205
Child nutrition programs	436		436	943		943	893		893
Special supplemental food programs (WIC)	122		122	370		370	337		337
Other	20		20	59		59	59		59
Total—Food and Nutrition Service	1,666		1,666	4,500		4,500	4,371		4,371
Forest Service:									
Forest research	9		9	28		28	25		25
National Forests system	76		76	289		289	267		267
Construction	30		30	84		84	105		105
Forest Service permanent appropriations	67		67	237		237	146		146
Cooperative work	11		11	31		31	27		27
Other	9		9	35		35	45		45
Total—Forest Service	202		202	704		704	615		615
Other	13		13	31		31	17	(**)	17
Proprietary receipts from the public		171	-171		366	-366		311	-311
Intrabudgetary transactions	(**)		(**)	(**)		(**)	-5		-5
Total—Department of Agriculture	6,911	1,853	5,057	19,887	6,053	13,834	16,081	4,893	11,188

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1984 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	\$4		\$4	\$13		\$13	\$11		\$11
Bureau of the Census	11		11	46		46	44		44
Economic and Statistical Analysis	4		4	23		23	13		13
Economic Development Assistance	66	\$9	57	127	\$24	102	78	\$29	49
Promotion of Industry and Commerce	19		19	56		56	60		60
Science and technology:									
National Oceanic and Atmospheric Administration	74	2	72	243	3	240	244	3	240
Patent and Trademark Office	6		6	21		21	15		15
National Bureau of Standards	9		9	28		28	31		31
National Telecommunications and Information Administration	1		1	7		7	8		8
Total—Science and technology	90	2	89	299	3	296	297	3	294
Proprietary receipts from the public		3	-3		13	-13		9	-9
Intrabudgetary transactions	(**)		(**)	-6		-6	14		14
Total—Department of Commerce	194	14	180	556	40	516	519	42	477
Department of Defense—Military:									
Military personnel:									
Department of the Army	1,990		1,990	6,120		6,120	4,286		4,286
Department of the Navy	1,807		1,807	5,381		5,381	3,754		3,754
Department of the Air Force	1,535		1,535	4,675		4,675	3,261		3,261
Imputed accruals for retirement							3,913		3,913
Total—Military personnel ²	5,331		5,331	16,175		16,175	15,214		15,214
Operation and maintenance:									
Department of the Army	1,614		1,614	4,747		4,747	4,323		4,323
Department of the Navy	1,962		1,962	6,017		6,017	5,682		5,682
Department of the Air Force	1,805		1,805	5,059		5,059	4,831		4,831
Defense agencies	445		445	1,617		1,617	1,436		1,436
Total—Operation and maintenance	5,826		5,826	17,440		17,440	16,272		16,272
Procurement:									
Department of the Army	1,396		1,396	3,074		3,074	3,421		3,421
Department of the Navy	2,160		2,160	6,397		6,397	5,897		5,897
Department of the Air Force	2,282		2,282	6,799		6,799	5,583		5,583
Defense agencies	65		65	253		253	164		164
Total—Procurement	5,903		5,903	16,523		16,523	15,065		15,065
Research, development, test, and evaluation:									
Department of the Army	331		331	928		928	887		887
Department of the Navy	601		601	1,841		1,841	1,513		1,513
Department of the Air Force	811		811	3,002		3,002	2,551		2,551
Defense agencies	306		306	738		738	458		458
Total—Research, development, test, and evaluation	2,049		2,049	6,509		6,509	5,410		5,410
Military construction:									
Department of the Army	116		116	289		289	218		218
Department of the Navy	81		81	306		306	218		218
Department of the Air Force	121		121	360		360	360		360
Defense agencies	18		18	83		83	136		136
Total—Military construction	337		337	1,037		1,037	932		932
Family housing	205		205	591		591	527		527
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	(**)	1	(**)	1	1	(**)
Intragovernmental funds:									
Department of the Army	84		84	224		224	41		41
Department of the Navy	41		41	-39		-39	22		22
Department of the Air Force	-42		-42	59		59	-120		-120
Defense agencies	-157		-157	55		55	-139		-139
Other	20	28	-7	69	79	-10	57	72	-16
Proprietary receipts from the public		39	-39		228	-228		243	-243
Intrabudgetary transactions	-9		-9	138		138	177		177
Total—Department of Defense—Military	19,586	67	19,519	58,782	307	58,474	53,459	317	53,142

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1984 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$11		\$11	\$31		\$31	\$32		\$32
Construction, general	85		85	285		285	312		312
Operation and maintenance, general	103		103	315		315	313		313
Flood control	22		22	120		120	150		150
Other	47		47	98		98	71		71
Proprietary receipts from the public		\$9	-\$9		\$24	-\$24		\$13	-\$13
Total—Corps of Engineers	269	9	259	849	24	825	877	13	864
Military retirement fund:									
Payments to military retirement fund				9,500		9,500			
Military retirement fund ²	424		424	2,806		2,806	4,090		14,090
Intrabudgetary transactions				-9,500		-9,500			
Other	4	(**)	4	11	(**)	11	9	(**)	9
Proprietary receipts from the public		(**)	(**)		2	-2		2	-2
Total—Department of Defense—Civil	697	10	687	3,666	26	3,640	4,976	15	4,961
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	230		230	1,070		1,070	352		352
Impact aid	64		64	317		317	245		245
Special programs and populations	27		27	458		458	168		168
Indian education	8		8	22		22	17		17
Total—Office of Elementary and Secondary Education	330		330	1,866		1,866	782		782
Office of Bilingual Education and Minority Languages Affairs									
	20		20	38		38	25		25
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	97		97	226		226	288		288
Rehabilitation services and handicapped research	103		103	142		142	222		222
Office of Vocational and Adult Education	61		61	99		99	235		235
Office of Postsecondary Education:									
College housing loans	8	7	1	17	154	-137	17	77	-60
Student financial assistance	330		330	921		921	1,483		1,483
Guaranteed student loans	160		160	901		901	728		728
Higher education	68		68	131		131	115		115
Higher education facilities loan and insurance	-14		-14	-27		-27	-13		-13
Total—Office of Postsecondary Education	553	7	545	1,944	154	1,791	2,329	77	2,251
Office of Educational Research and Improvement									
Special institutions	8		8	21		21	133		133
Departmental management	21		21	83		83	43		43
Proprietary receipts from the public	19		19	66		66	62		62
		5	-\$5		16	-\$16		11	-\$11
Total—Department of Education	1,210	12	1,198	4,487	170	4,317	4,120	89	4,031
Department of Energy:									
Atomic energy defense activities									
Energy programs:	633		633	1,820		1,820	1,425		1,425
General science and research activities	48		48	161		161	138		138
Energy supply, R and D activities	195		195	583		583	721		721
Uranium supply and enrichment activities	149		149	406		406	446		446
Fossil energy research and development	31		31	75		75	79		79
Naval petroleum and oil shale reserves	10		10	35		35	36		36
Energy conservation	37		37	109		109	124		124
Strategic petroleum reserve	16		16	48		48	50		50
Nuclear waste disposal fund	21		21	69		69	47		47
Other	23		23	72		72	46		46
Total—Energy programs	529		529	1,559		1,559	1,685		1,685
Power Marketing Administration	115	115	(**)	344	378	-34	411	320	91
Departmental administration	20		20	79		79	76		76
Proprietary receipts from the public		183	-183		680	-680		936	-936
Total—Department of Energy	1,297	298	999	3,803	1,059	2,744	3,597	1,256	2,341

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Table 5. Outlays of the U.S. Government, December 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$50	(**)	\$49	\$104	\$1	\$104	\$86	\$1	\$85
Health Resources and Services Administration:									
Public enterprise funds	-3		-3	-2		-2	5	(**)	5
Health resources and services	146		146	362		362	288		288
Indian health and facilities	80		80	263		263	195		195
Other	(**)		(**)	(**)		(**)	-2		-2
Centers for Disease Control	41		41	76		76	78		78
National Institutes of Health:									
Cancer research	85		85	282		282	252		252
Heart, lung, and blood research	52		52	179		179	161		161
Arthritis, diabetes, and digestive and kidney diseases	40		40	125		125	107		107
Neurological and communicative disorders and stroke	25		25	85		85	76		76
Allergy and infectious diseases	23		23	85		85	73		73
General medical sciences	38		38	104		104	93		93
Child health and human development	23		23	73		73	63		63
Other research institutes	45		45	141		141	121		121
Research resources	22		22	66		66	51		51
Other	28		28	6		6	7		7
Total—National Institutes of Health	382		382	1,147		1,147	1,004		1,004
Alcohol, Drug Abuse, and Mental Health Administration	80		80	250		250	237		237
Office of Assistant Secretary for Health	15		15	46		46	40		40
Total—Public Health Service	792	(**)	792	2,247	1	2,246	1,932	1	1,932
Health Care Financing Administration:									
Intragovernmental funds									
Grants to States for Medicaid	1,653		1,653	5,351		5,351	4,755		4,755
Payments to health care trust funds	1,532		1,532	4,480		4,480	4,185		4,185
Program management	29		29	54		54	12		12
Federal hospital insurance trust fund:									
Benefit payments	3,794		3,794	12,373		12,373	10,591		10,591
Administrative expenses and construction	64		64	164		164	167		167
Interest on normalized tax transfers	13		13	13		13			
Total—FHI trust fund	3,872		3,872	12,550		12,550	10,759		10,759
Federal supplementary medical ins. trust fund:									
Benefit payments	1,570		1,570	5,116		5,116	4,928		4,928
Administrative expenses and construction	69		69	245		245	256		256
Total—FSMI trust fund	1,639		1,639	5,362		5,362	5,184		5,184
Total—Health Care Financing Administration	8,725		8,725	27,797		27,797	24,895		24,895
Social Security Administration:									
Payments to social security trust funds	465		465	1,199		1,199	124		124
Special benefits for disabled coal miners	86		86	260		260	263		263
Supplemental security income program	809		809	3,062		3,062	2,298		2,298
Assistance payments program	587		587	2,112		2,112	2,100		2,100
Child support enforcement	49		49	149		149	141		141
Low income home energy assistance	279		279	566		566	432		432
Refugee and entrant assistance	55		55	157		157	150		150
Payments to States from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	13,855		13,855	40,124		40,124	38,113		38,113
Administrative expenses and construction	148		148	396		396	343		343
Payment to railroad retirement account									
Vocational rehabilitation services									
Interest expense on interfund borrowings	312		312	471		471	471		471
Interest on normalized tax transfers	311		311	311		311			
Total—FOASI trust fund	14,626		14,626	41,301		41,301	38,927		38,927

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1984 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,524		\$1,524	\$4,494		\$4,494	\$4,368		\$4,368
Administrative expenses and construction	56		56	152		152	111		111
Payment to railroad retirement account									
Vocational rehabilitation services									
Interest on normalized tax transfers	30		30	30		30			
Total—FDI trust fund	1,611		1,611	4,676		4,676	4,480		4,480
Total—Social Security Administration	18,567		18,567	53,481		53,481	48,914		48,914
Human Development Services:									
Human services block grants	244		244	625		625	597		597
Human development services	144		144	492		492	487		487
Family social services	48		48	186		186	163		163
Work incentives	20		20	39		39	40		40
Community services	40		40	104		104	77		77
Other	1	(**)	1	1	(**)	1	-1	(**)	-2
Total—Human Development Services	497	(**)	497	1,446	(**)	1,446	1,362	(**)	1,362
Departmental management	13		13	55		55	61		61
Proprietary receipts from the public		\$440	-440		\$1,337	-1,337		\$1,080	-1,080
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund									
Federal supplementary medical insurance trust fund ..	-1,532		-1,532	-4,428		-4,428	-4,185		-4,185
Payments for tax and other credits*:									
Federal old-age and survivors insurance trust fund ...	-434		-434	-1,104		-1,104	-124		-124
Federal disability insurance trust fund	-31		-31	-95		-95			
Federal hospital insurance trust fund				-52		-52			
Other	-312		-312	-471		-471	-471		-471
Total—Department of Health and Human Services	26,285	441	25,844	78,876	1,338	77,539	72,384	1,081	71,303
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	315	278	38	694	878	-185	742	697	45
Housing for the elderly or handicapped fund	44	34	10	349	106	243	352	86	266
Other	5	4	1	12	13	-1	12	10	2
Rent supplement payments	302		302	1,127		1,127	101		101
Homeownership assistance	(**)		(**)	19		19	68		68
Rental housing assistance	1		1	45		45	159		159
Low-rent public housing	94		94	375		375	546		546
College housing grants	(**)		(**)	2		2	6		6
Lower income housing assistance	344		344	1,024		1,024	1,326		1,326
Other	(**)		(**)	8		8	7		7
Total—Housing Programs	1,106	316	790	3,654	997	2,657	3,319	794	2,525
Public and Indian Housing:									
Low-rent housing—loans and other expenses	1,857	56	1,801	6,862	106	6,756	454	247	206
Payments for operation of low-income housing projects ..	102		102	291		291	269		269
Total—Public and Indian Housing	1,958	56	1,903	7,153	106	7,047	723	247	475
Government National Mortgage Association:									
Special assistance functions fund	-3		-3	-3		-3	505	442	63
Emergency mortgage purchase assistance							10	18	-8
Management and liquidating functions fund	62	31	31	215	262	-47	21	50	-29
Guarantees of mortgage-backed securities	2	20	-18	8	65	-58	2	42	-40
Participation sales fund	-10		-10	-42		-42	-12		-12
Total—Government National Mortgage Association ...	52	51	(**)	178	328	-150	526	552	-26
Community Planning and Development:									
Public enterprise fund	6	10	-4	40	40	(**)	18	29	-12
Community development grants	382		382	1,139		1,139	1,018		1,018
Urban development action grants	37		37	109		109	111		111
Other	(**)		(**)	6		6	6		6
Total—Community Planning and Development	425	10	415	1,294	40	1,254	1,152	29	1,123
Management and administration	5		5	63		63	56		56
Other	4	-1	5	12	-1	13	10	4	7
Total—Department of Housing and Urban Development.	3,550	432	3,118	12,352	1,469	10,884	5,786	1,626	4,160

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1984 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$29		\$29	\$103		\$103	\$94		\$94
Payments in lieu of taxes	(**)		(**)	1		1	(**)		(**)
Payments to States and counties for general purpose fiscal assistance	(**)		(**)	77		77	52		52
Other	20		20	33		33	20		20
Minerals Management Service	62		62	181		181	347		347
Office of Surface Mining Reclamation and Enforcement	20		20	68		68	50		50
Total—Land and minerals management	132		132	463		463	562		562
Water and science:									
Bureau of Reclamation:									
Construction program	58	\$12	45	175	\$24	151	188	\$23	165
Operation and maintenance	10		10	36		36	36		36
Other	8		8	32		32	25		25
Geological Survey	31		31	93		93	109		109
Bureau of Mines	12	2	11	41	6	35	48	4	44
Total—Water and science	119	14	105	376	30	347	407	27	380
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	41		41	114		114	109		109
	111		111	274		274	246		246
Total—Fish and wildlife and parks	152		152	388		388	355		355
Bureau of Indian Affairs:									
Operation of Indian programs									
Construction	6		6	43		43	47		47
Indian tribal funds	57		57	108		108	148		148
Other	2	1	1	14	2	12	14	3	11
Total—Bureau of Indian Affairs	147	1	146	428	2	426	446	3	442
Territorial and International Affairs									
Departmental offices	13		13	43		43	38		38
Proprietary receipts from the public:	6		6	18		18	40		40
Receipts from oil and gas leases, national petroleum reserve in Alaska					-1	1		-2	2
Other		143	-143		454	-454	(**)	372	-372
Intrabudgetary transactions	-1		-1	-3		-3	-19		-19
Total—Department of the Interior	568	158	410	1,713	485	1,228	1,828	401	1,428
Department of Justice:									
General administration									
United States Parole Commission	2		2	15		15	9		9
Legal activities	1		1	2		2	2		2
Interagency law enforcement	58		58	189		189	138		138
Federal Bureau of Investigation	30		30	31		31	7		7
Drug Enforcement Administration	42		42	232		232	226		226
Immigration and Naturalization Service	11		11	81		81	61		61
Federal Prison System	37		37	121		121	113		113
Office of Justice Assistance	45	2	43	136	6	131	116	5	111
Other	11		11	33		33	31		31
	3	7	-4	(**)	(**)	(**)		-17	17
Total—Department of Justice	241	9	232	840	6	834	702	-11	714
Department of Labor:									
Employment and Training Administration:									
Program administration									
Training and employment services	6		6	15		15	19		19
Community service employment for older Americans	235		235	672		672	611		611
Federal unemployment benefits and allowances	26		26	78		78	76		76
State unemployment insurance and employment service operation	-2		-2	-2		-2	21		21
Advances to the unemployment trust fund and other funds	-16		-16	58		58	10		10
Other	149		149	480		480	1,048		1,048
	(**)		(**)	(**)		(**)	-1		-1

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,310		\$1,310	\$3,573		\$3,573	\$4,375		\$4,375
State administrative expenses	213		213	546		546	531		531
Federal administrative expenses	10		10	17		17	15		15
Interest on refunds of taxes	(**)		(**)	1		1	1		1
Repayment of advances from the general fund									
Interest on advances to the Employment Security Administration account									
Railroad-unemployment insurance:									
Railroad unemployment benefits	15		15	42		42	71		71
Administrative expenses	2		2	7		7	3		3
Payment of interest on advances from railroad retirement account				5		5			
Total—Unemployment trust fund	1,550		1,550	4,192		4,192	4,994		4,994
Total—Employment and Training Administration	1,949		1,949	5,493		5,493	6,779		6,779
Labor-Management Services Administration	5		5	13		13	15		15
Pension Benefit Guaranty Corporation	14	\$8	6	42	\$35	7	36	\$28	7
Employment Standards Administration:									
Salaries and expenses	13		13	39		39	41		41
Special benefits	80		80	-353		-353	-198		-198
Black lung disability trust fund	52		52	153		153	160		160
Special workers' compensation expenses	4		4	16		16	12		12
Occupational Safety and Health Administration	17		17	48		48	45		45
Mine Safety and Health Administration	13		13	35		35	35		35
Bureau of Labor Statistics	11		11	31		31	22		22
Departmental management	41		41	55		55	23		23
Proprietary receipts from the public		1	-1		1	-1		18	-18
Intrabudgetary transactions	-171		-171	-537		-537	-1,097		-1,097
Total—Department of Labor	2,028	8	2,019	5,035	36	4,999	5,872	46	5,826
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	10		10	233		233	204		204
Acquisition, operation, and maintenance of buildings abroad	14		14	36		36	34		34
Payment to Foreign Service retirement and disability fund				107		107	104		104
Foreign Service retirement and disability fund	(**)		(**)	37		37	51		51
Other	4		4	5		5	1		1
Total—Administration of Foreign Affairs	28		28	419		419	393		393
International Organizations and Conferences	26		26	393		393	411		411
International Commissions	1		1	7		7	7		7
Migration and Refugee Assistance	30		30	98		98	79		79
International Narcotics Control	5		5	15		15	8		8
Other	2		2	8		8	2		2
Proprietary receipts from the public		3	-3		-2	2		11	-11
Intrabudgetary transactions	(**)		(**)	-148		-148	-104		-104
Total—Department of State	93	3	90	792	-2	794	796	11	785
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,039		1,039	3,465		3,465	2,699		2,699
Other	10		10	7		7	2		2
Other programs	31		31	109		109	108		108
Total—Federal Highway Administration	1,080		1,080	3,581		3,581	2,810		2,810
National Highway Traffic Safety Administration:									
Operations and research	7		7	17		17	18		18
Trust fund share of highway safety programs	9		9	18		18	28		28
Other	(**)		(**)	(**)		(**)	1		1

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation—Continued									
Federal Railroad Administration:									
Public enterprise funds	\$8	\$6	\$2	\$24	\$20	\$4	\$28	\$21	\$7
Northeast corridor improvement program	13	.....	13	42	.....	42	63	.....	63
Grants to National Railroad Passenger Corporation	1	.....	1	203	.....	203	1,315	.....	1,315
Other	15	.....	15	30	.....	30	77	.....	77
Total—Federal Railroad Administration	37	6	31	299	20	279	1,483	21	1,462
Urban Mass Transportation Administration:									
Formula grants	108	.....	108	299	.....	299	363	.....	363
Discretionary grants	19	.....	19	63	.....	63	14	.....	14
Other	139	.....	139	419	.....	419	489	.....	489
Federal Aviation Administration:									
Operations	196	.....	196	568	.....	568	434	.....	434
Other	10	.....	10	27	(**)	27	23	(**)	23
Airport and airway trust fund:									
Grants-in-aid for airports	85	.....	85	237	.....	237	223	.....	223
Facilities and equipment	34	.....	34	91	.....	91	67	.....	67
Research, engineering and development	17	.....	17	51	.....	51	27	.....	27
Operations .....	(**)	.....	(**)	105	.....	105	218	.....	218
Total—Airport and airway trust fund	135	.....	135	485	.....	485	535	.....	535
Total—Federal Aviation Administration	341	.....	341	1,081	(**)	1,081	992	(**)	992
Coast Guard:									
Operating expenses	137	.....	137	434	.....	434	393	.....	393
Acquisition, construction, and improvements	60	.....	60	130	.....	130	115	.....	115
Retired pay	5	.....	5	59	.....	59	78	.....	78
Other	4	(**)	3	34	1	33	34	1	33
Total—Coast Guard	205	(**)	204	658	1	657	620	1	619
Maritime Administration:									
Public enterprise funds	5	8	-3	16	30	-14	68	29	39
Ship construction .....	.....	.....	.....	1	.....	1	4	.....	4
Operating-differential subsidies	22	.....	22	90	.....	90	78	.....	78
Other	8	.....	8	26	.....	26	14	.....	14
Other	5	2	4	18	4	14	-6	4	-11
Proprietary receipts from the public .....	.....	4	-4	.....	7	-7	.....	20	-20
Intrabudgetary transactions .....	(**)	.....	(**)	-2	.....	-2	-1	.....	-1
Total—Department of Transportation	1,986	20	1,966	6,582	63	6,519	6,975	76	6,899
Department of the Treasury:									
Office of the Secretary	-19	.....	-19	-84	.....	-84	117	.....	117
Office of Revenue Sharing:									
Salaries and expenses	1	.....	1	2	.....	2	2	.....	2
General revenue sharing	1	.....	1	1,146	.....	1,146	1,146	.....	1,146
Federal Law Enforcement Training Center	2	.....	2	4	.....	4	4	.....	4
Financial Management Service:									
Salaries and expenses	23	.....	23	63	.....	63	58	.....	58
Claims, judgements, and relief acts	26	.....	26	80	.....	80	35	.....	35
Advances to the railroad retirement account .....	.....	.....	.....	.....	.....	.....	525	.....	525
Payments to Synthetic Fuels Corporation	3	.....	3	9	.....	9	5	.....	5
Other	4	.....	4	4	.....	4	4	.....	4
Total—Financial Management Service	57	.....	57	156	.....	156	627	.....	627
Bureau of Alcohol, Tobacco and Firearms	17	.....	17	45	.....	45	45	.....	45
United States Customs Service	76	.....	76	189	.....	189	179	.....	179
Bureau of Engraving and Printing .....	(**)	.....	(**)	-9	.....	-9	-15	.....	-15
Bureau of the Mint	6	.....	6	29	.....	29	-52	.....	-52
Bureau of the Public Debt	12	.....	12	45	.....	45	41	.....	41

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$10		\$10	\$30		\$30	\$25		\$25
Processing tax returns	82		82	227		227	231		231
Examinations and appeals	138		138	368		368	301		301
Investigation, collection and taxpayer service	107		107	266		266	246		246
Payment where credit exceeds liability for tax				9		9	11		11
Refunding internal revenue collections, interest	118		118	359		359	417		417
Internal revenue collections for Puerto Rico	29		29	99		99	89		89
Other	(**)	(**)	(**)	1	\$1	(**)	1	\$1	(**)
Total—Internal Revenue Service	485	(**)	485	1,357	1	1,357	1,321	1	1,320
United States Secret Service	18		18	78		78	60		60
Comptroller of the Currency	18	\$1	17	44	4	41	43	4	39
Interest on the public debt:									
Public Issues (accrual basis)	12,328		12,328	36,244		36,244	29,976		29,976
Special Issues (cash basis)	11,045		11,045	13,143		13,143	10,063		10,063
Total—Interest on the public debt	23,373		23,373	49,387		49,387	40,039		40,039
Proprietary receipts from the public		282	-282		941	-941		988	-988
Receipts from off-budget Federal entities		1,433	-1,433		3,642	-3,642		2,759	-2,759
Intrabudgetary transactions		-1,026	-1,026		-2,260	-2,260		-2,090	-2,090
Total—Department of the Treasury	23,021	1,717	21,304	50,131	4,587	45,543	41,465	3,752	37,713
Environmental Protection Agency:									
Salaries and expenses	114		114	210		210	136		136
Research and development	11		11	38		38	35		35
Abatement, control, and compliance	39		39	98		98	77		77
Construction grants	294		294	866		866	672		672
Hazardous substance response trust fund	30		30	77		77	54		54
Other	2	(**)	2	45	(**)	45	46	(**)	46
Proprietary receipts from the public		(**)	(**)		1	-1		1	-1
Intrabudgetary transactions				-44		-44	-44		-44
Total—Environmental Protection Agency	491	(**)	491	1,291	1	1,290	977	1	976
General Services Administration:									
Real property activities	88		88	-83		-83	30		30
Personal property activities	-11		-11	-39		-39	-88		-88
Office of Information Resources Management	39		39	20		20	9		9
Records activities	7		7	21		21	18	(**)	18
Federal property resources activities	-15		-15	-51		-51	27		27
General activities	10		10	31	(**)	31	31	(**)	31
Proprietary receipts from the public		-14	14		-61	61		-9	9
Total—General Services Administration	119	-14	134	-102	-61	-41	26	-9	35
National Aeronautics and Space Administration:									
Research and development	157		157	515		515	1,212		1,212
Space flight, control, and data communications	319		319	1,160		1,160	415		415
Construction of facilities	16		16	43		43	27		27
Research and program management	120		120	326		326	303		303
Other		3	-3		5	-5		1	-1
Total—National Aeronautics and Space Administration	612	3	609	2,044	5	2,039	1,957	1	1,948
Office of Personnel Management:									
Salaries and expenses	11		11	34		34	42		42
Government payment for annuitants, employees health benefits	121		121	363		363	330		330
Payment to civil service retirement and disability fund	(**)		(**)	(**)		(**)	(**)		(**)
Civil service retirement and disability fund	1,842		1,842	5,556		5,556	5,398		5,398
Employees health benefits fund	585	568	17	1,626	1,731	-105	1,627	1,545	82
Employees life insurance fund	74	84	-10	219	388	-170	190	358	-169
Retired employees health benefits fund	1	1	(**)	4	4	(**)	4	4	(**)
Other	1	(**)	2	-1	2	-4	-9	4	1
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)		(**)	-2		-2	(**)		(**)
Other	-3		-3	-8		-8	-9		-9
Total—Office of Personnel Management	2,634	653	1,980	7,789	2,125	5,664	7,574	1,912	5,662

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Table 5. Outlays of the U.S. Government, December 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$81	\$70	\$11	\$230	\$181	\$49	\$243	\$111	\$132
Disaster loan fund	34	99	-65	263	211	52	253	188	65
Other	3	1	2	8	5	4	8	3	5
Salaries and expenses	18	.....	18	63	.....	63	59	.....	59
Other .....	.....	3	-3	.....	-1	1	.....	(**)	(**)
Total—Small Business Administration	135	172	-37	565	395	171	563	302	261
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	128	42	85	381	265	115	361	384	-23
Direct loan revolving fund	2	5	-3	8	16	-8	9	18	-9
Other	39	69	-30	104	134	-30	96	122	-26
Compensation and pensions	1,205	.....	1,205	4,629	.....	4,629	4,555	.....	4,555
Readjustment benefits	128	.....	128	392	.....	392	526	.....	526
Medical care	850	.....	850	2,244	.....	2,244	1,882	.....	1,882
Medical and prosthetic research	18	.....	18	76	.....	76	39	.....	39
General operating expenses	73	.....	73	196	.....	196	181	.....	181
Construction projects	39	.....	39	127	.....	127	105	.....	105
Post-Vietnam era veterans education account	19	.....	19	54	.....	54	47	.....	47
Insurance funds:									
National service life	74	.....	74	216	.....	216	212	.....	212
United States government life	4	.....	4	11	.....	11	12	.....	12
Veterans special life	6	42	-36	15	51	-36	15	47	-32
Other	8	.....	8	35	.....	35	23	.....	23
Proprietary receipts from the public:									
National service life .....	.....	34	-34	.....	101	-101	.....	110	-110
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	11	-11	.....	43	-43	.....	62	-62
Intrabudgetary transactions .....	(**)	.....	(**)	-38	.....	-38	-7	.....	-7
Total—Veterans Administration	2,592	204	2,388	8,448	610	7,839	8,058	742	7,316
Independent agencies:									
Action	8	(**)	8	28	(**)	28	30	(**)	30
Board for International Broadcasting	10	.....	10	31	.....	31	28	.....	28
Civil Aeronautics Board .....	(**)	.....	(**)	10	.....	10	17	.....	17
Consumer Product Safety Commission	3	.....	3	9	(**)	9	8	(**)	8
Corporation for Public Broadcasting	-2	.....	-2	151	.....	151	130	.....	130
District of Columbia:									
Federal payment .....	.....	.....	.....	490	.....	490	457	.....	457
Loans and repayable advances .....	.....	73	-73	.....	107	-107	.....	31	-31
Equal Employment Opportunity Commission	11	(**)	11	35	-2	37	34	-4	38
Export-Import Bank of the United States	630	416	213	1,143	1,180	-37	1,126	771	355
Federal Communications Commission	5	(**)	5	22	(**)	21	18	(**)	18
Federal Deposit Insurance Corporation	306	424	-118	983	1,003	-20	909	750	158
Federal Emergency Management Agency:									
Public enterprise funds	32	40	-9	86	94	-8	147	69	78
Salaries and expenses	14	.....	14	37	.....	37	34	.....	34
Emergency management and planning assistance	17	.....	17	82	.....	82	45	.....	45
Emergency food distribution and shelter program .....	(**)	.....	(**)	34	.....	34	24	.....	24
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	6	7	(**)	21	20	1	18	18	(**)
Federal Savings and Loan Insurance Corp. fund	1,022	78	944	1,398	269	1,129	166	583	-417
Interest adjustment payments	7	.....	7	18	(**)	18	17	.....	17
Federal Trade Commission .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	26	.....	26	26	.....	26	26	.....	26
Other	1	(**)	1	2	(**)	1	2	1	2
Interstate Commerce Commission	5	(**)	5	14	(**)	14	14	.....	14
Legal Services Corporation	41	.....	41	65	.....	65	63	.....	63
Merit Systems Protection Board	2	.....	2	4	.....	4	7	.....	7
National Credit Union Administration:									
Central liquidity facility	116	116	(**)	372	351	21	167	177	-11
Other	6	4	1	22	7	15	8	7	1

Table continued on next page.

Table 5. Outlays of the U.S. Government, December 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$12	(**)	\$12	\$38	(**)	\$38	\$35	(**)	\$35
National Endowment for the Humanities	8	.....	8	35	.....	35	29	.....	29
Institute of Museum Services .....	(**)	.....	(**)	5	.....	5	5	.....	5
National Labor Relations Board	13	.....	13	35	.....	35	34	.....	34
National Science Foundation	86	.....	86	283	(**)	283	275	(**)	275
National Transportation Safety Board	1	(**)	1	5	(**)	5	5	(**)	5
Nuclear Regulatory Commission	32	.....	32	113	(**)	113	109	.....	109
Panama Canal Commission	39	\$33	5	99	\$101	-2	93	\$89	3
Postal Service (payment to the Postal Service fund) .....	.....	-3	3	409	-1	410	220	.....	220
Railroad Retirement Board:									
Federal windfall subsidy	33	.....	33	101	.....	101	105	.....	105
Payment to railroad unemployment insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Milwaukee railroad restructuring, administration	-4	.....	-4	-2	.....	-2	-34	.....	-34
Railroad retirement accounts:									
Social security equivalent benefit account	286	.....	286	883	.....	883	.....	.....	.....
Benefits payments and claims	188	.....	188	544	.....	544	1,416	.....	1,416
Advances to the railroad retirement account from the FOASI trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advances to the railroad retirement account from the FDI trust fund .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Disbursements for the payment of FOASI benefits .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Disbursements for the payment of FDI benefits .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Administrative expenses	3	.....	3	10	.....	10	10	.....	10
Interest on refunds of taxes	2	.....	2	5	.....	5	(**)	.....	(**)
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Proprietary receipts from the public .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds .....	.....	.....	.....	-15	.....	-15	-525	.....	-525
Interest transferred to federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on advances to railroad unemployment insurance account .....	.....	.....	.....	-5	.....	-5	.....	.....	.....
Total—Railroad Retirement Board	509	(**)	509	1,520	(**)	1,520	972	(**)	972
Securities and Exchange Commission	7	(**)	7	25	(**)	25	21	(**)	21
Smithsonian Institution	24	(**)	24	53	(**)	53	49	(**)	49
Tennessee Valley Authority	435	518	-84	1,517	1,258	259	1,355	1,135	220
United States Information Agency	48	(**)	48	144	(**)	144	118	-1	118
United States Railway Association .....	(**)	.....	(**)	1	.....	1	1	.....	1
Other independent agencies	23	3	20	181	5	176	162	6	157
Total—Independent agencies	3,503	1,710	1,792	9,545	4,392	5,154	6,974	3,633	3,341
Undistributed offsetting receipts:									
Other interest .....	.....	(**)	(**)	.....	(**)	(**)	.....	.....	.....
Federal employer contributions to retirement and social insurance funds:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
The Judiciary:									
Judicial survivors annuity fund .....	(**)	.....	(**)	-1	.....	-1	(**)	.....	(**)
Department of Defense—Civil:									
Military retirement fund ²	-1,345	.....	-1,345	-3,967	.....	-3,967	-3,913	.....	1 - 3,913
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-175	.....	-175	-523	.....	-523	-382	.....	-382
Federal disability insurance trust fund	-17	.....	-17	-50	.....	-50	-50	.....	-50
Federal hospital insurance trust fund	-109	.....	-109	-327	.....	-327	-289	.....	-289
Department of State:									
Foreign Service retirement and disability fund	-3	.....	-3	-8	.....	-8	-9	.....	-9
Office of Personnel Management:									
Civil Service retirement and disability fund	-251	.....	-251	-925	.....	-925	-917	.....	-917
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-93	-93	-271	-271	-247	247
Subtotal	-1,994	-1,994	-6,072	-6,072	-5,806	-5,806

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Table 5. Outlays of the U.S. Government, December 1984 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund				-\$1		-\$1	-\$1		-\$1
Department of Defense—Civil:									
Interest on investments	-\$418		-\$418	-524		-524			
Soldiers' and Airmen's Home permanent fund	-4		-4	-11		-11	-4		-4
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund ...	-1,225		-1,225	-1,510		-1,510	-852		-852
Federal disability insurance trust fund	-180		-180	-216		-216	-207		-207
Federal hospital insurance trust fund	-842		-842	-887		-887	640		-640
Federal supplementary medical insurance trust fund ..	-473		-473	-502		-502	-349		-349
Department of Labor:									
Unemployment trust fund	-466		-466	-555		-555	-316		-316
Department of State:									
Foreign Service retirement and disability fund	-113		-113	-114		-114	-81		-81
Department of Transportation:									
Airport and airway trust fund	-338		-338	-353		-353	-251		-251
Highway trust fund	-506		-506	-573		-573	-461		-461
Environmental Protection Agency:									
Post-closure liability trust fund				-1		-1			
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-6,160		-6,160	-6,180		-6,180	-5,100		-5,100
Veterans Administration:									
United States government life insurance fund	-11		-11	-11		-11	-12		-12
National service life insurance fund	-426		-426	-429		-429	-391		-391
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-25		-25	-32		-32	-6		-6
Other	-6		-6	-15		-15	-17		-17
Subtotal	-11,192		-11,192	-11,913		-11,913	-8,688		-8,688
Rents and royalties on the Outer Continental Shelf lands ..		\$375	-\$375		\$1,925	-\$1,925		\$717	-\$717
Total—Undistributed offsetting receipts	-13,185	375	-13,560	-17,985	1,925	-19,910	-14,495	717	-15,212
Total—Budget outlays	86,678	9,095	77,583	266,224	27,648	238,576	236,714	23,989	212,725
Off-budget Federal entities:									
Federal Financing Bank	1,609	1,751	-142	6,730	6,978	-248	4,529	5,038	-508
Petroleum acquisition and transportation, strategic petroleum reserve	197		197	428		428	533		533
Postal Service	2,173	2,795	623	6,967	8,057	-1,090	6,499	7,332	-833
Rural electrification and telephone revolving fund	108	154	-47	293	313	-20	206	239	-33
Rural Telephone Bank	9	10	-2	18	32	-14	27	29	-2
Synthetic Fuels Corporation fund	3	3		9	9		5	5	
U.S. Railway Association							3	17	-14
Total—Off-budget Federal entities	4,098	4,713	-616	14,446	15,390	-944	11,802	12,658	-856
Total—Outlays	90,775	13,808	76,967	280,670	43,038	237,632	248,516	36,647	211,869

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$8,806	\$8,027
Receipts from off-budget Federal entities	3,642	2,759
Intrabudgetary transactions	41,138	27,551
Total receipts offset against outlays	53,586	38,337

¹In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in DoD—Civil (and the income security function) while imputed accruals are included in the DoD—Military (and the national defense function) outlays and offset in undistributed offsetting receipts.
²Effective October 1, 1984 military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and functional table.
³Payments to military retirees were not made during the accounting month of December, pursuant to the Deficit Reduction Act of 1984, P.L. 98-369.
⁴Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.
⁵The Postal Service figure represents reporting for the full calendar month of December and is partially estimated. This estimate includes \$88 million for postal money orders issued between December 22-31, which is derived from the Postal Service consolidated reporting system.
... No transactions.
(**) Less than \$500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, December 1984 and Other Periods (In millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financial authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$31,924	\$90,699	\$33,491	\$1,572,267	\$1,631,041	\$1,662,966
Federal Financing Bank				(**)	(**)	(**)
Total public debt securities	31,924	90,699	33,491	1,572,267	1,631,041	1,662,966
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)						
	- 10	- 22	- 33	4,481	4,469	4,459
Total federal securities	31,914	90,677	33,458	1,576,748	1,635,510	1,667,425
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	7,860	26,515	- 2,721	264,159	282,814	290,674
Total borrowing from the public	24,055	64,162	36,178	1,312,589	1,352,696	1,376,750
Accrued interest payable to the public	6,299	- 2,359	3,486	27,359	18,701	25,000
Allocations of special drawing rights	- 45	- 95	- 48	4,895	4,847	4,803
Deposit funds	- 100	- 66	121	12,292	12,326	12,226
Miscellaneous liability accounts (includes checks outstanding etc.)	366	- 788	3,443	10,693	9,539	9,905
Total liability accounts	30,575	60,856	43,180	1,367,828	1,398,109	1,428,684
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	3,100	- 3,198	- 12,896	8,514	2,216	5,316
Tax and loan note accounts	8,983	- 9,580	- 12,343	21,913	3,350	12,333
Balance	12,083	- 12,777	- 25,240	30,426	5,566	17,649
Special drawing rights:						
Total holdings	- 53	86	- 603	5,554	5,693	5,641
SDR certificates issued to Federal Reserve Banks				- 4,618	- 4,618	- 4,618
Balance	- 53	86	- 603	936	1,075	1,023
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments			5,528	19,699	19,699	19,699
Maintenance of value adjustments	- 164	- 337	- 92	- 1,799	- 1,972	- 2,135
Letter of credit issued to IMF	- 6	204	- 3,509	- 7,992	- 7,782	- 7,788
Dollar deposits with the IMF	11	9	- 10	- 50	- 52	- 41
Receivable/payable (-) for interim maintenance of value adjustments	68	140	25	379	451	519
Balance	- 91	16	1,941	10,237	10,345	10,254
Loans to International Monetary Fund	- 39	- 74	- 34	1,364	1,329	1,290
Other cash and monetary assets	- 1,410	895	- 774	7,548	9,853	8,443
Total cash and monetary assets	10,490	- 11,854	- 24,709	50,512	28,169	38,659
Miscellaneous asset accounts	5,573	1,366	5,548	16,088	11,880	17,453
Total asset accounts	16,063	- 10,488	- 19,161	66,600	40,049	56,112
Excess of liabilities (+) or assets (-)	+ 14,511	+ 71,344	+ 62,342	+ 1,301,228	+ 1,358,060	+ 1,372,572
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	52	141	123		89	141
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (-)]	+ 14,563	+ 71,484	+ 62,465	+ 1,301,228	+ 1,358,149	+ 1,372,712

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

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, December 1984 and Other Period (In millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,358,054	\$1,301,228	\$1,116,629
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,358,054	1,301,228	1,116,629
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	15,179	72,428	63,322
Changes in composition of unified budget			
Budget surplus (-) or deficit (Table 3)	15,179	72,428	63,322
Off-budget surplus (-) or deficit (Table 3)	-616	-944	-856
Total budget surplus (-) or deficit (Table 3)	14,563	71,484	62,465
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-52	-141	-123
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	-52	-141	-123
Excess of liabilities close of period	1,372,565	1,372,572	1,178,971

...No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, December 1984 and Other Periods (In millions)

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	-\$1	-\$4	-\$1	\$34	\$31	\$30
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-4	-11	-20	153	146	142
Department of Housing and Urban Development:						
Federal Housing Administration	-5	-7	-12	140	138	133
Department of the Interior:						
Bureau of Land Management		(**)		14	14	14
Department of Transportation:						
Coast Guard:						
Family housing mortgages	(**)	(**)	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages				(**)	(**)	(**)
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority				1,725	1,725	1,725
Total agency securities	-10	-22	-33	4,481	4,469	4,459

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, December 1984 and Other Periods (In millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$2,926	-\$3,614	-\$7,462	\$18,609	\$12,069	\$14,995
Commerce, Fishing Vessels NOAA			3	18	18	18
Export-Import Bank of United States			127			
Federal Emergency Management Agency:						
National insurance development fund	1	2		55	56	57
National flood insurance fund		-213	63	213		
Federal Financing Bank	363	1,219	-281	144,836	145,692	146,055
Federal Housing Administration:						
General insurance				1,790	1,790	1,790
Special risk insurance				1,984	1,984	1,984
General Services Administration:						
Pennsylvania Avenue Development Corporation				55	55	55
Government National Mortgage Association:						
Emergency home purchase assistance fund			-7	2,399	2,399	2,399
Special assistance functions			91	9,886	9,886	9,886
Rural Communication Development Fund		2	3	18	20	20
Rural Electrification Administration		94	59	7,865	7,959	7,959
Rural Telephone Bank			1	751	751	751
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	60	-1,735	-150	3,381	1,586	1,646
Agricultural credit insurance fund		-521		4,486	3,965	3,965
Rural development insurance fund				1,516	1,516	1,516
Secretary of Education:						
College housing loans				2,687	2,687	2,687
Secretary of Energy:						
Bonneville Power Administration			50	1,405	1,405	1,405
Secretary of Housing and Urban Development:						
Housing for the elderly and handicapped		225	230	4,376	4,601	4,601
Low-rent public housing	1,845	6,677	80	1,000	5,832	7,677
New communities guaranty:						
Title IV						
Title VII			2			
Urban renewal fund				8	8	8
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account			338	2,279	2,279	2,279
Railroad retirement social security equivalent fund	170	471			301	471
Secretary of Transportation:						
Aircraft purchase loan guarantee program						
Rail Passenger Service Act			1,120			
Railroad revitalization and improvement						
Rail service assistance			-1			
Regional rail reorganization			2	64	64	64
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of public debt securities	5,365	2,607	-5,732	211,833	209,075	214,440
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	162	162	113	15,690	15,690	15,852
National Credit Union Administration		22	-10	269	291	291
Postal Service				1,087	1,087	1,087
Tennessee Valley Authority	-85	275	130	13,435	13,795	13,710
U.S. Railway Association			-14	51	51	51
Total borrowing from the Federal Financing Bank	77	459	219	30,532	30,914	30,991

...No transactions.

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

Note: Includes only amounts loaned to Federal agencies in lieu of agency debt issuance and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, December 1984 and Other Periods (In millions)

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture:						
Agency securities						
Department of Commerce		\$72	(**)	\$6	\$78	\$78
Department of Energy						
Department of Health and Human Services	-\$1	(**)	\$1	4	5	4
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	65	218	111	3,065	3,218	3,283
Agency securities	-1	-2	(**)	140	138	137
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities	-11	-11		11	11	
Special assistance function fund:						
Public debt securities						
Agency securities	-11	-11	-3	11	11	
Management and liquidating functions fund:						
Public debt securities	21	238	28	84	301	322
Agency securities	20	20	(**)	1	1	21
Guarantees of mortgage-backed securities:						
Public debt securities	18	54	39	717	753	771
Agency securities		4		67	71	71
Participation sales fund:						
Public debt securities	77	158	63	1,776	1,857	1,934
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities				(**)	(**)	(**)
Department of the Interior	42	244	174	6,528	6,729	6,772
Department of Labor	-7	-8	-20	284	283	276
Department of Transportation	11	21	-26	252	262	273
Department of the Treasury	-429	-705	1,271	3,243	2,967	2,538
Veterans Administration:						
Veterans reopened insurance fund	29	26	18	632	629	658
Independent agencies:						
Export-Import Bank of the United States	-52	200	99	27	279	227
Federal Emergency Management Agency:						
National insurance development fund	11	41			30	41
Federal Savings and Loan Insurance Corporation:						
Public debt securities	-946	-1,130	313	6,172	5,987	5,041
Agency securities				67	67	67
National Credit Union Administration	-1	-15	-1	325	311	310
Other	1	43	5	983	1,025	1,026
Total public debt securities	-1,162	-545	2,075	24,098	24,716	23,553
Total agency securities	-3	-1	-3	310	312	309
Total Federal funds	-1,165	-545	2,073	24,408	25,028	23,862
Trust funds:						
Legislative Branch:						
United States Tax Court		(**)	(**)	1	1	1
Library of Congress	(**)	(**)	1	2	3	3
The Judiciary:						
Judicial survivors annuity fund	(**)	2	1	91	93	93
Funds Appropriated to the President	(**)	(**)	1	1	1	1
Department of Agriculture	-3	-29	-24	60	35	31
Department of Commerce		(**)	(**)		(**)	(**)
Department of Defense—Military	(**)	15	6	138	153	153
Department of Defense—Civil	1,345	11,199			9,854	11,199
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	-41	-903	-7,067	27,224	26,362	26,321
Agency securities						
Federal disability insurance trust fund	-145	-675	-97	4,656	4,126	3,981
Federal hospital insurance trust fund:						
Public debt securities	562	-1,139	-677	16,527	14,826	15,365
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	946	604	196	9,117	8,775	9,721
Other	1	1	1	25	25	25

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, December 1984 and Other Periods (In millions)—Continued

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	-\$7	-\$15	-\$45	\$214	\$206	\$199
Department of Labor:						
Unemployment trust fund	-302	461	-638	12,397	13,160	12,858
Other	-5	-15	-8	23	14	8
Department of State:						
Foreign service retirement and disability fund	116	241	150	1,978	2,103	2,219
Other .....	(**)	(**)	.....	(**)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	443	560	307	6,434	6,551	6,994
Highway trust fund	339	1,065	278	10,840	11,566	11,906
Other .....	.....	.....	.....	(**)	(**)	(**)
Department of the Treasury	-11	19	-39	84	114	103
Environmental Protection Agency	-7	47	68	685	739	732
General Services Administration	(**)	(**)	(**)	5	5	5
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	5,129	14,853	1,855	111,829	121,554	126,682
Agency securities .....	.....	.....	.....	175	175	175
Employees health benefits fund	-17	110	-68	913	1,040	1,023
Employees life insurance fund	3	170	171	5,966	6,132	6,136
Retired employees health benefits fund .....	.....	(**)	.....	1	1	1
Veterans Administration:						
Government life insurance fund	6	-1	-1	294	288	293
National service life insurance:						
Public debt securities	363	287	272	8,960	8,884	9,247
Agency securities .....	.....	.....	.....	135	135	135
Veterans special life insurance fund	35	34	32	875	875	910
General Post Fund National Homes .....	.....	7	2	7	14	14
Independent agencies:						
Federal Deposit Insurance Corporation	119	20	-166	14,195	14,097	14,216
Harry S. Truman Memorial Scholarship Trust Fund	(**)	1	1	44	46	45
Japan-United States Friendship Commission	(**)	(**)	(**)	17	17	17
Railroad Retirement Board	11	-3	281	3,097	3,083	3,093
Other	(**)	1	(**)	6	7	7
Total public debt securities	8,878	26,920	-5,206	236,708	254,749	263,627
Total agency securities .....	.....	.....	.....	765	765	765
Total trust funds	8,878	26,920	-5,206	237,473	255,514	264,392
Off-budget Federal entities:						
Federal Financing Bank .....	.....	.....	.....	.....	.....	.....
Postal Service	147	141	413	2,277	2,272	2,418
Rural electrification and telephone revolving fund .....	.....	.....	.....	1	1	1
Total public debt securities	147	141	413	2,279	2,273	2,420
Total off-budget Federal entities	147	141	413	2,279	2,273	2,420
Grand total	7,860	26,515	-2,721	264,159	282,814	290,674

....No transactions
(**)Less than \$500,000.00
Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$25,624	\$24,792	\$27,054										\$77,470	\$71,504
Corporation income taxes	937	1,122	11,531										13,589	11,857
Social insurance taxes and contributions:														
Employment taxes and contributions	17,418	16,752	17,328										51,499	43,955
Unemployment insurance	1,323	2,346	397										4,066	3,554
Other retirement contributions	366	426	403										1,194	1,090
Excise taxes	3,264	3,151	2,907										9,322	9,419
Estate and gift taxes	582	495	469										1,546	1,426
Customs duties	1,150	989	922										3,060	2,525
Miscellaneous receipts	1,586	1,421	1,395										4,402	4,074
Total—budget receipts this year ..	52,251	51,494	62,404										166,148	.....
Total—budget receipts prior year ..	45,157	46,203	58,044										.....	149,403
Outlays														
Legislative Branch	145	116	94										355	465
The Judiciary	79	67	96										242	190
Executive Office of the President	11	9	10										30	28
Funds Appropriated to the President:														
International security assistance ..	1,498	433	733										2,664	2,042
International development assistance ..	268	315	172										755	721
Other	-94	495	57										459	-24
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,742	1,817	2,941										6,500	3,377
Other	2,860	2,358	2,117										7,334	7,811
Department of Commerce	175	162	180										516	477
Department of Defense:														
Military:														
Department of the Army	5,121	4,677	5,514										15,311	13,158
Department of the Navy	6,547	6,719	6,649										19,916	17,061
Department of the Air Force	5,938	7,501	6,481										19,921	16,449
Defense agencies	1,101	1,352	875										3,327	16,474
Total Military ²	18,707	20,249	19,519										58,474	53,142
Civil ²	1,602	1,351	687										3,640	14,961
Department of Education	1,386	1,733	1,198										4,317	4,031
Department of Energy	879	865	999										2,744	2,341
Department of Health and Human Services:														
Human Development Services	390	559	497										1,446	1,362
Health Care Financing Administration:														
Grants to States for Medicaid ..	1,929	1,769	1,653										5,351	4,755
Federal hospital ins. trust fund ..	5,044	3,634	3,872										12,550	10,759
Federal supp. med. ins. trust fund	2,085	1,637	1,639										5,362	5,184
Other	1,434	1,539	1,561										4,534	4,197
Social Security Administration:														
Assistant Payments Program	713	812	587										2,112	2,100
Federal old-age and survivors ins. trust fund	13,401	13,273	14,626										41,301	38,927
Federal disability ins. trust fund	1,526	1,539	1,611										4,676	4,480
Other	1,394	2,254	1,744										5,392	3,408
Other	-1,570	-1,671	-1,944										-5,185	-3,868

Table continued on next page.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$4,733	\$3,033	\$3,118										\$10,884	\$4,160
Department of the Interior	458	361	410										1,228	1,428
Department of Justice	152	450	232										834	714
Department of Labor:														
Unemployment trust fund	1,265	1,377	1,550										4,192	4,994
Other	14	323	470										807	832
Department of State	489	214	90										794	785
Department of Transportation:														
Highway trust fund	1,402	1,021	1,049										3,472	2,702
Other	998	1,132	917										3,047	4,197
Department of the Treasury:														
Interest on the public debt	12,507	13,507	23,373										49,387	40,039
General revenue sharing	1,145	1	1										1,146	1,146
Other	-1,819	-1,102	-2,070										-4,990	-3,471
Environmental Protection Agency	407	392	491										1,290	976
General Services Administration	-293	118	134										-41	35
National Aeronautics and Space Administration	802	629	609										2,039	1,956
Office of Personnel Management	1,964	1,720	1,980										5,664	5,662
Small Business Administration	215	-8	-37										171	261
Veterans Administration:														
Compensation and pensions	1,162	2,261	1,205										4,629	4,555
National service life	37	38	39										115	102
Government service life	3	3	4										11	12
Other	902	1,044	1,139										3,085	2,646
Independent agencies:														
Postal Service	411	-4	3										410	220
Tennessee Valley Authority	265	78	-84										259	220
Other independent agencies	1,791	821	1,873										4,485	2,901
Undistributed offsetting receipts:														
Federal employer contributions to retirement fund	-1,957	-2,121	-1,994										-6,072	-5,806
Interest credited to certain accounts	-356	-365	-11,192										-11,913	-8,688
Rents and royalties on Outer Continental Shelf lands	-1,269	-281	-375										-1,925	-717
Totals this year:														
Budget outlays	81,037	79,956	77,583										238,576	.....
Budget surplus (+) or deficit (-)	-28,787	-28,462	-15,179										-72,428	.....
Off-budget surplus (+) or deficit (-)	+768	-440	+616										944	.....
Total surplus (+) or deficit (-) ...	-28,019	-28,902	-14,563										-71,484	.....
Totals prior year:														
Budget outlays	70,226	67,794	74,705										.....	212,725
Budget surplus (+) or deficit (-) ..	-25,069	-21,592	-16,661										.....	-63,322
Off-budget surplus (+) or deficit (-)	+1,446	-678	+88										.....	+856
Total surplus (+) or deficit (-) ...	-23,623	-22,270	-16,572										.....	-62,465

¹ In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in DoD—Civil (and the income security function) while imputed accruals are included in the DoD—Military (and the national defense function) outlays and offset in undistributed offsetting receipts.

² Effective October 1, 1984 military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and functional table.

...No transactions.
 (**)¹ Less than \$500,000.00.

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

Table 8. Effects of Federal Trust Fund Transactions on Budget Results, and Securities Held as Investments, December 1984 and Other Periods (In millions)

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	\$240	-\$203	\$443	\$711	\$133	\$578	\$6,434	\$6,551	\$6,994
Black lung	44	43	1	129	129	(**)			
FDIC		-118	118		-20	20	14,195	14,097	14,216
Federal disability insurance	1,195	1,293	-98	3,494	4,179	-684	4,656	4,126	3,981
Federal employees life and health		8	-8		-274	274	6,879	7,173	7,159
Federal employees retirement	404	-4,781	5,185	1,201	-2,065	3,266	114,073	123,924	129,170
Federal hospital insurance	3,256	2,700	556	9,458	10,945	-1,488	16,982	15,281	15,843
Federal old-age insurance	12,659	12,792	-133	37,711	38,164	-453	27,224	26,362	26,321
Federal supplementary medical insurance		-808	808		-899	899	9,117	8,775	9,721
Revenue Sharing		1	-1	4,567	1,146	3,420			
Highways	1,097	542	555	3,490	2,899	590	10,840	11,566	11,906
Military advances		-88	88		121	-121			
Railroad retirement	218	169	49	836	509	327	3,097	2,923	366
Military Retirement		-1,340	1,340		-11,196	11,196		9,854	11,199
Unemployment	397	923	-526	4,066	3,125	941	12,397	13,160	12,858
Veterans life insurance		-429	429		-351	351	10,265	10,182	10,584
All other trust	34	415	-380	114	1,014	-901	1,314	1,540	4,073
Trust fund receipts and outlays on the basis of Table 5 and investments held from Table 6-D	19,544	11,119	8,426	65,775	47,558	18,217	237,473	255,514	264,392
Interfund receipts offset against trust fund outlays	15,363	15,363		33,776	33,776				
Total trust fund receipts and outlays ...	34,908	26,482	8,426	99,551	81,334	18,217			
Federal fund receipts and outlays on the basis of Table III	42,859	66,465	-23,606	104,939	195,584	-90,645			
Interfund receipts offset against Federal fund outlays	18	18		52	52				
Total Federal fund receipts and outlays .	42,877	66,483	-23,606	104,991	195,636	-90,645			
Total Interfund receipts and outlays	-15,381	-15,381		-38,395	-38,395				
Net budget receipts and outlays	62,404	77,583	-15,179	166,148	238,576	-72,428			

....No transactions.

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

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are \$4,567 million in Federal funds transferred to trust funds for general revenue sharing.

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

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, December 1984 and Other Periods (In millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$27,054	\$77,470	\$71,504
Corporation income taxes	11,531	13,589	11,857
Social insurance taxes and contributions:			
Employment taxes and contributions	17,328	51,499	43,955
Unemployment insurance	397	4,066	3,554
Other retirement contributions	403	1,194	1,090
Excise taxes	2,907	9,322	9,419
Estate and gift taxes	469	1,546	1,426
Customs	922	3,060	2,525
Miscellaneous	1,395	4,402	4,074
Total	62,404	166,148	149,403
NET OUTLAYS			
National defense ¹	20,156	60,434	54,735
International affairs	1,297	4,715	4,053
General science, space, and technology	692	2,319	2,137
Energy	278	1,167	1,129
Natural resources and environment	1,253	3,598	3,443
Agriculture	2,881	7,369	3,931
Commerce and housing credit	1,043	2,162	2,123
Transportation	2,055	6,748	7,164
Community and regional development	627	2,605	2,448
Education, training, employment and social services	2,089	7,113	6,571
Health	2,677	8,083	7,272
Social security and medicare	20,640	61,729	57,801
Income security ¹	10,704	34,459	28,521
Veterans benefits and services	2,393	7,851	7,326
Administration of justice	491	1,500	1,297
General government	569	1,249	1,057
General purpose fiscal assistance	21	1,875	2,048
Net Interest	10,085	31,596	26,192
Undistributed offsetting receipts ¹	-2,368	-7,997	-6,523
Total	77,583	238,576	212,725

¹ Effective October 1, 1984 military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and functional table.

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

Source: Financial Management Service, Department of the Treasury.

Explanatory Notes

1.0 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.

2.0 Notes on Receipts

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

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

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

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

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

3.0 Notes on Outlays

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

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

4.0 Processing

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

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

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

5.0 Other Sources of Information About Federal Government Financial Activities

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

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402
Subscription price \$125.00 per year (domestic) \$156.25 per year (foreign mailing), includes all issues of Daily Treasury Statements,
the Monthly Statement of the Public Debt of the United States and the Monthly Treasury Statements of Receipts
and Outlays of the U.S. Government. No single copies are sold

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For the Fiscal Year Through
January 31, 1985,
and Other Periods

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

Department of the Treasury
Financial Management Service

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

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 17th 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: 1. those responsible for or interested in the cash position of the Treasury; 2. those who are responsible for or interested in the Government's budget results; and 3. 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 outlay of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays

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

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandate 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 1984 and 1985, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/(Surplus)
FY 1984			
October	\$45,157	\$70,226	\$25,069
November	46,202	67,794	21,591
December	58,044	74,705	16,661
January	62,537	68,052	5,515
February	47,886	68,267	20,381
March	44,464	73,020	28,555
April	80,180	68,687	(11,493)
May	37,459	71,391	33,932
June	69,282	71,283	2,000
July	52,017	68,432	16,416
August	55,209	88,707	33,498
September	68,019	51,234	(16,785)
Total	666,457	841,800	175,342
FY 1985			
October	52,251	81,037	28,787
November	51,494	79,956	28,462
December	62,404	77,583	15,179
January	70,454	76,838	6,384
Year-to-date	236,601	315,414	78,812

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

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

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1985 ¹	Actual Previous Fiscal Year to Date (1984)	Budget Estimates Next Fiscal Year (1986) ¹
Total budget and off-budget results					
Budget receipts	\$70,454	\$236,601	\$736,859	\$211,941	\$793,729
Budget outlays	76,838	315,414	946,626	280,778	972,224
Budget surplus (+) or deficit (-)	-6,384	-78,812	-209,767	-68,837	-178,495
Off-budget surplus (+) or deficit (-)	-1,629	-685	-12,459	+610	-1,501
Total surplus (+) or deficit (-)	-8,013	-79,498	-222,226	-68,227	-179,996
Means of financing:					
Borrowing from the public	12,675	76,837	210,492	59,864	181,277
By Reduction of cash and monetary assets, increase (-)	-7,969	3,885	10,426	3,583	.....
Other means	3,307	-1,224	1,308	4,780	-1,281
Total budget and off-budget financing	8,013	79,498	222,226	68,227	179,996

¹Based on the FY 1986 Budget released by the Office of Management and Budget on February 4, 1985.

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1984 and 1985

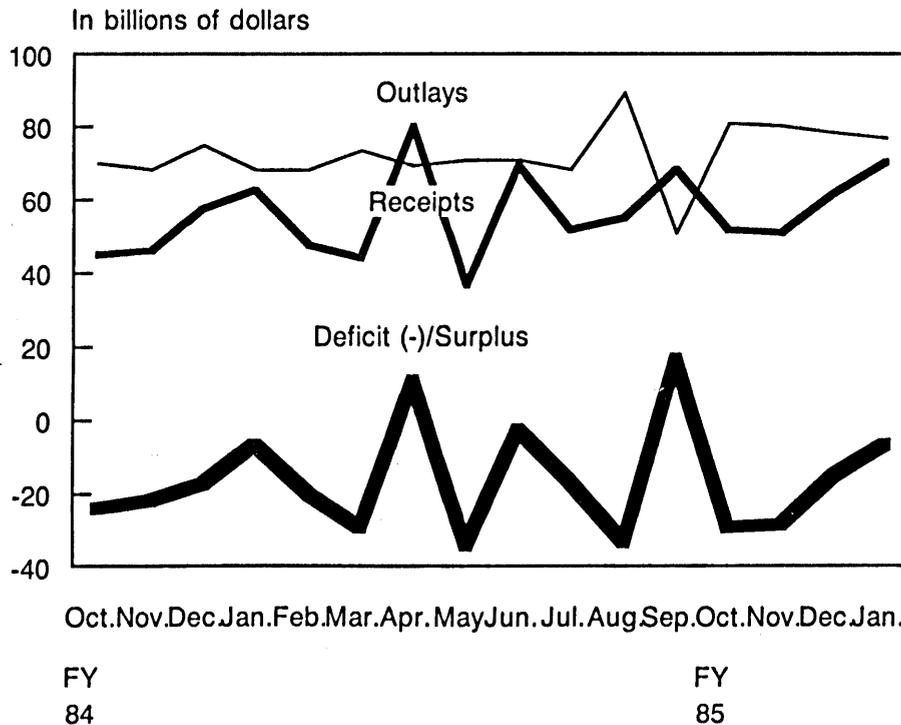


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1984 and 1985

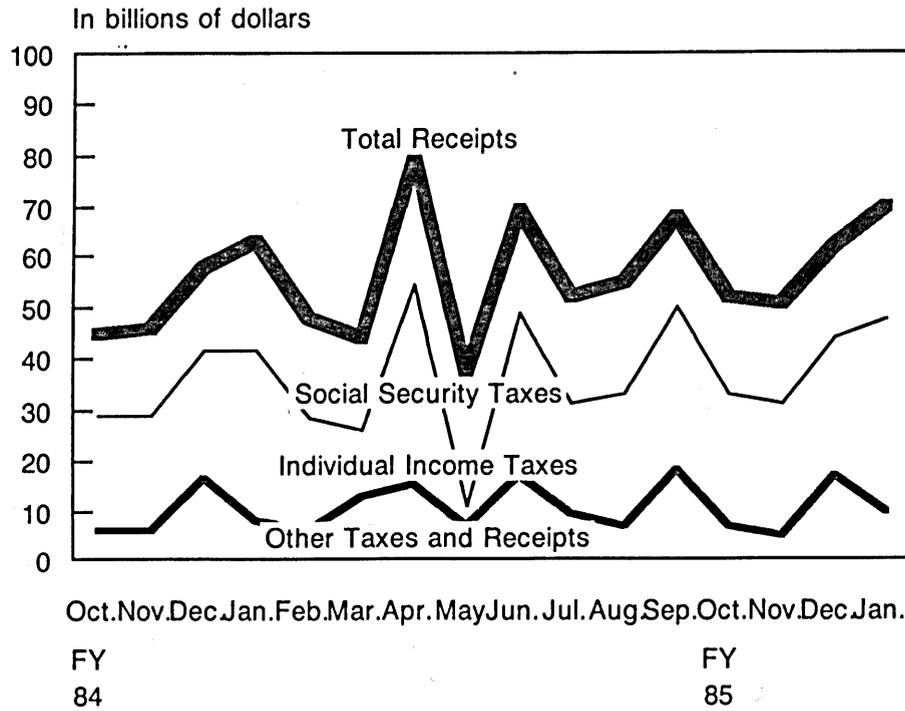


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1984 and 1985

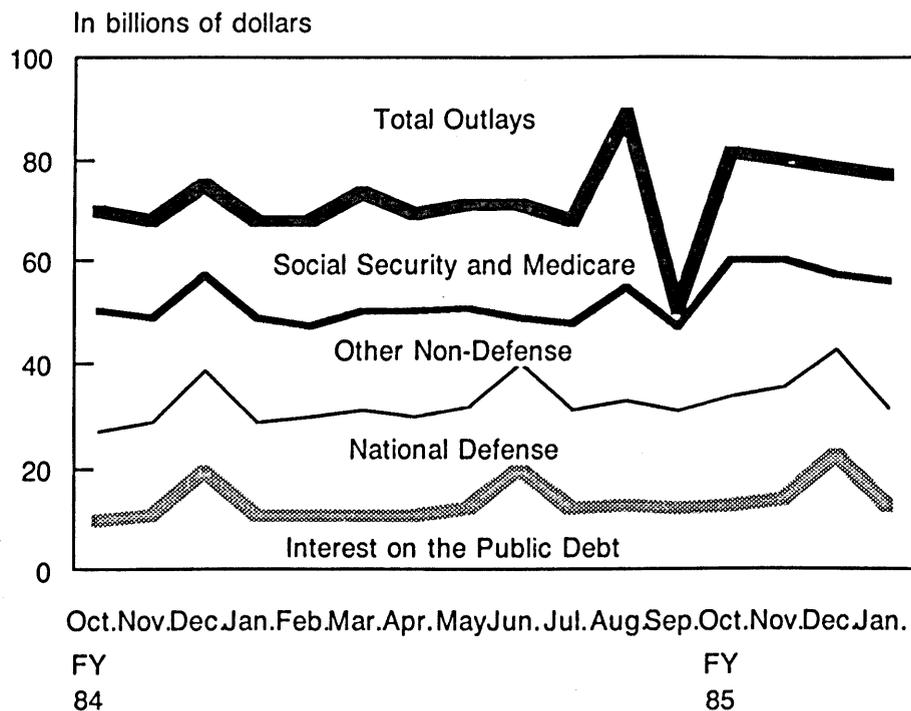


Table 3. Summary of Receipts and Outlays of the U.S. Government, January 1985 and Other Periods (In millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$37,852	\$115,322	\$105,385	\$329,677
Corporation income taxes	2,779	16,368	13,476	66,403
Social insurance taxes and contributions:				
Employment taxes and contributions	21,661	73,160	63,879	238,058
Unemployment insurance	1,328	5,394	4,666	25,586
Other retirement contributions	406	1,600	1,514	4,723
Excise taxes	3,267	12,589	12,567	36,995
Estate and gift taxes	605	2,151	1,914	5,603
Customs duties	1,085	4,146	3,301	11,809
Miscellaneous receipts	1,471	5,873	5,239	18,004
Total	70,454	236,601	211,941	736,859
Budget Outlays				
Legislative Branch	173	528	561	1,781
The Judiciary	66	307	274	1,024
Executive Office of the President	11	41	39	117
Funds Appropriated to the President	1,269	5,147	3,214	11,076
Department of Agriculture ²	5,634	19,469	15,454	45,050
Department of Commerce	199	716	611	2,113
Department of Defense—Military	18,912	77,388	70,884	246,300
Department of Defense—Civil	1,680	5,319	6,571	18,978
Department of Education	1,560	5,877	5,525	17,391
Department of Energy ²	766	3,510	3,027	9,327
Department of Health and Human Services	25,748	103,286	95,115	318,493
Department of Housing and Urban Development	2,524	13,408	5,833	28,922
Department of the Interior	476	1,705	1,847	5,009
Department of Justice	381	1,215	991	3,855
Department of Labor	2,423	7,422	8,241	23,465
Department of State	232	1,026	968	2,703
Department of Transportation	1,964	8,484	8,797	26,232
Department of the Treasury:				
General revenue sharing	1,136	2,283	2,177	4,610
Interest on the public debt	12,513	61,900	50,756	180,300
Other ²	-1,708	-6,698	-5,738	-18,634
Environmental Protection Agency	254	1,544	1,321	4,418
General Services Administration ³	-288	-329	-292	466
National Aeronautics and Space Administration	548	2,587	2,370	7,317
Office of Personnel Management	2,038	7,703	7,504	23,612
Small Business Administration	-54	116	161	726
Veterans Administration	925	8,763	8,515	26,811
Other independent agencies ²	15	5,169	3,931	11,883
Allowances, undistributed				1,131
Undistributed offsetting receipts:				
Other interest				
Federal employer contributions to retirement funds	-2,300	-8,372	-7,695	-26,994
Interest on certain government accounts	-47	-11,960	-8,761	-25,554
Rents and royalties on the Outer Continental Shelf lands	-213	-2,138	-1,420	-5,302
Total	76,838	315,414	280,778	946,626
Budget surplus (+) or deficit (-)	-6,384	-78,812	-68,837	-209,767
Off-budget surplus (+) or deficit (-)	-1,629	-685	+610	-12,459
Total surplus (+) or deficit (-)	-8,013	-79,498	-68,227	-222,226

¹Based on the FY 1986 Budget released by OMB on February 4, 1985. The 1986 Budget includes a proposal to abolish the off-budget status of off-budget entities and to include these entities in the on-budget totals. While the budget included the off-budget data on-budget (under proposed legislation), the *Monthly Treasury Statement* is continuing to show them off-budget in conformity with current law. This presentation will be retained until enactment of the legislation repealing the off-budget status of these entities. The estimates for 1985 and 1986 in this document have been adjusted from the published budget totals to show the currently off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

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

³Includes National Archives and Records Administration which is scheduled to become an independent agency on April 1, 1985.

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, January 1985 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	\$24,778			\$100,051			\$89,822		
Presidential Election Campaign Fund	(**)			1			1		
Other	12,642			17,143			17,710		
Total—Individual income taxes	37,420	1—\$433	\$37,852	117,194	\$1,872	\$115,322	107,533	\$2,147	\$105,385
Corporation income taxes									
	4,373	1,594	2,779	21,919	5,551	16,368	19,193	5,717	13,476
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	13,157		13,157	45,305		45,305	39,006		39,006
Self-Employment Contributions Act taxes	448		448	555		555	441		441
Deposits by States	1,404		1,404	6,158		6,158	5,561		5,561
Taxes on benefits	820		820	1,523		1,523	702		702
Total—FOASI trust fund	15,830		15,830	53,541		53,541	45,710		45,710
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,266		1,266	4,346		4,346	4,773		4,773
Self-Employment Contributions Act taxes	43		43	61		61	59		59
Deposits by States	136		136	485		485	465		465
Taxes on benefits	57		57	104		104	47		47
Total—FDI trust fund	1,502		1,502	4,997		4,997	5,344		5,344
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,478		3,478	11,984		11,984	10,730		10,730
Self-Employment Contributions Act taxes	111		111	131		131	81		81
Deposits by States	363		363	1,295		1,295	1,060		1,060
Total—FHI trust fund	3,952		3,952	13,410		13,410	11,871		11,871
Railroad retirement accounts:									
Railroad Retirement Act taxes	308	1	308	1,084	9	1,075	870	(**)	870
Taxes on railroad retirement benefits	69		69	137		137	84		84
Total—Employment taxes and contributions	21,662	1	21,661	73,169	9	73,160	63,879	(**)	63,879
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	664		664	3,783		3,783	3,286		3,286
Federal Unemployment Tax Act taxes	666	3	663	1,562	13	1,549	1,351	12	1,339
Railroad Unemployment Ins. Act contributions	1		1	62		62	42		42
Total—Unemployment trust fund	1,331	3	1,328	5,407	13	5,394	4,678	12	4,666
Federal employees retirement contributions:									
Civil service retirement and disability fund	393		393	1,557		1,557	1,472		1,472
Foreign service retirement and disability fund	5		5	14		14	12		12
Other	(**)		(**)	1		1	1		1
Total—Federal employees retirement contributions	399		399	1,571		1,571	1,485		1,485
Other retirement contributions:									
Civil service retirement and disability fund	7		7	28		28	29		29
Total—Other retirement contributions	406		406	1,600		1,600	1,514		1,514
Total—Social Insurance taxes and contributions	23,398	4	23,394	80,175	22	80,153	70,071	12	70,059
Excise taxes:									
Miscellaneous excise taxes ²	1,952	38	1,914	7,080	174	6,907	8,090	198	7,893
Airport and airway trust fund	241		241	954	2	951	798	(**)	798
Highway trust fund	1,082		1,082	4,476	-96	4,572	3,677	-39	3,716
Black lung disability trust fund	30		30	159		159	160		160
Total—Excise taxes	3,305	38	3,267	12,669	80	12,589	12,726	159	12,567
Estate and gift taxes	624	20	605	2,204	53	2,151	1,984	71	1,914
Customs duties	1,111	26	1,085	4,259	114	4,146	3,434	133	3,301
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,393		1,393	5,489		5,489	4,888		4,888
All other	78	(**)	78	-6,236	-6,620	384	360	9	351
Total—Miscellaneous receipts	1,472	(**)	1,471	-747	-6,620	5,873	5,248	9	5,239
Total—Budget receipts	71,703	1,249	70,454	237,674	1,073	236,601	220,189	8,248	211,941

¹Includes an adjustment to prior reporting.

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

.... No transactions.

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

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	\$22	(**)	\$21	\$85	\$2	\$83	\$81	\$2	\$79
House of Representatives	39	\$1	38	153	2	151	145	3	143
Joint Items	17		17	35		35	43		43
Congressional Budget Office	3		3	5		5	5		5
Architect of the Capitol	9		9	39		39	29		29
Library of Congress	44	(**)	44	80	(**)	79	121		121
Government Printing Office:									
Revolving fund (net)	10		10	10		10	20		20
General fund appropriations	6		6	28		28	34		34
General Accounting Office	15		15	85		85	80		80
United States Tax Court	2		2	7		7	5		5
Other Legislative Branch agencies	3		3	6		6	5		5
Proprietary receipts from the public		-4	4		-1	1		2	-2
Intrabudgetary transactions	(**)		(**)	-1		-1			
Total—Legislative Branch	170	-3	173	532	3	528	567	6	561
The Judiciary:									
Supreme Court of the United States	1		1	5		5	5		5
Courts of appeals, district courts, and other judicial services	60		60	285		285	255		255
Other	4	(**)	4	17	(**)	17	14	(**)	14
Total—The Judiciary	66	(**)	66	307	(**)	307	274	(**)	274
Executive Office of the President:									
Compensation of the President and the White House Office	2		2	9		9	9		9
Office of Management and Budget	4	(**)	4	16	-1	17	13	(**)	14
Other	4	(**)	4	15	(**)	15	17		17
Total—Executive Office of the President	11	(**)	11	40	-1	41	39	(**)	39
Funds Appropriated to the President:									
Appalachian Regional Development programs	14		14	74		74	72		72
Disaster relief	9		9	70		70	70		70
International security assistance:									
Guarantee reserve fund	54	6	48	201	58	143	129	33	96
Foreign military sales credit	487		487	821		821	330		330
Economic support fund	96		96	2,254		2,254	1,650		1,650
Military assistance	2		2	85		85	194		194
Peacekeeping operations	6		6	15		15	14		14
Other	4		4	11		11	9		9
Proprietary receipts from the public		3	-3		25	-25		60	-60
Total—International security assistance	649	9	640	3,387	83	3,304	2,326	93	2,233
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	213		213	446		446	252		252
Inter-American Development Bank	32		32	132		132	95		95
Other	14		14	81		81	55		55
International organizations and programs	5		5	67		67	62		62
Total—Multilateral assistance	264		264	727		727	464		464
Agency for International Development:									
Functional development assistance program	181		181	433		433	397		397
Operating expenses, Agency for International Development	34		34	122		122	112		112
Payment to Foreign Service retirement and disability fund				41		41			
Other	17	4	13	119	13	106	99	13	86
Proprietary receipts from the public		80	-80		266	-266		210	-210
Total—Agency for International Development	232	84	148	714	279	435	608	223	386
Peace Corps	11		11	41	(**)	41	39		39
Overseas Private Investment Corporation	5	11	-6	-15	23	-38	-36	25	-61
Inter-American Foundation	3	(**)	3	9	3	6	8	1	7
Other	1		1	4		4	4		4
Total—International development assistance	516	95	421	1,481	305	1,175	1,087	249	838

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	\$55		\$55	\$268		\$268	\$193		\$193
Military sales programs:									
Foreign military sales trust fund	862		862	3,293		3,293	3,674		3,674
Other	10	\$21	-11	34	\$42	-8	47	\$33	14
Proprietary receipts from the public		719	-719		3,030	-3,030		3,881	-3,881
Other				(**)		(**)	(**)		(**)
Total—Funds Appropriated to the President	2,114	844	1,269	8,607	3,460	5,147	7,469	4,255	3,214
Department of Agriculture:									
Departmental administration	1		1	18		18	1		1
Agricultural Research Service	50		50	163		163	147		147
Cooperative State Research Service	21		21	82		82	68		68
Extension Service	32		32	110		110	104		104
Statistical Reporting Service	6		6	18		18	17		17
Economic Research Service	4		4	14		14	10		10
Foreign Agricultural Service	9		9	28		28	21		21
Foreign Assistance Programs	-1		-1	146		146	138		138
Agricultural Stabilization and Conservation Service	51		51	89		89	35		35
Federal Crop Insurance Corporation	109	19	89	299	109	190	328	57	272
Commodity Credit Corporation:									
Price support and related programs	3,810	394	3,415	11,750	1,983	9,768	7,352	2,449	4,903
Intragovernmental funds									
National Wool Act program	(**)		(**)	1		1	2		2
Total—Commodity Credit Corporation	3,810	394	3,416	11,751	1,983	9,768	7,354	2,449	4,905
Rural Electrification Administration	3	(**)	3	12	1	12	11	(**)	11
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund								(*)	(**)
Rural housing insurance fund	1,087	836	251	3,309	2,796	513	2,943	977	1,966
Agricultural credit insurance fund	361	691	-330	2,014	1,864	150	2,006	1,900	106
Rural development insurance fund	176	155	21	1,585	1,022	565	1,393	966	427
Rural water and waste disposal grants	10		10	55		55	52		52
Salaries and expenses	39		39	118		118	92		92
Other	2		2	10		10	13		13
Total—Farmers Home Administration	1,675	1,682	-7	7,090	5,681	1,409	6,499	3,844	2,655
Soil Conservation Service:									
Conservation operations	39		39	129		129	112		112
Watershed and flood prevention operations	20		20	87		87	72		72
Other	7		7	26		26	25		25
Animal and Plant Health Inspection Service	30		30	94		94	108		108
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	40		40	262		262	206		206
Other	17	3	14	74	11	63	49	11	54
Food Safety and Inspection Service	38		38	121		121	103		103
Food and Nutrition Service:									
Food stamp program	986		986	3,913		3,913	3,865		3,865
Nutrition assistance for Puerto Rico	69		69	270		270	269		269
Child nutrition programs	393		393	1,336		1,336	1,275		1,275
Special supplemental food programs (WIC)	145		145	515		515	458		458
Other	30		30	89		89	90		90
Total—Food and Nutrition Service	1,623		1,623	6,124		6,124	5,957		5,957
Forest Service:									
Forest research	11		11	39		39	33		33
National Forests system	101		101	390		390	341		341
Construction	23		23	107		107	125		125
Forest Service permanent appropriations	3		3	240		240	148		148
Cooperative work	7		7	39		39	33		33
Other	10		10	45		45	55		55
Total—Forest Service	155		155	859		859	736		736
Other	4		4	35		35	26	(**)	26
Proprietary receipts from the public		9	-9		376	-376		309	-309
Intrabudgetary transactions	(**)		(**)	(**)		(**)	-5		(**)
Total—Department of Agriculture	7,743	2,108	5,634	27,630	8,161	19,469	22,123	6,669	15,459

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	\$4		\$4	\$17		\$17	\$15		\$15
Bureau of the Census	19		19	64		64	50		50
Economic and Statistical Analysis	6		6	29		29	18		18
Economic Development Assistance	29	\$6	23	156	\$30	125	106	\$37	69
Promotion of Industry and Commerce	25		25	80		80	79		79
Science and technology:									
National Oceanic and Atmospheric Administration	98	2	96	341	5	336	312	4	308
Patent and Trademark Office	14		14	35		35	20		20
National Bureau of Standards	14		14	43		43	37		37
National Telecommunications and Information Administration	4		4	11		11	11		11
Total—Science and technology	131	2	129	430	5	425	379	4	375
Proprietary receipts from the public		6	-6		19	-19		9	-9
Intrabudgetary transactions	(**)		(**)	-7		-7	14		14
Total—Department of Commerce	213	14	199	769	54	716	662	50	611
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,262		2,262	8,382		8,382	5,733		5,733
Department of the Navy	1,784		1,784	7,165		7,165	5,024		5,024
Department of the Air Force	1,583		1,583	6,258		6,258	4,387		4,387
Imputed accruals for retirement							5,243		5,243
Total—Military personnel²	5,629		5,629	21,804		21,804	20,387		20,387
Operation and maintenance:									
Department of the Army	1,553		1,553	6,300		6,300	5,827		5,827
Department of the Navy	1,994		1,994	8,011		8,011	7,682		7,682
Department of the Air Force	1,495		1,495	6,555		6,555	6,468		6,468
Defense agencies	668		668	2,285		2,285	1,934		1,934
Total—Operation and maintenance	5,711		5,711	23,150		23,150	21,912		21,912
Procurement:									
Department of the Army	1,100		1,100	4,174		4,174	4,819		4,819
Department of the Navy	1,774		1,774	8,171		8,171	7,613		7,613
Department of the Air Force	2,258		2,258	9,057		9,057	7,408		7,408
Defense agencies	92		92	344		344	231		231
Total—Procurement	5,224		5,224	21,747		21,747	20,070		20,070
Research, development, test, and evaluation:									
Department of the Army	290		290	1,218		1,218	1,244		1,244
Department of the Navy	576		576	2,416		2,416	1,988		1,988
Department of the Air Force	645		645	3,647		3,647	3,447		3,447
Defense agencies	344		344	1,081		1,081	609		609
Total—Research, development, test, and evaluation	1,854		1,854	8,363		8,363	7,289		7,289
Military construction:									
Department of the Army	75		75	363		363	301		301
Department of the Navy	117		117	423		423	296		296
Department of the Air Force	115		115	476		476	477		477
Defense agencies	24		24	107		107	154		154
Total—Military construction	332		332	1,369		1,369	1,228		1,228
Family housing	201		201	791		791	719		719
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	1	(**)	1	1	(**)
Intragovernmental funds:									
Department of the Army	-63		-63	161		161	-226		-226
Department of the Navy	43		43	5		5	-53		-53
Department of the Air Force	-39		-39	20		20	-156		-156
Defense agencies	105		105	160		160	-91		-91
Other	19	25	-5	90	103	-13	77	93	-16
Proprietary receipts from the public		129	-129		357	-357		286	-286
Intrabudgetary transactions	51		51	188		188	108		108
Total—Department of Defense—Military	19,066	154	18,912	77,849	461	77,388	71,263	380	70,884

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$11		\$11	\$42		\$42	\$43		\$43
Construction, general	84		84	369		369	398		398
Operation and maintenance, general	100		100	415		415	406		406
Flood control	41		41	160		160	185		185
Other	20		20	119		119	87		87
Proprietary receipts from the public		\$4	-4		\$27	-27		19	-19
Total—Corps of Engineers	256	4	253	1,105	27	1,078	1,120	19	1,101
Military retirement fund:									
Payments to military retirement fund				9,500		9,500			
Military retirement fund ²	1,424		1,424	4,230		4,230	5,459		15,459
Intrabudgetary transactions				-9,500		-9,500			
Other	3	(**)	3	14	(**)	13	13	(**)	13
Proprietary receipts from the public		(**)	(**)		2	-2		2	-2
Total—Department of Defense—Civil	1,684	4	1,680	5,349	30	5,319	6,592	21	6,571
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	355		355	1,424		1,424	603		603
Impact aid	-12		-12	305		305	263		263
Special programs and populations	58		58	516		516	212		212
Indian education	10		10	32		32	23		23
Total—Office of Elementary and Secondary Education	411		411	2,277		2,277	1,102		1,102
Office of Bilingual Education and Minority Languages Affairs									
Affairs	29		29	67		67	43		43
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	124		124	350		350	389		389
Rehabilitation services and handicapped research	139		139	280		280	292		292
Office of Vocational and Adult Education									
Office of Postsecondary Education:	82		82	181		181	307		307
College housing loans	2	7	-5	19	161	-141	54	85	-31
Student financial assistance	463		463	1,384		1,384	2,079		2,079
Guaranteed student loans	205		205	1,107		1,107	952		952
Higher education	45		45	176		176	151		151
Higher education facilities loan and insurance	13		13	-14		-14	-14		-14
Total—Office of Postsecondary Education	728	7	721	2,673	161	2,512	3,222	85	3,137
Office of Educational Research and Improvement									
Special institutions	13		13	34		34	125		125
Departmental management	29		29	112		112	58		58
Proprietary receipts from the public	27		27	93		93	87		87
		15	-15		31	-31		15	-15
Total—Department of Education	1,582	22	1,560	6,069	192	5,877	5,625	100	5,525
Department of Energy:									
Atomic energy defense activities									
Energy programs:	497		497	2,317		2,317	1,882		1,882
General science and research activities	56		56	217		217	192		192
Energy supply, R and D activities	177		177	760		760	915		915
Uranium supply and enrichment activities	132		132	539		539	553		553
Fossil energy research and development	31		31	106		106	81		81
Naval petroleum and oil shale reserves	13		13	48		48	46		46
Energy conservation	39		39	148		148	171		171
Strategic petroleum reserve	25		25	73		73	64		64
Nuclear waste disposal fund	24		24	92		92	72		72
Other	25		25	97		97	91		91
Total—Energy programs	522		522	2,080		2,080	2,185		2,185
Power Marketing Administration	98	120	-22	442	499	-57	523	439	81
Departmental administration	41		41	120		120	102		102
Proprietary receipts from the public		271	-271		951	-951		1,225	-1,225
Total—Department of Energy	1,158	392	766	4,960	1,450	3,510	4,692	1,665	3,027

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$40	(**)	\$40	\$144	\$1	\$144	\$129	\$1	\$128
Health Resources and Services Administration:									
Public enterprise funds	6		6	4		4	11	1	10
Health resources and services	117		117	479		479	400		400
Indian health and facilities	76		76	339		339	268		268
Other	(**)		(**)	(**)		(**)	-2		-2
Centers for Disease Control	43		43	119		119	114		114
National Institutes of Health:									
Cancer research	113		113	395		395	336		336
Heart, lung, and blood research	72		72	252		252	213		213
Arthritis, diabetes, and digestive and kidney diseases	50		50	175		175	140		140
Neurological and communicative disorders and stroke	34		34	119		119	102		102
Allergy and infectious diseases	34		34	118		118	96		96
General medical sciences	37		37	141		141	124		124
Child health and human development	32		32	105		105	96		96
Other research institutes	62		62	203		203	165		165
Research resources	22		22	88		88	69		69
Other	-25		³ -25	-19		-19	20		20
Total—National Institutes of Health	430		430	1,577		1,577	1,360		1,360
Alcohol, Drug Abuse, and Mental Health Administration	85		85	335		335	318		318
Office of Assistant Secretary for Health	27		27	73		73	54		54
Total—Public Health Service	825	(**)	825	3,072	1	3,071	2,652	2	2,650
Health Care Financing Administration:									
Intragovernmental funds									
Grants to States for Medicaid	1,869		1,869	7,220		7,220	6,426		6,426
Payments to health care trust funds	1,552		1,552	6,032		6,032	5,638		5,638
Program management	-48		-48	6		6	55		55
Federal hospital insurance trust fund:									
Benefit payments	3,940		3,940	16,313		16,313	13,939		13,939
Administrative expenses and construction	85		85	249		249	190		190
Interest on normalized tax transfers				13		13			
Total—FHI trust fund	4,025		4,025	16,576		16,576	14,129		14,129
Federal supplementary medical ins. trust fund:									
Benefit payments	1,785		1,785	6,902		6,902	6,510		6,510
Administrative expenses and construction	107		107	352		352	353		353
Total—FSMI trust fund	1,892		1,892	7,254		7,254	6,863		6,863
Total—Health Care Financing Administration	9,290		9,290	37,087		37,087	33,110		33,110
Social Security Administration:									
Payments to social security trust funds									
Special benefits for disabled coal miners	85		85	345		345	350		350
Supplemental security income program	87		87	3,149		3,149	2,300		2,300
Assistance payments program	840		840	2,952		2,952	2,805		2,805
Child support enforcement	49		49	197		197	187		187
Low income home energy assistance	482		482	1,048		1,048	933		933
Refugee and entrant assistance	46		46	203		203	205		205
Payments to States from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	13,746		13,746	53,870		53,870	51,090		51,090
Administrative expenses and construction	138		138	534		534	574		574
Payment to railroad retirement account									
Vocational rehabilitation services									631
Interest expense on interfund borrowings	161		161	632		632	631		631
Interest on normalized tax transfers				311		311			
Total—FOASI trust fund	14,045		14,045	55,346		55,346	52,295		52,295

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,548		\$1,548	\$6,042		\$6,042	\$5,861		\$5,861
Administrative expenses and construction	54		54	206		206	173		173
Payment to railroad retirement account									
Vocational rehabilitation services									
Interest on normalized tax transfers				30		30			
Total—FDI trust fund	1,602		1,602	6,278		6,278	6,034		6,034
Total—Social Security Administration	17,478		17,478	70,958		70,958	65,505		65,505
Human Development Services:									
Human services block grants	317		317	942		942	900		900
Human development services	149		149	641		641	644		644
Family social services	53		53	239		239	224		224
Work incentives	25		25	64		64	72		72
Community services	33		33	137		137	104		104
Other	(**)	\$1	-1	1	\$1	(**)	-2	(**)	-2
Total—Human Development Services	578	1	577	2,024	1	2,023	1,943	(**)	1,942
Departmental management	11		11	66		66	86		86
Proprietary receipts from the public		480	-480		1,817	-1,817		1,512	-1,512
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund									
Federal supplementary medical insurance trust fund ..	-1,525		-1,525	-5,953		-5,953	-5,638		-5,638
Payments for tax and other credits ⁴ :									
Federal old-age and survivors insurance trust fund ...	-219		-219	-1,323		-1,323	-374		-374
Federal disability insurance trust fund	-21		-21	-116		-116	-24		-24
Federal hospital insurance trust fund	-27		-27	-79		-79			-631
Other	-161		-161	-632		-632	-631		
Total—Department of Health and Human Services	26,229	481	25,748	105,105	1,819	103,286	96,629	1,514	95,115
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	240	314	-74	934	1,192	-258	899	943	
Housing for the elderly or handicapped fund	41	33	8	390	139	251	416	112	
Other	6	5	1	18	18	(**)	14	14	
Rent supplement payments	549		549	1,676		1,676	108		
Homeownership assistance	(**)		(**)	18		18	98		
Rental housing assistance	-7		3-7	37		37	242		
Low-rent public housing	36		36	411		411	649		
College housing grants	1		1	3		3	8		
Lower income housing assistance	353		353	1,377		1,377	1,907		1,907
Other	-2		-2	6		6	8		
Total—Housing Programs	1,217	352	865	4,870	1,349	3,522	4,350	1,070	3,280
Public and Indian Housing:									
Low-rent housing—loans and other expenses	1,321	38	1,283	8,183	144	8,039	478	273	
Payments for operation of low-income housing projects ..	134		134	424		424	386		
Total—Public and Indian Housing	1,455	38	1,417	8,608	144	8,464	864	273	
Government National Mortgage Association:									
Special assistance functions fund	3		3				1,204	772	
Emergency mortgage purchase assistance							164	20	
Management and liquidating functions fund	49	176	-127	264	438	-174	26	84	
Guarantees of mortgage-backed securities	1	21	-20	9	87	-78	6	65	
Participation sales fund	-12		-12	-54		-54	-34		
Total—Government National Mortgage Association	42	197	-155	219	525	-306	1,367	941	
Community Planning and Development:									
Public enterprise fund	8	12	-5	48	52	-4	32	53	
Community development grants	310		310	1,449		1,449	1,316		
Urban development action grants	36		36	146		146	139		
Other	(**)		(**)	5		5	6		
Total—Community Planning and Development	354	12	342	1,648	52	1,596	1,494	53	1,494
Management and administration	51		51	113		113	88		
Other	4	-1	5	16	-2	18	12	5	
Total—Department of Housing and Urban Development	3,123	599	2,524	15,475	2,067	13,408	8,174	2,341	5,441

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$45		\$45	\$148		\$148	\$122		\$122
Payments in lieu of taxes	(**)		(**)	1		1	(**)		(**)
Payments to States and counties for general purpose fiscal assistance				77		77	52		52
Other	8		8	41		41	24		24
Minerals Management Service	59		59	240		240	402		402
Office of Surface Mining Reclamation and Enforcement	23		23	92		92	67		67
Total—Land and minerals management	135		135	598		598	668		668
Water and science:									
Bureau of Reclamation:									
Construction program	59	\$3	56	233	\$27	206	250	\$29	221
Operation and maintenance	12		12	49		49	42		42
Other	9		9	41		41	35		35
Geological Survey	59		59	152		152	159		159
Bureau of Mines	19	1	18	59	7	53	62	6	56
Total—Water and science	158	4	154	535	34	501	549	35	514
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	74		74	187		187	173		173
	102		102	376		376	335		335
Total—Fish and wildlife and parks	176		176	564		564	508		508
Bureau of Indian Affairs:									
Operation of Indian programs	96		96	359		359	330		330
Construction	9		9	52		52	57		57
Indian tribal funds	22		22	131		131	175		175
Other	10	1	9	24	4	20	23	5	19
Total—Bureau of Indian Affairs	137	1	135	565	4	561	585	5	581
Territorial and International Affairs	23		23	66		66	62		62
Departmental offices	12		12	29		29	49		49
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska									
Other		2	-2		1	-1		-2	2
		157	-157		611	-611	(**)	514	-514
Intrabudgetary transactions									
				-3		-3	-22		-22
Total—Department of the Interior	641	165	476	2,354	649	1,705	2,399	552	1,847
Department of Justice:									
General administration	17		17	32		32	16		16
United States Parole Commission	1		1	3		3	2		2
Legal activities	81		81	270		270	193		192
Interagency law enforcement	18		18	49		49	23		23
Federal Bureau of Investigation	120		120	352		352	304		304
Drug Enforcement Administration	28		28	109		109	88		88
Immigration and Naturalization Service	58		58	180		180	151		151
Federal Prison System	62	2	60	198	8	190	162	7	155
Office of Justice Assistance	12		12	45		45	40		40
Other	13		-13	-1	13	-14		-18	18
Total—Department of Justice	396	15	381	1,236	21	1,215	980	-11	991
Department of Labor:									
Employment and Training Administration:									
Program administration	4		4	20		20	26		26
Training and employment services	212		212	884		884	802		802
Community service employment for older Americans	26		26	105		105	103		103
Federal unemployment benefits and allowances	3		3	1		1	30		30
State unemployment insurance and employment service operation	-19		-19	40		40	59		59
Advances to the unemployment trust fund and other funds	189		189	668		668	2,080		2,080
Other	(**)		(**)	-1		-1	-2		-2

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,719		\$1,719	\$5,292		\$5,292	\$6,202		\$6,202
State administrative expenses	216		216	762		762	711		711
Federal administrative expenses	23		23	40		40	28		28
Interest on refunds of taxes	(**)		(**)	1		1	1		1
Repayment of advances from the general fund	340		340	340		340			
Interest on advances to the Employment Security Administration account									
Railroad-unemployment insurance:									
Railroad unemployment benefits			24	66		66	100		100
Administrative expenses	(**)		(**)	8		8	5		5
Payment of interest on advances from railroad retirement account				5		5			
Total—Unemployment trust fund	2,322		2,322	6,514		6,514	7,047		7,047
Total—Employment and Training Administration	2,738		2,738	8,230		8,230	10,146		10,146
Labor-Management Services Administration	4		4	17		17	20		20
Pension Benefit Guaranty Corporation	15	\$17	-2	57	\$53	4	48	\$38	10
Employment Standards Administration:									
Salaries and expenses	16		16	55		55	56		56
Special benefits	76		76	-278		-278	-202		-202
Black lung disability trust fund	50		50	203		203	206		206
Special workers' compensation expenses	4		4	20		20	15		15
Occupational Safety and Health Administration	18		18	65		65	63		63
Mine Safety and Health Administration	18		18	53		53	49		49
Bureau of Labor Statistics	8		8	39		39	30		30
Departmental management	25		25	80		80	29		29
Proprietary receipts from the public		1	-1		2	-2		17	-17
Intrabudgetary transactions	-529		-529	-1,066		-1,066	-2,162		-2,162
Total—Department of Labor	2,441	18	2,423	7,476	54	7,422	8,296	55	8,241
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	148		148	381		381	282		282
Acquisition, operation, and maintenance of buildings abroad	15		15	51		51	45		45
Payment to Foreign Service retirement and disability fund				107		107	104		104
Foreign Service retirement and disability fund	19		19	56		56	68		68
Other	2		2	8		8	3		3
Total—Administration of Foreign Affairs	183		183	602		602	501		501
International Organizations and Conferences	14		14	407		407	438		438
International Commissions	4		4	11		11	11		11
Migration and Refugee Assistance	22		22	120		120	92		92
International Narcotics Control	5		5	19		19	10		10
Other	7		7	15		15	2		2
Proprietary receipts from the public		3	-3		(**)	(**)		-18	-18
Intrabudgetary transactions	(**)		(**)	-148		-148	-105		-105
Total—Department of State	234	3	232	1,026	(**)	1,026	949	-18	967
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	790		790	4,254		4,254	3,341		3,341
Other	5		5	12		12	5		5
Other programs	22		22	130		130	128		128
Total—Federal Highway Administration	816		816	4,397		4,397	3,473		3,473
National Highway Traffic Safety Administration:									
Operations and research	9		9	26		26	24		24
Trust fund share of highway safety programs	8		8	25		25	36		36
Other	(**)		(**)	(**)		(**)	2		2

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	\$3		\$3	\$26	\$20	\$6	\$36	\$26	\$9
Northeast corridor improvement program	16		16	58		58	74		74
Grants to National Railroad Passenger Corporation	180		180	383		383	1,504		1,504
Other	10		10	40		40	87		87
Total—Federal Railroad Administration	209		209	508	20	487	1,701	26	1,675
Urban Mass Transportation Administration:									
Formula grants	60		60	358		358	450		450
Discretionary grants	32		32	95		95	98		98
Other	148		148	567		567	678		678
Federal Aviation Administration:									
Operations	109		109	677		677	690		690
Other	11		11	38	(**)	38	36	(**)	36
Airport and airway trust fund:									
Grants-in-aid for airports	56		56	294		294	270	(**)	270
Facilities and equipment	33		33	124		124	87		87
Research, engineering and development	22		22	73		73	35		35
Operations	171		171	276		276	252		252
Total—Airport and airway trust fund	282		282	767		767	644		644
Total—Federal Aviation Administration	402		402	1,483	(**)	1,483	1,370	(**)	1,370
Coast Guard:									
Operating expenses	151		151	585		585	535		535
Acquisition, construction, and improvements	41		41	170		170	138		138
Retired pay	25		25	84		84	104		104
Other	10	(**)	10	45	1	43	45	2	43
Total—Coast Guard	227	(**)	226	884	1	883	821	2	819
Maritime Administration:									
Public enterprise funds	18	\$28	-10	33	57	-24	93	42	51
Ship construction				1		1	10		10
Operating-differential subsidies	34		34	124		124	109		109
Other	12		12	38		38	25		25
Other	24	1	23	42	5	37	9	5	4
Proprietary receipts from the public		4	-4		11	-11		25	-25
Intrabudgetary transactions	(**)		(**)	-3		-3	-1		-1
Total—Department of Transportation	1,997	33	1,964	8,579	95	8,484	8,897	100	8,797
Department of the Treasury:									
Office of the Secretary	-43		-43	-128		-128	102		102
Office of Revenue Sharing:									
Salaries and expenses	1		1	1		3	2		2
General revenue sharing	1,136		1,136	2,283		2,283	2,177		2,177
Federal Law Enforcement Training Center	1		1	5		5	6		6
Financial Management Service:									
Salaries and expenses	17		17	80		80	82		82
Claims, judgements, and relief acts	13		13	94		94	54		54
Advances to the railroad retirement account							525		525
Payments to Synthetic Fuels Corporation	3		3	13		13	6		6
Other	(**)		(**)	3		3	4		4
Total—Financial Management Service	34		34	190		190	672		672
Bureau of Alcohol, Tobacco and Firearms	14		14	59		59	55		55
United States Customs Service	83		83	271		271	238		238
Bureau of Engraving and Printing	-1		-1	-10		-10	-5		-5
Bureau of the Mint	8		8	37		37	-54		-54
Bureau of the Public Debt	13		13	58		58	57		57

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$8		\$8	\$38		\$38	\$34		\$34
Processing tax returns	102		102	329		329	310		310
Examinations and appeals	122		122	489		489	407		407
Investigation, collection and taxpayer service	91		91	357		357	334		334
Payment where credit exceeds liability for tax	4		4	13		13	11		11
Refunding internal revenue collections, interest	64		64	423		423	479		479
Internal revenue collections for Puerto Rico	23		23	122		122	121		121
Other	(**)	(**)	(**)	1	\$1	(**)	1	\$1	(**)
Total—Internal Revenue Service	413	(**)	413	1,771	1	1,770	1,696	1	1,695
United States Secret Service	25		25	103		103	78		78
Comptroller of the Currency	13	\$81	-68	58	85	-27	52	68	-16
Interest on the public debt:									
Public issues (accrual basis)	12,294		12,294	48,538		48,538	40,350		40,350
Special issues (cash basis)	219		219	13,362		13,362	10,406		10,406
Total—Interest on the public debt	12,513		12,513	61,900		61,900	50,756		50,756
Proprietary receipts from the public		312	-312		1,254	-1,254		1,180	-1,180
Receipts from off-budget Federal entities		894	-894		4,536	-4,536		4,031	-4,031
Intrabudgetary transactions		-979	-979		-3,239	-3,239		-3,355	-3,355
Total—Department of the Treasury	13,229	1,288	11,941	63,360	5,875	57,485	52,474	5,280	47,194
Environmental Protection Agency:									
Salaries and expenses	2		32	212		212	186		186
Research and development	11		11	48		48	48		48
Abatement, control, and compliance	18		318	116		116	116		116
Construction grants	197		3197	1,063		1,063	889		889
Hazardous substance response trust fund	26		26	104		104	80		80
Other	(**)	(**)	(**)	46	(**)	46	46	(**)	46
Proprietary receipts from the public		(**)	(**)		1	-1		1	-1
Intrabudgetary transactions				-44		-44	-44		-44
Total—Environmental Protection Agency	254	(**)	254	1,545	1	1,544	1,322	1	1,321
General Services Administration:									
Real property activities	-281		-281	-364		-364	-302		-302
Personal property activities	53		53	14		14	-81		-81
Office of Information Resources Management	-52		-52	-33		-33	-25		-25
Records activities	13	(**)	13	34	(**)	34	27	(**)	27
Federal property resources activities	-87		-87	-138		-138	27		27
General activities	16		16	47	(**)	47	41	(**)	41
Proprietary receipts from the public		-50	50		-111	111		-21	21
Total—General Services Administration	-339	-50	-288	-440	-111	-329	-313	-21	-292
National Aeronautics and Space Administration:									
Research and development	144		144	659		659	1,272		1,272
Space flight, control, and data communications	272		272	1,432		1,432	657		657
Construction of facilities	13		13	56		56	35		35
Research and program management	120		120	446		446	407		407
Other		(**)	(**)		5	-5		1	-1
Total—National Aeronautics and Space Administration	548	(**)	548	2,593	5	2,587	2,371	1	2,370
Office of Personnel Management:									
Salaries and expenses	28		28	62		62	69		69
Government payment for annuitants, employees health benefits	121		121	484		484	439		439
Payment to civil service retirement and disability fund	(**)		(**)	(**)		(**)	(**)		(**)
Civil service retirement and disability fund	1,914		1,914	7,470		7,470	7,181		7,181
Employees health benefits fund	546	561	-16	2,172	2,292	-120	2,118	2,083	35
Employees life insurance fund	63	77	-14	282	466	-184	256	443	-187
Retired employees health benefits fund	1	1	(**)	5	5	(**)	5	5	(**)
Other	8	(**)	8	6	2	4	-14	7	-21
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)		(**)	-2		-2	(**)		(**)
Other	-3		-3	-11		-11	-12		-12
Total—Office of Personnel Management	2,678	640	2,038	10,468	2,765	7,703	10,042	2,538	7,504

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$77	\$77	(**)	\$307	\$258	\$50	\$320	\$202	\$119
Disaster loan fund	20	101	-\$81	283	312	-28	263	313	-49
Other	3	1	2	11	5	6	13	4	9
Salaries and expenses	26		26	89		89	83		83
Other		1	-1		(**)	(**)		(**)	(**)
Total—Small Business Administration	126	180	-54	691	575	116	679	519	161
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	151	203	-52	531	468	63	489	408	81
Direct loan revolving fund	2	6	-4	10	22	-12	11	24	-13
Other	24	34	-10	127	167	-40	143	167	-24
Compensation and pensions	53		53	4,682		4,682	4,603		4,603
Readjustment benefits	38		38	430		430	553		553
Medical care	691		691	2,935		2,935	2,722		2,722
Medical and prosthetic research	15		15	91		91	57		57
General operating expenses	97		97	294		294	270		270
Construction projects	44		44	171		171	147		147
Post-Vietnam era veterans education account	8		8	62		62	54		54
Insurance funds:									
National service life	92		92	308		308	292		292
United States government life	4		4	15		15	16		16
Veterans special life	8	7	2	23	57	-34	22	53	-31
Other	11		11	46		46	26		26
Proprietary receipts from the public:									
National service life		42	-42		143	-143		150	-150
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other		14	-14		57	-57		80	-80
Intrabudgetary transactions	-7		-7	-46		-46	-7		-7
Total—Veterans Administration	1,230	306	925	9,679	915	8,763	9,398	883	8,515
Independent agencies:									
Action	12	(**)	12	40	(**)	40	41	(**)	41
Board for International Broadcasting	22		22	53		53	37		37
Civil Aeronautics Board	8		8	18		18	25		25
Consumer Product Safety Commission	4		4	13	(**)	13	11	(**)	11
Corporation for Public Broadcasting				151		151	130		130
District of Columbia:									
Federal payment	14		14	505		505	483		483
Loans and repayable advances					107	-107		31	-31
Equal Employment Opportunity Commission	21	2	19	56	(**)	56	47	-6	53
Export-Import Bank of the United States	135	413	-278	1,278	1,593	-315	1,414	1,112	302
Federal Communications Commission	12	(**)	12	33	(**)	33	29	(**)	29
Federal Deposit Insurance Corporation	201	389	-187	1,185	1,392	-207	1,016	1,333	-317
Federal Emergency Management Agency:									
Public enterprise funds	23	26	-2	109	119	-10	192	98	94
Salaries and expenses	13		13	50		50	44		44
Emergency management and planning assistance	38		38	121		121	68		68
Emergency food distribution and shelter program	35		35	70		70	56		56
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	6	7	(**)	27	27	(**)	26	25	1
Federal Savings and Loan Insurance Corp. fund	111	236	-125	1,509	505	1,004	224	664	-441
Interest adjustment payments									
Federal Trade Commission	4		4	21	(**)	21	23	(**)	23
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	19		19	44		44	26		26
Other	1	(**)	1	3	1	2	3	1	2
Interstate Commerce Commission	5	(**)	5	20	(**)	20	20	(**)	20
Legal Services Corporation	11		11	76		76	89		89
Merit Systems Protection Board	2		2	6		6	9		9
National Credit Union Administration:									
Central liquidity facility	166	170	-4	538	521	17	214	224	-10
Other	38	774	-737	60	781	-721	8	81	-73

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$17	(**)	\$17	\$55		\$55	\$46		\$46
National Endowment for the Humanities	11		11	45		45	40		40
Institute of Museum Services	4		4	10		10	7		7
National Labor Relations Board	12	(**)	12	48	(**)	48	46		46
National Science Foundation	100	(**)	100	383	(**)	381	351	(**)	352
National Transportation Safety Board	2	(**)	2	7	(**)	7	7	(**)	7
Nuclear Regulatory Commission	45	(**)	45	158	(**)	158	153		153
Panama Canal Commission	34	\$36	-2	133	\$136	-3	121	\$130	-8
Postal Service (payment to the Postal Service fund)	211	(**)	210	619	-1	620	440		440
Railroad Retirement Board:									
Federal windfall subsidy	34		34	135		135	140		140
Payment to railroad unemployment insurance trust fund									
Milwaukee railroad restructuring, administration	1		1	-1		-1	-22		-22
Railroad retirement accounts:									
Social security equivalent benefit account	291		291	1,175		1,175			
Benefits payments and claims	192		192	736		736	1,889		1,889
Advances to the railroad retirement account from the FOASI trust fund									
Advances to the railroad retirement account from the FDI trust fund	(**)		(**)	(**)		(**)	(**)		(**)
Disbursements for the payment of FOASI benefits	-1		-1	-1		-1	(**)		(**)
Disbursements for the payment of FDI benefits	(**)		(**)	(**)	(**)	(**)	(**)		(**)
Administrative expenses	4		4	15		15	14		14
Interest on refunds of taxes	(**)		(**)	5		5	(**)		(**)
Other									
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds	-17		-17	-32		-32	-525		-525
Interest transferred to federal hospital insurance trust fund									
Interest on advances to railroad unemployment insurance account				-5		-5			
Total—Railroad Retirement Board	505	(**)	504	2,025	(**)	2,024	1,495	(**)	1,495
Securities and Exchange Commission	11	(**)	11	36	(**)	36	33	(**)	33
Smithsonian Institution	23	(**)	23	76	(**)	76	63	(**)	63
Tennessee Valley Authority	447	345	103	1,964	1,602	362	1,789	1,543	246
United States Information Agency	62	(**)	62	206	(**)	206	165	-1	166
United States Railway Association	(**)		(**)	1		1	1		1
Other independent agencies	27	1	25	208	7	201	185	9	176
Total—Independent agencies	2,414	2,399	15	11,959	6,790	5,169	9,175	5,244	3,931
Undistributed offsetting receipts:									
Other interest					(**)	(**)			
Federal employer contributions to retirement and social insurance funds:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-1		-1	-1		-1
Department of Defense—Civil:									
Military retirement fund ²	-1,545		-1,545	-5,511		-5,511	-5,243		1 - 5,243
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-181		-181	-704		-704	-530		-530
Federal disability insurance trust fund	-18		-18	-68		-68	-64		-64
Federal hospital insurance trust fund	-119		-119	-446		-446	-394		-394
Department of State:									
Foreign Service retirement and disability fund	-5		-5	-14		-14	-12		-12
Office of Personnel Management:									
Civil Service retirement and disability fund	-349		-349	-1,275		-1,275	-1,132		-1,132
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-82		-82	-353		-353	-320		-320
Subtotal	-2,300		-2,300	-8,372		-8,372	-7,695		-7,695

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund				-\$1		-\$1	-\$1		-\$1
Department of Defense—Civil:									
Interest on investments	\$70		\$70	-454		-454			
Soldiers' and Airmen's Home permanent fund				-11		-11	-4		-4
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund ...	-79		-79	-1,589		-1,589	-861		-861
Federal disability insurance trust fund	-3		-3	-219		-219	-218		-218
Federal hospital insurance trust fund	-11		-11	-898		-898	-658		-658
Federal supplementary medical insurance trust fund ..	-9		-9	-510		-510	-357		-357
Department of Labor:									
Unemployment trust fund	16		16	-538		-538	-322		-322
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	-114		-114	-81		-81
Department of Transportation:									
Airport and airway trust fund	-1		-1	-354		-354	-252		-252
Highway trust fund	-4		-4	-577		-577	-464		-464
Environmental Protection Agency:									
Post-closure liability trust fund				-1		-1			
Office of Personnel Management fund:									
Civil Service retirement and disability fund	(**)		(**)	-6,180		-6,180	-5,107		-5,107
Veterans Administration:									
United States government life insurance fund	(**)		(**)	-11		-11	-12		-12
National service life insurance fund	(**)		(**)	-429		-429	-392		-392
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-22		-22	-55		-55	-10		-10
Other	-4		-4	-19		-19	-21		-21
Subtotal	-47		-47	-11,960		-11,960	-8,761		-8,761
Rents and royalties on the Outer Continental Shelf lands ..		\$213	-213		\$2,138	-2,138		\$1,420	-1,420
Total—Undistributed offsetting receipts	-2,347	213	-2,560	-20,332	2,138	-22,470	-16,456	1,420	-17,876
Total—Budget outlays	86,661	9,823	76,838	352,884	37,470	315,414	314,322	33,544	280,778
Off-budget Federal entities:									
Federal Financing Bank	3,845	3,006	840	10,575	9,984	592	7,163	7,550	-387
Petroleum acquisition and transportation, strategic petroleum reserve									
	235		235	663		663	588		588
Postal Service	2,663	2,157	507	9,631	10,214	³ -583	8,880	9,681	-801
Rural electrification and telephone revolving fund	129	113	15	422	426	-5	774	804	-30
Rural Telephone Bank	40	7	32	58	40	18	70	36	34
Synthetic Fuels Corporation fund	3	3		13	13		6	6	
U.S. Railway Association							3	17	-14
Total—Off-budget Federal entities	6,915	5,286	1,629	21,361	20,676	685	17,484	18,094	-610
Total—Outlays	93,576	15,109	78,467	374,245	58,146	316,099	331,806	51,638	280,168

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$3,559 #11,219	\$2,754 #11,024
Receipts from off-budget Federal entities	4,536	4,031
Intrabudgetary transactions	46,927	33,807
Total receipts offset against outlays	62,731	48,862

¹In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in DoD—Civil (and the income security function) while imputed accruals are included in the DoD—Military (and the national defense function) outlays and offset in undistributed offsetting receipts.
²Effective October 1, 1984 military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and functional table.
³Includes an adjustment to prior reporting.
⁴Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.
⁵The Postal Service figure represents reporting for the full calendar month of January and is partially estimated. This estimate includes \$203 million for postal money orders issued between January 19-31, which is derived from the Postal Service consolidated reporting system.
... No transactions.
(**) Less than \$500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

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

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financial authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$16,950	\$107,649	\$60,172	\$1,572,267	\$1,662,966	\$1,679,916
Federal Financing Bank .....	.....	.....	.....	(**)	(**)	(**)
Total public debt securities	16,950	107,649	60,172	1,572,267	1,662,966	1,679,916
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	-10	-32	-65	4,481	4,459	4,449
Total federal securities	16,940	107,617	60,107	1,576,748	1,667,425	1,684,364
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	4,264	30,779	243	264,159	290,674	294,939
Total borrowing from the public	12,675	76,837	59,864	1,312,589	1,376,750	1,389,426
Accrued interest payable to the public	2,826	467	2,922	27,359	25,000	27,826
Allocations of special drawing rights	-26	-118	-111	4,895	4,803	4,777
Deposit funds	118	52	388	12,292	12,226	12,344
Miscellaneous liability accounts (includes checks outstanding etc.)	-6,904	-7,693	788	10,693	9,905	3,001
Total liability accounts	8,690	69,546	63,850	1,367,828	1,428,684	1,437,374
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	33	-3,165	-9,405	8,514	5,316	5,349
Tax and loan note accounts	8,820	-760	892	21,913	12,333	21,153
Balance	8,853	-3,924	-8,513	30,426	17,649	26,502
Special drawing rights:						
Total holdings	52	138	-578	5,554	5,641	5,693
SDR certificates issued to Federal Reserve Banks .....	.....	.....	.....	-4,618	-4,618	-4,618
Balance	52	138	-578	936	1,023	1,075
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	5,528	19,699	19,699	19,699
Maintenance of value adjustments	-93	-430	-323	-1,799	-2,135	-2,229
Letter of credit issued to IMF	-156	48	-3,269	-7,992	-7,788	-7,944
Dollar deposits with the IMF	-8	1	-2	-50	-41	-49
Receivable/payable (-) for interim maintenance of value adjustments	39	179	135	379	519	558
Balance	-218	-201	2,069	10,237	10,254	10,036
Loans to International Monetary Fund	-11	-85	-53	1,364	1,290	1,279
Other cash and monetary assets	-708	187	3,492	7,548	8,443	7,736
Total cash and monetary assets	7,969	-3,885	-3,583	50,512	38,659	46,628
Miscellaneous asset accounts	-7,252	-5,887	-634	16,088	17,453	10,201
Total asset accounts	717	-9,771	-4,216	66,600	56,112	56,829
Excess of liabilities (+) or assets (-)	+7,973	+79,317	+68,067	+1,301,228	+1,372,572	+1,380,545
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	40	181	160	.....	141	181
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (-)]	+8,013	+79,498	+68,227	+1,301,228	+1,372,712	+1,380,726

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

.....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,372,572	\$1,301,228	\$1,116,629
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	<u>1,372,572</u>	<u>1,301,228</u>	<u>1,116,629</u>
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	6,384	78,812	68,837
Changes in composition of unified budget			
Budget surplus (-) or deficit (Table 3)	<u>6,384</u>	<u>78,812</u>	<u>68,837</u>
Off-budget surplus (-) or deficit (Table 3)	<u>1,629</u>	<u>685</u>	<u>- 610</u>
Total budget surplus (-) or deficit (Table 3)	<u>8,013</u>	<u>79,498</u>	<u>68,227</u>
Transactions not applied to current year's surplus or deficit:			
Seigniorage	- 40	- 181	- 160
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	<u>- 40</u>	<u>- 181</u>	<u>- 160</u>
Excess of liabilities close of period	<u>1,380,545</u>	<u>1,380,545</u>	<u>1,184,696</u>

....No transactions.
 (**)*Less than \$500,000.*
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	(**)	-\$4	-\$2	\$34	\$30	\$30
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-\$9	-21	-30	153	142	133
Department of Housing and Urban Development:						
Federal Housing Administration	-1	-8	-34	140	133	132
Department of the Interior:						
Bureau of Land Management		(**)		14	14	14
Department of Transportation:						
Coast Guard:						
Family housing mortgages	(**)	(**)	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages				(**)	(**)	(**)
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority				1,725	1,725	1,725
Total agency securities	-10	-32	-65	4,481	4,459	4,449

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, January 1985 and Other Periods (In millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$3,395	-\$219	-\$5,603	\$18,609	\$14,995	\$18,390
Commerce, Fishing Vessels NOAA	2	2	9	18	18	20
Export-Import Bank of United States			77			
Federal Emergency Management Agency:						
National insurance development fund	4	6		55	57	61
National flood insurance fund		-213	63	213		
Federal Financing Bank	503	1,722	-100	144,836	146,055	146,558
Federal Housing Administration:						
General insurance				1,790	1,790	1,790
Special risk insurance				1,984	1,984	1,984
General Services Administration:						
Pennsylvania Avenue Development Corporation				55	55	55
Government National Mortgage Association: ¹						
Emergency home purchase assistance fund			145	2,399	2,399	2,399
Special assistance functions			437	9,886	9,886	9,886
Rural Communication Development Fund		2	3	18	20	20
Rural Electrification Administration		94	59	7,865	7,959	7,959
Rural Telephone Bank	7	8	30	751	751	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	200	-1,535	340	3,381	1,646	1,846
Agricultural credit insurance fund		-521		4,486	3,965	3,965
Rural development insurance fund				1,516	1,516	1,516
Secretary of Education:						
College housing loans				2,687	2,687	2,687
Secretary of Energy:						
Bonneville Power Administration			50	1,405	1,405	1,405
Secretary of Housing and Urban Development:						
Housing for the elderly and Handicapped		225	230	4,376	4,601	4,601
Low-rent public housing	1,255	7,933	65	1,000	7,677	8,933
New communities guaranty:						
Title IV						
Title VII			2			
Urban renewal fund				8	8	8
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account	1,335	1,335	1,141	2,279	2,279	3,614
Railroad retirement social security equivalent fund	168	639			471	639
Secretary of Transportation:						
Aircraft purchase loan guarantee program			1,120			
Rail Passenger Service Act						
Railroad revitalization and improvement			-1			
Rail service assistance			-2			
Regional Rail Reorganization				64	64	64
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of Public Debt Securities	6,869	9,478	-1,931	211,833	214,440	221,311
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States		162	113	15,690	15,852	15,852
National Credit Union Administration	-5	17	-10	269	291	286
Postal Service				1,087	1,087	1,087
Tennessee Valley Authority	100	375	130	13,435	13,710	13,810
U.S. Railway Association			-14	51	51	51
Total borrowing from the Federal Financing Bank	95	554	219	30,532	30,991	31,086

¹Pursuant to P.L. 98-371, dated July 18, 1984, all principle and interest for the Government National Mortgage Association was cancelled effective October 1, 1984.
 Note: Includes only amounts loaned to Federal Agencies in lieu of Agency Debt issuance and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal Agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to Agencies in lieu of Agencies borrowing directly through Treasury or issuing their own securities.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture:						
Agency securities	\$3	\$3				\$3
Department of Commerce	2	73	(**)	\$6	\$78	80
Department of Energy						
Department of Health and Human Services	2	2	\$1	4	4	6
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	76	294	134	3,065	3,283	3,359
Agency securities	-1	-3	(**)	140	137	137
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities		-11		11		
Special assistance function fund:						
Public debt securities						
Agency securities		-11	-5	11		
Management and liquidating functions fund:						
Public debt securities	137	375	58	84	322	458
Agency securities	(**)	20	(**)	1	21	21
Guarantees of mortgage-backed securities:						
Public debt securities	18	73	61	717	771	789
Agency securities	2	5		67	71	73
Participation sales fund:						
Public debt securities	14	172	89	1,776	1,934	1,948
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities				(**)	(**)	(**)
Department of the Interior	59	303	205	6,528	6,772	6,831
Department of Labor	3	-5	-25	284	276	279
Department of Transportation	-2	19	-41	252	273	271
Department of the Treasury	390	-315	1,129	3,243	2,538	2,928
Veterans Administration:						
Veterans reopened insurance fund	1	27	23	632	658	659
Independent agencies:						
Export-Import Bank of the United States	278	477	-112	27	227	505
Federal Emergency Management Agency:						
National insurance development fund	3	44			41	44
Federal Savings and Loan Insurance Corporation:						
Public debt securities	125	-1,006	336	6,172	5,041	5,166
Agency securities				67	67	67
National Credit Union Administration	737	722	73	325	310	1,047
Other	1	43	-4	983	1,026	1,026
Total public debt securities	1,845	1,300	1,927	24,098	23,553	25,398
Total agency securities	1	(**)	-5	310	309	310
Total Federal funds	1,846	1,300	1,922	24,408	23,862	25,708
Trust funds:						
Legislative Branch:						
United States Tax Court		(**)	(**)	1	1	1
Library of Congress		(**)	1	2	3	3
The Judiciary:						
Judicial survivors annuity fund	(**)	2	1	91	93	93
Funds Appropriated to the President		(**)	1	1	1	1
Department of Agriculture	7	-22	-26	60	31	38
Department of Commerce		(**)	(**)		(**)	(**)
Department of Defense—Military	(**)	15	7	138	153	153
Department of Defense—Civil	48	11,247			11,199	11,247
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	-2,199	-3,102	-4,766	27,224	26,321	24,122
Agency securities						
Federal disability insurance trust fund	2,534	1,859	-205	4,656	3,981	6,514
Federal hospital insurance trust fund:						
Public debt securities	1,925	786	-533	16,527	15,388	17,313
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	185	789	358	9,117	9,721	9,906
Other	1	3	2	25	26	26

Table continued on next page.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	\$15	(**)	-\$31	\$214	\$199	\$214
Department of Labor:						
Unemployment trust fund	-501	-\$40	-964	12,397	12,858	12,357
Other	-4	-19	-9	23	8	4
Department of State:						
Foreign service retirement and disability fund	-10	231	140	1,978	2,219	2,209
Other	(**)			(**)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	-113	447	402	6,434	6,994	6,881
Highway trust fund	388	1,453	725	10,840	11,906	12,293
Other	(**)	(**)		(**)	(**)	(**)
Department of the Treasury	56	76	-10	84	103	159
Environmental Protection Agency	-6	41	50	685	732	725
General Services Administration	(**)	(**)	(**)	5	5	5
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,105	13,748	912	111,829	126,682	125,577
Agency securities				175	175	175
Employees health benefits fund	16	126	-21	913	1,023	1,039
Employees life insurance fund	14	184	191	5,966	6,136	6,150
Retired employees health benefits fund		(**)		1	1	1
Veterans Administration:						
Government life insurance fund	-3	-4	-4	294	293	291
National service life insurance:						
Public debt securities	-23	264	247	8,960	9,247	9,224
Agency securities				135	135	135
Veterans special life insurance fund	(**)	34	31	875	910	909
General Post Fund National Homes		7	2	7	14	14
Independent agencies:						
Federal Deposit Insurance Corporation	167	188	311	14,195	14,216	14,383
Harry S. Truman Memorial Scholarship Trust Fund		1	1	44	45	45
Japan-United States Friendship Commission		(**)	(**)	17	17	17
Railroad Retirement Board	815	811	815	3,097	3,093	3,908
Other	(**)	(**)	1	6	7	7
Total public debt securities	2,206	29,126	-2,371	236,708	263,627	265,833
Total agency securities				765	765	765
Total trust funds	2,206	29,126	-2,371	237,473	264,392	266,598
Off-budget Federal entities:						
Federal Financing Bank						
Postal Service	213	354	692	2,277	2,418	2,631
Rural electrification and telephone revolving fund				1	1	1
Total public debt securities	213	354	692	2,279	2,420	2,632
Total off-budget Federal entities	213	354	692	2,279	2,420	2,632
Grand total	4,264	30,779	243	264,159	290,674	294,939

....No transactions
 (**)Less than \$500,000.00
 Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$25,624	\$24,792	\$27,054	\$37,852									\$115,322	\$105,385
Corporation income taxes	937	1,122	11,531	2,779									16,368	13,476
Social insurance taxes and contributions:														
Employment taxes and contributions	17,418	16,752	17,328	21,661									73,160	63,879
Unemployment insurance	1,323	2,346	397	1,328									5,394	4,666
Other retirement contributions	366	426	403	406									1,600	1,514
Excise taxes	3,264	3,151	2,907	3,267									12,589	12,567
Estate and gift taxes	582	495	469	605									2,151	1,914
Customs duties	1,150	989	922	1,085									4,146	3,301
Miscellaneous receipts	1,586	1,421	1,395	1,471									5,873	5,239
Total—budget receipts this year ..	52,251	51,493	62,404	70,454									236,601	.....
<i>Total—budget receipts prior year</i>	<i>45,137</i>	<i>46,203</i>	<i>58,044</i>	<i>62,537</i>									<i>.....</i>	<i>211,941</i>
Outlays														
Legislative Branch	145	116	94	173									528	561
The Judiciary	79	67	96	66									307	274
Executive Office of the President	11	9	10	11									41	39
Funds Appropriated to the President:														
International security assistance ..	1,498	433	733	640									3,304	2,233
International development assistance ..	268	315	172	421									1,175	838
Other	-94	495	57	209									668	143
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,742	1,817	2,941	3,414									9,914	5,043
Other	2,860	2,358	2,117	2,220									9,555	10,411
Department of Commerce	175	162	180	199									716	611
Department of Defense:														
Military:														
Department of the Army	5,121	4,677	5,514	5,163									20,476	17,665
Department of the Navy	6,547	6,719	6,649	6,288									26,204	22,445
Department of the Air Force	5,938	7,501	6,481	6,036									25,956	22,004
Defense agencies	1,101	1,352	875	1,426									4,752	18,770
Total Military²	18,707	20,249	19,519	18,912									77,388	70,884
Civil ²	1,602	1,351	687	1,680									5,319	16,571
Department of Education	1,386	1,733	1,198	1,560									5,877	5,525
Department of Energy	879	865	999	766									3,510	3,027
Department of Health and Human Services:														
Human Development Services	390	559	497	577									2,023	1,942
Health Care Financing Administration:														
Grants to States for Medicaid ..	1,929	1,769	1,653	1,869									7,220	6,426
Federal hospital ins. trust fund ..	5,044	3,634	3,872	4,025									16,576	14,129
Federal supp. med. ins. trust fund	2,085	1,637	1,639	1,892									7,254	6,863
Other	1,434	1,539	1,561	1,503									6,038	5,692
Social Security Administration:														
Assistant Payments Program ..	713	812	587	840									2,952	2,805
Federal old-age and survivors ins. trust fund	13,401	13,273	14,626	14,045									55,346	52,295
Federal disability ins. trust fund	1,526	1,539	1,611	1,602									6,278	6,034
Other	1,394	2,254	1,744	990									6,381	4,372
Other	-1,570	-1,671	-1,944	-1,596									-6,781	-5,442

Table continued on next page.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$4,733	\$3,033	\$3,118	\$2,524									\$13,408	\$5,833
Department of the Interior	458	361	410	476									1,705	1,847
Department of Justice	152	450	232	381									1,215	991
Department of Labor:														
Unemployment trust fund	1,265	1,377	1,550	2,322									6,514	7,047
Other	14	323	470	101									908	1,193
Department of State	489	214	90	232									1,026	968
Department of Transportation:														
Highway trust fund	1,402	1,021	1,049	794									4,267	3,345
Other	998	1,132	917	1,170									4,217	5,452
Department of the Treasury:														
Interest on the public debt	12,507	13,507	23,373	12,513									61,900	50,756
General revenue sharing	1,145	1	1	1,136									2,283	2,177
Other	-1,819	-1,102	-2,070	-1,708									-6,698	-5,738
Environmental Protection Agency	407	392	491	254									1,544	1,321
General Services Administration	-293	118	134	-288									-329	-292
National Aeronautics and Space Administration	802	629	609	548									2,587	2,370
Office of Personnel Management	1,964	1,720	1,980	2,038									7,703	7,504
Small Business Administration	215	-8	-37	-54									116	161
Veterans Administration:														
Compensation and pensions	1,162	2,261	1,205	53									4,682	4,603
National service life	37	38	39	50									164	142
Government service life	3	3	4	4									14	16
Other	902	1,044	1,139	818									3,903	3,754
Independent agencies:														
Postal Service	411	-4	3	210									620	440
Tennessee Valley Authority	265	78	-84	103									362	246
Other independent agencies	1,791	821	1,873	-298									4,186	3,245
Undistributed offsetting receipts:														
Federal employer contributions to retirement fund	-1,957	-2,121	-1,994	-2,300									-8,372	-7,695
Interest credited to certain accounts	-356	-365	-11,192	-47									-11,960	-8,761
Rents and royalties on Outer Continental Shelf lands	-1,269	-281	-375	-213									-2,138	-1,420
Totals this year:														
Budget outlays	81,037	79,956	77,583	76,838									315,414	.....
Budget surplus (+) or deficit (-)	-28,787	-28,462	-15,179	-6,384									-78,812	.....
Off-budget surplus (+) or deficit (-)	+768	-440	+616	-1,629									-685	.....
Total surplus (+) or deficit (-)	-28,019	-28,902	-14,563	-8,013									-79,498	.....
Totals prior year:														
Budget outlays	70,226	67,794	74,705	68,052									.....	280,778
Budget surplus (+) or deficit (-)	-25,069	-21,592	-16,661	-5,515									.....	-68,837
Off-budget surplus (+) or deficit (-)	+1,446	-678	+88	-246									.....	+610
Total surplus (+) or deficit (-)	-23,623	-22,270	-16,572	-5,762									.....	-68,227

1 In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in DoD—Civil (and the income security function) while imputed accruals are included in the DoD—Military (and the national defense function) outlays and offset in undistributed offsetting receipts.

2 Effective October 1, 1984 military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and functional table.

.....No transactions.
 (*) Less than \$500,000.00.

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

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

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	\$214	\$281	-\$40	\$951	\$413	\$538	\$6,434	\$6,994	\$6,881
Black lung	30	31	-1	159	160	-1	.....	.....	.....
FDIC .....	.....	-187	187	.....	-207	207	14,195	14,216	14,383
Federal disability insurance	1,502	1,513	-11	4,997	5,692	-695	4,656	3,981	6,514
Federal employees life and health .....	.....	-30	30	.....	-304	304	6,879	7,159	7,189
Federal employees retirement	408	1,483	-1,076	1,609	-574	2,183	114,073	129,170	128,054
Federal hospital insurance	3,952	3,749	204	13,410	14,694	-1,284	16,982	15,843	17,768
Federal old-age insurance	15,830	13,567	2,263	53,541	51,731	1,810	27,224	26,321	24,122
Federal supplementary medical insurance .....	.....	-109	109	.....	-1,008	1,008	9,117	9,721	9,906
Revenue Sharing .....	.....	1,136	-1,136	4,567	2,283	2,284	.....	.....	.....
Highways	1,082	791	292	4,572	3,690	882	10,840	11,906	12,293
Military advances .....	.....	140	-140	.....	261	-261	.....	.....	.....
Railroad retirement	376	156	220	1,212	665	547	3,097	366	3,741
Military Retirement .....	.....	-51	51	.....	-11,247	11,247	.....	11,199	11,247
Unemployment	1,328	2,168	-840	5,394	5,293	101	12,397	12,858	12,357
Veterans life insurance .....	.....	55	-55	.....	-296	296	10,265	10,584	10,559
All other trust	46	289	-244	160	1,299	-1,139	1,314	4,073	1,581
Trust fund receipts and outlays on the basis of Table 5 and investments held from Table 6-D									
	24,795	24,983	-188	90,571	72,545	18,025	237,473	264,392	266,598
Interfund receipts offset against trust fund outlays									
	4,354	4,354	.....	38,131	38,131	.....	.....	.....	.....
Total trust fund receipts and outlays ...	29,149	29,337	-188	128,702	110,677	18,025	.....	.....	.....
Federal fund receipts and outlays on the basis of Table 5									
	45,658	51,856	-6,198	150,597	247,436	-96,839	.....	.....	.....
Interfund receipts offset against Federal fund outlays									
	363	363	.....	415	415	.....	.....	.....	.....
Total Federal fund receipts and outlays .	46,021	52,219	-6,198	151,012	247,852	-96,839	.....	.....	.....
Total Interfund receipts and outlays	-4,717	-4,717	.....	-43,113	-43,113	.....	.....	.....	.....
Net budget receipts and outlays	70,454	76,838	-6,384	236,601	315,414	-78,812	.....	.....	.....

....No transactions.

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

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are \$4,567 million in Federal funds transferred to trust funds for general revenue sharing.

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$37,852	\$115,322	\$105,385
Corporation income taxes	2,779	16,368	13,476
Social insurance taxes and contributions:			
Employment taxes and contributions	21,661	73,160	63,879
Unemployment insurance	1,328	5,394	4,666
Other retirement contributions	406	1,600	1,514
Excise taxes	3,267	12,589	12,567
Estate and gift taxes	605	2,151	1,914
Customs	1,085	4,146	3,301
Miscellaneous	1,471	5,873	5,239
Total	70,454	236,601	211,941
NET OUTLAYS			
National defense ¹	19,367	79,803	72,961
International affairs	1,254	5,969	4,762
General science, space, and technology	654	2,974	2,640
Energy	369	1,536	1,384
Natural resources and environment	1,082	4,679	4,406
Agriculture	3,372	10,741	5,766
Commerce and housing credit	-737	1,425	2,836
Transportation	2,053	8,801	9,113
Community and regional development	589	3,194	2,852
Education, training, employment and social services	2,547	9,660	9,041
Health	2,822	10,905	9,826
Social security and medicare	20,930	82,659	77,186
Income security ¹	11,600	46,059	38,284
Veterans benefits and services	928	8,778	8,528
Administration of justice	585	2,085	1,788
General government	244	1,492	1,159
General purpose fiscal assistance	1,250	3,125	3,201
Net Interest	10,440	42,037	34,160
Undistributed offsetting receipts ¹	-2,513	-10,510	-9,116
Total	76,838	315,414	280,778

¹ Effective October 1, 1984 military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and functional table.

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

Source: Financial Management Service, Department of the Treasury.

Explanatory Notes

1.0 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.

2.0 Notes on Receipts

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

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

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

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

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

3.0 Notes on Outlays

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

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

4.0 Processing

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

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

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

5.0 Other Sources of Information About Federal Government Financial Activities

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

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For the Fiscal Year Through
February 28, 1985,
and Other Periods

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

Department of the Treasury
Financial Management Service

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Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 17th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1984 and 1985, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/(Surplus)
FY 1984			
October	\$45,157	\$70,226	\$25,069
November	46,202	67,794	21,591
December	58,044	74,705	16,661
January	62,537	68,052	5,515
February	47,886	68,267	20,381
March	44,464	73,020	28,555
April	80,180	68,687	(11,493)
May	37,459	71,391	33,932
June	69,282	71,283	2,000
July	52,017	68,432	16,416
August	55,209	88,707	33,498
September	68,019	51,234	(16,785)
Total	666,457	841,800	175,342
FY 1985			
October	52,251	81,037	28,787
November	51,494	79,956	28,462
December	62,404	77,583	15,179
January	70,454	76,838	6,384
February	54,021	74,851	20,830
Year-to-date	290,622	390,265	99,643

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

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

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1985 ¹	Actual Previous Fiscal Year to Date (1984)	Budget Estimates Next Fiscal Year (1986) ¹
Total budget and off-budget results:					
Budget receipts	\$54,021	\$290,622	\$736,859	\$259,827	\$793,729
Budget outlays	74,851	390,265	946,626	349,045	972,224
Budget surplus (+) or deficit (-)	-20,830	-99,643	-209,767	-89,218	-178,495
Off-budget surplus (+) or deficit (-)	-225	-911	-12,459	+403	-1,501
Total surplus (+) or deficit (-)	-21,056	-100,553	-222,226	-88,815	-179,996
Means of financing:					
Borrowing from the public	15,994	92,831	210,492	78,036	181,277
By reduction of cash and monetary assets, increase (-)	9,094	12,979	10,426	12,304	.....
Other means	-4,033	-5,257	1,308	-1,526	-1,281
Total budget and off-budget financing	21,056	100,553	222,226	88,815	179,996

¹Based on the FY 1986 Budget released by the Office of Management and Budget on February 4, 1985.

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1984 and 1985

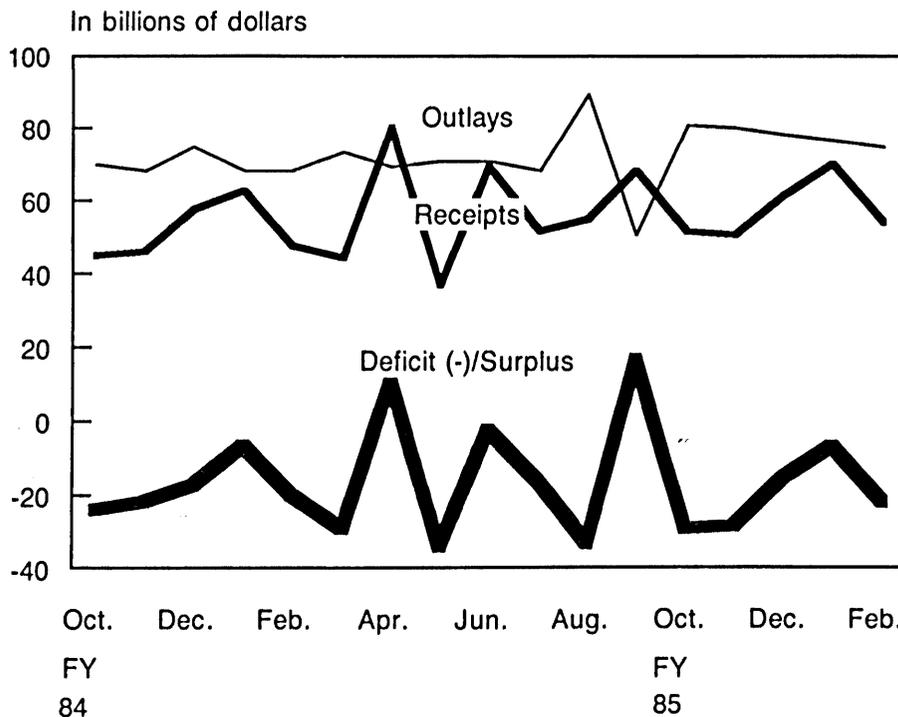


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1984 and 1985

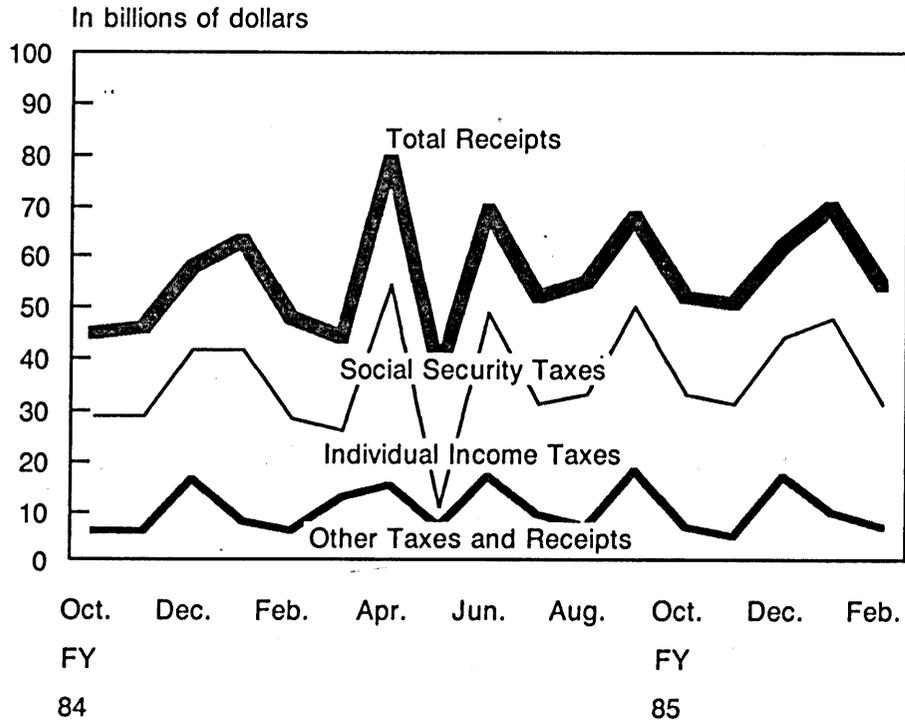


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1984 and 1985

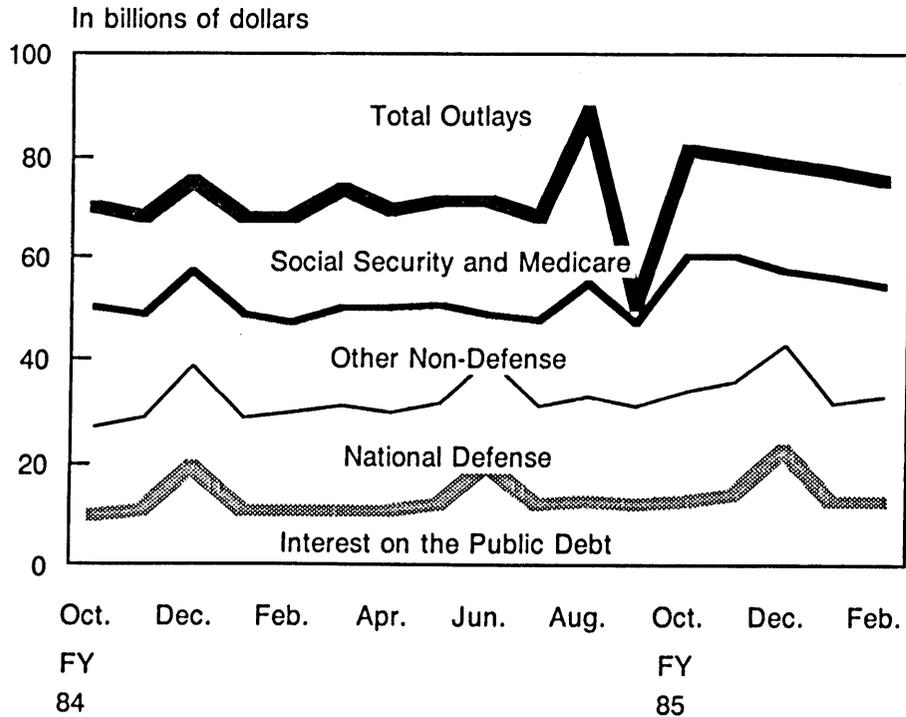


Table 3. Summary of Receipts and Outlays of the U.S. Government, February 1985 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$23,769	\$139,228	\$127,660	\$329,677
Corporation income taxes	1,753	18,121	13,484	66,403
Social insurance taxes and contributions:				
Employment taxes and contributions	20,097	93,120	81,091	238,058
Unemployment insurance	2,615	8,009	6,974	25,586
Other retirement contributions	368	1,968	1,883	4,723
Excise taxes	2,585	15,173	15,260	36,995
Estate and gift taxes	504	2,655	2,484	5,603
Customs duties	842	4,987	4,140	11,809
Miscellaneous receipts	1,488	7,361	6,852	18,004
Total	54,021	290,622	259,827	736,859
Budget Outlays				
Legislative Branch	112	642	682	1,781
The Judiciary	60	368	363	1,024
Executive Office of the President	8	48	46	117
Funds Appropriated to the President	605	5,752	3,779	11,076
Department of Agriculture ²	3,959	23,428	19,015	45,050
Department of Commerce	141	857	771	2,113
Department of Defense—Military	19,216	96,604	88,797	246,300
Department of Defense—Civil	1,620	6,933	8,150	18,978
Department of Education	1,757	7,634	6,964	17,391
Department of Energy ²	797	4,306	3,724	9,327
Department of Health and Human Services	25,657	128,941	119,258	318,493
Department of Housing and Urban Development	1,061	14,468	6,932	28,922
Department of the Interior	218	1,923	2,107	5,009
Department of Justice	232	1,447	1,278	3,855
Department of Labor	2,261	9,683	10,470	23,465
Department of State	156	1,182	1,127	2,703
Department of Transportation	1,444	9,940	10,268	26,232
Department of the Treasury:				
General revenue sharing	17	2,300	2,283	4,610
Interest on the public debt	12,951	74,851	61,921	180,300
Other	-430	-7,128	-6,384	-18,634
Environmental Protection Agency	339	1,883	1,626	4,418
General Services Administration ³	313	-16	-194	466
National Aeronautics and Space Administration	617	3,205	3,001	7,317
Office of Personnel Management	2,055	9,757	9,272	23,612
Small Business Administration	2	118	133	726
Veterans Administration	2,214	10,977	10,615	26,811
Other independent agencies ²	-16	5,140	3,870	11,883
Allowances, undistributed				1,131
Undistributed offsetting receipts:				
Other interest				
Federal employer contributions to retirement funds	-1,949	-10,321	-9,680	-26,994
Interest on certain government accounts	-275	-12,229	-8,956	-25,554
Rents and royalties on the Outer Continental Shelf lands	-289	-2,427	-2,188	-5,302
Total	74,851	390,265	349,045	946,626
Budget surplus (+) or deficit (-)	-20,830	-99,643	-89,218	-209,767
Off-budget surplus (+) or deficit (-)	-225	-911	+403	-12,459
Total surplus (+) or deficit (-)	-21,056	-100,553	-88,815	-222,226

¹Based on the FY 1986 Budget released by OMB on February 4, 1985. The 1986 Budget includes a proposal to abolish the off-budget status of off-budget entities and to include these entities in the on-budget totals. While the budget included the off-budget data on-budget (under proposed legislation), the *Monthly Treasury Statement* is continuing to show them off-budget in conformity with current law. This presentation will be retained until enactment of the legislation repealing the off-budget status of these entities. The estimates for 1985 and 1986 in this document have been adjusted from the published budget totals to show the currently off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

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

³Includes National Archives and Records Administration which is scheduled to become an independent agency on April 1, 1985.

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, February 1985 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	\$23,127			\$123,177			\$113,345		
Presidential Election Campaign Fund	1			1			4		
Other	11,683			18,963			19,295		
Total—Individual income taxes	24,810	\$1,041	\$23,769	142,142	\$2,913	\$139,228	132,645	\$4,985	\$127,660
Corporation income taxes									
	2,673	919	1,753	24,592	6,470	18,121	21,085	7,601	13,484
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	12,571		12,571	57,876		57,876	49,528		49,528
Self-Employment Contributions Act taxes	1494		494	1,049		1,049	837		837
Deposits by States	1,479		1,479	7,636		7,636	6,288		6,288
Taxes on benefits	6		6	1,529		1,529	709		709
Total—FOASI trust fund	14,549		14,549	68,090		68,090	57,361		57,361
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	11,271		1,271	5,618		5,618	5,834		5,834
Self-Employment Contributions Act taxes	150		50	111		111	112		112
Receipts from Railroad Retirement Account									
Deposits by States	113		113	598		598	791		791
Taxes on benefits	(**)		(**)	105		105	48		48
Total—FDI trust fund	1,435		1,435	6,431		6,431	6,785		6,785
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	13,414		3,414	15,397		15,397	13,485		13,485
Self-Employment Contributions Act taxes	1120		120	252		252	153		153
Receipts from Railroad Retirement Account									
Deposits by States	306		306	1,601		1,601	1,836		1,836
Total—FHI trust fund	3,840		3,840	17,250		17,250	15,473		15,473
Railroad retirement accounts:									
Rail industry pension fund	123	1	123	640	10	631	1,472	(**)	1,472
Railroad social security equivalent benefit	151		151	718		718			
Total—Employment taxes and contributions	20,098	1	20,097	93,129	10	93,120	81,091	(**)	81,091
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	1,486		1,486	5,269		5,269	4,641		4,641
Federal Unemployment Tax Act taxes	1,123	1	1,121	2,685	15	2,670	2,300	15	2,285
Railroad Unemployment Ins. Act contributions	8		8	70		70	49		49
Total—Unemployment trust fund	2,617	1	2,615	8,023	15	8,009	6,989	15	6,973
Federal employees retirement contributions:									
Civil service retirement and disability fund	358		358	1,915		1,915	1,831		1,831
Foreign service retirement and disability fund	3		3	17		17	15		15
Other	(**)		(**)	1		1	1		1
Total—Federal employees retirement contributions	362		362	1,933		1,933	1,847		1,847
Other retirement contributions:									
Civil service retirement and disability fund	7		7	35		35	35		35
Total—Social insurance taxes and contributions	23,082	2	23,080	103,121	24	103,096	89,962	15	89,962
Excise taxes:									
Miscellaneous excise taxes ²	1,295	15	1,280	8,376	189	8,186	9,600	199	9,401
Airport and airway trust fund	226		226	1,180	2	1,177	940	1	4,727
Highway trust fund	1,035		1,035	5,511	-96	5,607	4,709	-16	15,200
Black lung disability trust fund	44		44	203		203	193		15,200
Total—Excise taxes	2,600	15	2,585	15,269	96	15,173	15,443	183	15,200
Estate and gift taxes	513	8	504	2,717	62	2,655	2,561	78	2,444
Customs duties	886	44	842	5,145	158	4,987	4,306	166	4,140
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,385		31,385	6,874		6,874	6,406		6,406
All other	103	(**)	103	-6,133	-6,619	487	454	9	6,860
Total—Miscellaneous receipts	1,488	(**)	1,488	742	-6,619	7,361	6,860	9	6,860
Total—Budget receipts	56,052	2,031	54,021	293,726	3,104	290,622	272,863	13,036	259,899

¹In accordance with the provisions of the Social Security Act, as amended, "Individual Income Taxes Withheld" has been decreased and "Federal Contribution Act Taxes" correspondingly increased by \$1,946 million to correct estimates for the quarter ending March 31, 1984. "Individual Income Taxes-Other" has been decreased and "Self Employment Contribution Act Taxes" correspondingly increased by \$56 million to correct estimates for calendar year 1982 and prior.

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

³Includes an adjustment to prior reporting.

.... No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	\$23	(**)	\$22	\$107	\$2	\$105	\$101	\$2	\$99
House of Representatives	37	\$1	36	190	3	187	183	3	180
Joint items	1		1	36		36	61		61
Congressional Budget Office	2		2	7		7	6		6
Architect of the Capitol	7		7	46		46	38		38
Library of Congress	14	(**)	14	94	(**)	94	138		138
Government Printing Office:									
Revolving fund (net)	-12		-12	-2		-2	14		14
General fund appropriations	7		7	35		35	40		40
General Accounting Office	27		27	112		112	97		97
United States Tax Court	1		1	8		8	6		6
Other Legislative Branch agencies	1		1	8		8	6		6
Proprietary receipts from the public		-7	7		-9	9		2	-2
Intrabudgetary transactions	-2		-2	-3		-3	-1		-1
Total—Legislative Branch	106	-6	112	639	-3	642	689	7	682
The Judiciary:									
Supreme Court of the United States	1		1	7		7	6		6
Courts of appeals, district courts, and other judicial services	56		56	340		340	339		339
Other	4	(**)	3	20	(**)	21	18	(**)	18
Total—The Judiciary	61	(**)	60	367	(**)	368	363	(**)	363
Executive Office of the President:									
Compensation of the President and the White House Office	2		2	11		11	10		10
Office of Management and Budget	3	(**)	3	19	-1	19	16	(**)	16
Other	3	(**)	3	19	(**)	19	19		19
Total—Executive Office of the President	8	(**)	8	48	(**)	48	45	(**)	46
Funds Appropriated to the President:									
Appalachian Regional Development programs	11		11	85		85	85		85
Disaster relief	15		15	85		85	94		94
International security assistance:									
Guarantee reserve fund	8	23	-15	209	81	128	138	97	41
Foreign military sales credit	161		161	982		982	349		349
Economic support fund	121		121	2,375		2,375	1,820		1,820
Military assistance	329		329	415		415	225		225
Peacekeeping operations	2		2	17		17	14		14
Other	3		3	14		14	14		14
Proprietary receipts from the public		5	-5		30	-30		61	-61
Total—International security assistance	623	28	595	4,011	111	3,899	2,559	158	2,402
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association				446		446	477		477
Inter-American Development Bank	5		5	137		137	119		119
Other	20		20	102		102	55		55
International organizations and programs	34		34	101		101	146		146
Total—Multilateral assistance	60		60	786		786	797		797
Agency for International Development:									
Functional development assistance program	29	(**)	29	519	1	517	518	2	516
Operating expenses, Agency for International Development	47		47	168		168	138		138
Payment to Foreign Service retirement and disability fund				41		41	37		37
Other	27	3	23	89	15	73	79	14	65
Proprietary receipts from the public		21	-21		287	-287		257	-257
Total—Agency for International Development	102	24	78	816	304	513	771	272	499
Trade and development program	1		1	4		4	4		4
Peace Corps	9		9	50	(**)	50	46		46
Overseas Private Investment Corporation	-4	8	-12	-19	31	-49	-4	79	-82
Inter-American Foundation	1	(**)	1	10	3	7	10	2	8
African Development Foundation	(**)		(**)	2		2			
Total—International development assistance	169	32	137	1,650	338	1,312	1,625	353	1,272

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	\$164		\$164	\$433		\$433	-\$56		-\$56
Military sales programs:									
Foreign military sales trust fund	751		751	4,045		4,045	4,610		4,610
Other	-42	-\$8	-34	-8	\$34	-42	45	\$41	4
Proprietary receipts from the public		1,035	-1,035		4,065	-4,065		4,631	-4,631
Other	(**)		(**)	(**)		(**)	(**)		(**)
Total—Funds Appropriated to the President	1,693	1,087	605	10,300	4,548	5,752	8,962	5,183	3,779
Department of Agriculture:									
Departmental administration	7		7	25		25	31		31
Agricultural Research Service	39		39	202		202	186		186
Cooperative State Research Service	19		19	100		100	91		91
Extension Service	27		27	137		137	127		127
Statistical Reporting Service	5		5	23		23	22		22
Economic Research Service	4		4	18		18	9		9
Foreign Agricultural Service	5		5	33		33	30		30
Foreign Assistance Programs	206		206	352		352	204		204
Agricultural Stabilization and Conservation Service	29		29	118		118	54		54
Federal Crop Insurance Corporation	59	4	56	359	113	246	425	61	365
Commodity Credit Corporation	1,920	462	1,457	13,671	2,445	11,226	8,298	2,424	5,874
Rural Electrification Administration	3	(**)	3	15	1	15	14	(**)	13
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund								1	-1
Rural housing insurance fund	240	270	-30	3,549	3,066	483	3,462	1,502	1,959
Agricultural credit insurance fund	1,447	1,022	425	3,460	2,885	575	2,986	2,254	732
Rural development insurance fund	105	131	-26	1,690	1,152	538	1,494	994	500
Rural water and waste disposal grants	11		11	66		66	60		60
Salaries and expenses	26		26	144		144	116		116
Other	2		2	12		12	16		16
Total—Farmers Home Administration	1,831	1,423	409	8,921	7,104	1,817	8,134	4,751	3,383
Soil Conservation Service:									
Conservation operations	29		29	157		157	138		138
Watershed and flood prevention operations	12		12	99		99	83		83
Other	5		5	31		31	30		30
Animal and Plant Health Inspection Service	23		23	117		117	126		126
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	35		35	297		297	224		224
Other	6		6	80	11	69	63	14	49
Food Safety and Inspection Service	28		28	149		149	126		126
Food and Nutrition Service:									
Food stamp program	1,000		1,000	4,913		4,913	4,885		4,885
Nutrition assistance for Puerto Rico	67		67	337		337	337		337
Child nutrition programs	314		314	1,650		1,650	1,576		1,576
Women, infants and children programs	120		120	635		635	577		577
Other	24		24	114		114	116		116
Total—Food and Nutrition Service	1,526		1,526	7,649		7,649	7,491		7,491
Forest Service:									
Forest research	9		9	48		48	43		43
National Forests system	81		81	471		471	423		423
Construction	33		33	139		139	141		141
Forest Service permanent appropriations	1		1	241		241	150		150
Cooperative work	8		8	47		47	39		39
Other	15		15	60		60	67		67
Total—Forest Service	147		147	1,006		1,006	862		862
Other	8	(**)	8	43	(**)	43	36	(**)	36
Proprietary receipts from the public		123	-123		499	-499		536	-536
Intrabudgetary transactions				(**)		(**)	-4		4
Total—Department of Agriculture	5,971	2,012	3,959	33,601	10,173	23,428	26,801	7,786	19,015

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	-\$1		-\$1	\$16		\$16	\$18		\$18
Bureau of the Census	9		9	73		73	69		69
Economic and Statistical Analysis	5		5	34		34	25		25
Economic Development Assistance	20	\$4	16	176	\$35	141	119	\$43	77
Promotion of Industry and Commerce	22		22	102		102	100		100
Science and technology:									
National Oceanic and Atmospheric Administration	78	2	77	419	6	413	418	5	413
Patent and Trademark Office	11		11	46		46	29		29
National Bureau of Standards	3		3	46		46	49		49
National Telecommunications and Information Administration	3		3	14		14	12		12
Total—Science and technology	95	2	94	525	6	518	509	5	503
Proprietary receipts from the public		2	-2		21	-21		34	-34
Intrabudgetary transactions	(**)		(**)	-7		-7	14		14
Total—Department of Commerce	149	8	141	919	62	857	852	82	771
Department of Defense—Military:									
Military personnel:									
Department of the Army	1,895		1,895	10,276		10,276	7,199		7,199
Department of the Navy	1,835		1,835	9,000		9,000	6,327		6,327
Department of the Air Force	1,574		1,574	7,832		7,832	5,500		5,500
Imputed accruals for retirement							6,588		16,588
Total—Military personnel²	5,304		5,304	27,108		27,108	25,614		25,614
Operation and maintenance:									
Department of the Army	1,477		1,477	7,777		7,777	7,307		7,307
Department of the Navy	2,042		2,042	10,053		10,053	9,587		9,587
Department of the Air Force	1,601		1,601	8,155		8,155	8,187		8,187
Defense agencies	547		547	2,832		2,832	2,343		2,343
Total—Operation and maintenance	5,667		5,667	28,817		28,817	27,424		27,424
Procurement:									
Department of the Army	1,476		1,476	5,650		5,650	5,957		5,957
Department of the Navy	2,137		2,137	10,308		10,308	9,526		9,526
Department of the Air Force	1,958		1,958	11,015		11,015	9,256		9,256
Defense agencies	83		83	427		427	290		290
Total—Procurement	5,654		5,654	27,401		27,401	25,030		25,030
Research, development, test, and evaluation:									
Department of the Army	396		396	1,614		1,614	1,555		1,555
Department of the Navy	627		627	3,044		3,044	2,562		2,562
Department of the Air Force	942		942	4,590		4,590	4,318		4,318
Defense agencies	259		259	1,341		1,341	785		785
Total—Research, development, test, and evaluation	2,225		2,225	10,588		10,588	9,220		9,220
Military construction:									
Department of the Army	72		72	436		436	339		339
Department of the Navy	73		73	496		496	368		368
Department of the Air Force	94		94	569		569	578		578
Defense agencies	42		42	149		149	194		194
Total—Military construction	280		280	1,649		1,649	1,480		1,480
Family housing	200		200	991		991	909		909
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	1	(**)	1	1	(**)
Intragovernmental funds:									
Department of the Army	37		37	198		198	-103		-103
Department of the Navy	-26		-26	-21		-21	-11		-11
Department of the Air Force	281		281	302		302	-272		-272
Defense agencies	-259		-259	-99		-99	-227		-227
Other	23	22	2	113	125	-12	101	116	-15
Proprietary receipts from the public		187	-187		545	-545		356	-356
Intrabudgetary transactions	38		38	226		226	106		106
Total—Department of Defense—Military	19,425	209	19,216	97,274	670	96,604	89,270	473	88,797

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$10	.....	\$10	\$52	.....	\$52	\$55	.....	\$55
Construction, general	64	.....	64	433	.....	433	479	.....	479
Operation and maintenance, general	76	.....	76	491	.....	491	484	.....	484
Flood control	18	.....	18	179	.....	179	208	.....	208
Other	16	.....	16	129	.....	129	104	.....	104
Proprietary receipts from the public .....	.....	\$6	-6	.....	\$33	-33	.....	\$23	-23
Total—Corps of Engineers	185	6	179	1,283	33	1,250	1,330	23	1,307
Military retirement fund:									
Payments to military retirement fund .....	.....	.....	.....	9,500	.....	9,500	.....	.....	.....
Military retirement fund ²	1,439	.....	1,439	5,668	.....	5,668	6,831	.....	16,831
Intrabudgetary transactions .....	.....	.....	.....	-9,500	.....	-9,500	.....	.....	.....
Other	3	(**)	3	17	(**)	17	15	(**)	15
Proprietary receipts from the public .....	.....	(**)	(**)	.....	3	-3	.....	3	-3
Total—Department of Defense—Civil	1,626	6	1,620	6,969	36	6,933	8,175	26	8,150
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	363	.....	363	1,787	.....	1,787	856	.....	856
Impact aid	37	.....	37	342	.....	342	271	.....	271
Special programs	2	.....	2	519	.....	519	252	.....	252
Indian education	11	.....	11	43	.....	43	25	.....	25
Total—Office of Elementary and Secondary Education	413	.....	413	2,690	.....	2,690	1,404	.....	1,404
Office of Bilingual Education and Minority Languages Affairs									
.....	17	.....	17	84	.....	84	52	.....	52
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	121	.....	121	472	.....	472	481	.....	481
Rehabilitation services and handicapped research	88	.....	88	368	.....	368	366	.....	366
Office of Vocational and Adult Education	69	.....	69	250	.....	250	389	.....	389
Office of Postsecondary Education:									
College housing loans	38	2	35	57	163	-106	56	88	-32
Student financial assistance	384	.....	384	1,768	.....	1,768	2,468	.....	2,468
Guaranteed student loans	502	.....	502	1,609	.....	1,609	1,361	.....	1,361
Higher education	38	.....	38	214	.....	214	188	.....	188
Higher education facilities loans and insurance	34	.....	34	20	.....	20	-14	.....	-14
Total—Office of Postsecondary Education	996	2	994	3,669	163	3,506	4,060	88	3,972
Office of Educational Research and Improvement									
.....	16	.....	16	50	.....	50	137	.....	137
Special institutions	24	.....	24	136	.....	136	66	.....	66
Departmental management	26	.....	26	119	.....	119	113	.....	113
Proprietary receipts from the public .....	.....	11	-11	.....	42	-42	.....	15	-15
Total—Department of Education	1,770	13	1,757	7,839	205	7,634	7,067	103	6,964
Department of Energy:									
Atomic energy defense activities									
.....	552	.....	552	2,870	.....	2,870	2,425	.....	2,425
Energy programs:									
General science and research activities	58	.....	58	275	.....	275	256	.....	256
Energy supply, R and D activities	155	.....	155	915	.....	915	991	.....	991
Uranium supply and enrichment activities	133	.....	133	671	.....	671	726	.....	726
Fossil energy research and development	26	.....	26	132	.....	132	114	.....	114
Naval petroleum and oil shale reserves	11	.....	11	58	.....	58	57	.....	57
Energy conservation	36	.....	36	185	.....	185	212	.....	212
Strategic petroleum reserve	20	.....	20	94	.....	94	77	.....	77
Nuclear waste disposal fund	22	.....	22	114	.....	114	91	.....	91
Other	22	.....	22	119	.....	119	110	.....	110
Total—Energy programs	483	.....	483	2,564	.....	2,564	2,635	.....	2,635
Power Marketing Administration									
.....	80	134	-54	522	633	-111	623	594	29
Departmental administration	21	.....	21	141	.....	141	127	.....	127
Proprietary receipts from the public	206	-206	1,157	-1,157	1,492	-1,492
Total—Department of Energy	1,136	340	797	6,096	1,790	4,306	5,810	2,087	3,724

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$30	(**)	\$30	\$174	\$1	\$173	\$161	\$1	\$160
Health Resources and Services Administration:									
Public enterprise funds	2		2	6		6	13	1	12
Health resources and services	134		134	613		613	477		477
Indian health and facilities	30		30	369		369	329		329
Centers for Disease Control	42		42	161		161	138		138
National Institutes of Health:									
Cancer research	68		68	462		462	416		416
Heart, lung, and blood research	48		48	300		300	258		258
Arthritis, diabetes, and digestive and kidney diseases	29		29	205		205	169		169
Neurological and communicative disorders and stroke	23		23	142		142	126		126
Allergy and infectious diseases	21		21	139		139	117		117
General medical sciences	38		38	179		179	154		154
Child health and human development	16		16	121		121	111		111
Other research institutes	35		35	238		238	203		203
Research resources	20		20	107		107	90		90
Other	21		21	2		2	30		30
Total—National Institutes of Health	318		318	1,895		1,895	1,673		1,673
Alcohol, Drug Abuse, and Mental Health Administration	58		58	393		393	404		404
Office of Assistant Secretary for Health	2		2	76		76	66		66
Total—Public Health Service	615	(**)	615	3,687	1	3,686	3,260	2	3,258
Health Care Financing Administration:									
Grants to States for Medicaid	1,936		1,936	9,156		9,156	8,177		8,177
Payments to health care trust funds	1,586		1,586	7,618		7,618	7,007		7,007
Program management	40		40	44		44	49		49
Federal hospital insurance trust fund:									
Benefit payments	3,715		3,715	20,029		20,029	17,200		17,200
Administrative expenses and construction	55		55	304		304	247		247
Interest on normalized tax transfers				13		13			
Total—FHI trust fund	3,770		3,770	20,346		20,346	17,447		17,447
Federal supplementary medical ins. trust fund:									
Benefit payments	1,620		1,620	8,522		8,522	8,066		8,066
Administrative expenses and construction	78		78	430		430	440		440
Total—FSMI trust fund	1,698		1,698	8,952		8,952	8,506		8,506
Total—Health Care Financing Administration	9,031		9,031	46,116		46,116	41,186		41,186
Social Security Administration:									
Payments to social security trust funds	156		156	1,595		1,595	720		720
Special benefits for disabled coal miners	88		88	433		433	439		439
Supplemental security income program	782		782	3,931		3,931	3,060		3,060
Assistance payments program	721		721	3,674		3,674	3,599		3,599
Child support enforcement	51		51	248		248	232		232
Low income home energy assistance	301		301	1,350		1,350	1,326		1,326
Refugee and entrant assistance	33		33	236		236	246		246
Payments to States from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	13,867		13,867	67,736		67,736	64,100		64,100
Administrative expenses and construction	131		131	665		665	657		657
Payment to railroad retirement account									
Vocational rehabilitation services									
Interest expense on interfund borrowings	109		109	741		741	781		781
Interest on normalized tax transfers				311		311			
Total—FOASI trust fund	14,107		14,107	69,453		69,453	65,539		65,539

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,557		\$1,557	\$7,599		\$7,599	\$7,322		\$7,322
Administrative expenses and construction	46		46	252		252	238		238
Payment to railroad retirement account									
Vocational rehabilitation services									
Interest on normalized tax transfers				30		30			
Total—FDI trust fund	1,603		1,603	7,881		7,881	7,560		7,560
Total—Social Security Administration	17,842		17,842	88,800		88,800	82,721		82,721
Human Development Services:									
Social services block grants	228		228	1,170		1,170	1,164		1,164
Human development services	144		144	785		785	772		772
Family social services	44		44	284		284	274		274
Work incentives	27		27	91		91	91		91
Community services	29		29	165		165	127		127
Other	(**)	(**)	(**)	2	\$1	(**)	-2	(**)	-2
Total—Human Development Services	473	(**)	472	2,497	1	2,495	2,426	(**)	2,426
Departmental management	39		39	106		106	103		103
Proprietary receipts from the public		\$491	-491		2,308	-2,308		\$1,929	-1,929
Intradepartmental transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund									
Federal supplementary medical insurance trust fund	-1,559		-1,559	-7,512		-7,512	-7,007		-7,007
Payments for tax and other credits ³ :									
Federal old-age and survivors insurance trust fund	-142		-142	-1,465		-1,465	-667		-667
Federal disability insurance trust fund	-14		-14	-130		-130	-52		-52
Federal hospital insurance trust fund	-27		-27	-106		-106			
Other	-109		-109	-741		-741	-781		-781
Total—Department of Health and Human Services	26,149	492	25,657	131,252	2,310	128,941	121,189	1,931	119,258
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	216	303	-87	1,150	1,495	-345	1,131	1,212	
Housing for the elderly or handicapped fund	40	36	3	429	175	254	464	145	
Other	5	4	1	23	22	1	19	18	
Rent supplement payments	-1,582		-1,582	93		93	117		
Homeownership assistance	96		96	115		115	117		
Rental housing assistance	212		212	249		249	275		
Low-rent public housing	597		597	1,008		1,008	724		
College housing grants	(**)		(**)	3		3	9		
Lower income housing assistance	1,330		1,330	2,707		2,707	2,391		
Other	(**)		(**)	6		6	6		
Total—Housing Programs	914	344	570	5,784	1,692	4,092	5,254	1,374	3,880
Public and Indian Housing:									
Low-rent housing—loans and other expenses	118	52	66	8,302	196	8,105	502	302	
Payments for operation of low-income housing projects	79		79	503		503	463		
Total—Public and Indian Housing	197	52	145	8,805	196	8,609	965	302	66
Government National Mortgage Association:									
Special assistance functions fund							1,344	796	
Emergency mortgage purchase assistance							165	27	
Management and liquidating functions fund	59	29	30	323	467	-144	29	101	
Guarantees of mortgage-backed securities	2	23	-21	11	110	-99	7	86	
Participation sales fund	14		14	-40		-40	-23		
Total—Government National Mortgage Association	75	52	23	294	577	-283	1,522	1,010	51
Community Planning and Development:									
Public enterprise fund	9	9	(**)	57	61	-4	49	67	
Community development grants	267		267	1,716		1,716	1,600		
Urban development action grants	36		36	182		182	169		
Other	(**)		(**)	6		6	7		
Total—Community Planning and Development	312	9	303	1,960	61	1,899	1,825	67	1,777
Management and administration	16		16	130		130	108		
Other	4	(**)	4	20	-2	22	14	3	
Total—Department of Housing and Urban Development	1,518	457	1,061	16,993	2,524	14,468	9,688	2,756	6,990

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$26		\$26	\$174		\$174	\$155		\$155
Payments in lieu of taxes	(**)		(**)	1		1	(**)		(**)
Payments to States and counties for general purpose fiscal assistance	1		1	78		78	53		53
Other	6		6	47		47	32		32
Minerals Management Service	62		62	302		302	472		472
Office of Surface Mining Reclamation and Enforcement	18		18	109		109	82		82
Total—Land and minerals management	113		113	711		711	793		793
Water and science:									
Bureau of Reclamation:									
Construction program	43	\$2	41	277	\$30	247	296	\$42	253
Operation and maintenance	11		11	60		60	58		58
Other	11		11	52		52	44		44
Geological Survey	37		37	189		189	190		190
Bureau of Mines	13	1	11	72	8	64	77	8	69
Total—Water and science	114	4	111	649	38	611	664	50	614
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	51		51	238		238	209		209
Total—Fish and wildlife and parks	80		80	457		457	413		413
Total—Fish and wildlife and parks									
131									
Bureau of Indian Affairs:									
Operation of Indian programs									
Construction	68		68	427		427	402		402
Indian tribal funds	6		6	58		58	64		64
Other	24		24	154		154	193		193
Other	1	1	1	25	4	21	28	5	22
Total—Bureau of Indian Affairs	99	1	99	664	4	660	687	5	682
Territorial and International Affairs									
Departmental offices	11		11	77		77	81		81
Proprietary receipts from the public:	4		4	33		33	37		37
Receipts from oil and gas leases, national petroleum reserve in Alaska					1	-1		10	-10
Other		251	-251		862	-862	(**)	692	-692
Intrabudgetary transactions				-3		-3	-22		-22
Total—Department of the Interior	474	256	218	2,828	905	1,923	2,864	757	2,107
Department of Justice:									
General administration									
United States Parole Commission	7		7	39		39	23		23
Legal activities	1		1	3		3	3		3
Interagency law enforcement	59		59	329		329	263		263
Federal Bureau of Investigation	(**)		(**)	49		49	23		23
Drug Enforcement Administration	79		79	431		431	366		366
Immigration and Naturalization Service	20		20	129		129	126		126
Federal Prison System	40		40	219		219	210		210
Office of Justice Programs	45	2	43	243	10	233	205	9	196
Other	13		13	57		57	51		51
Other	2	30	-28	1	43	-42		-17	17
Total—Department of Justice	264	32	232	1,500	53	1,447	1,270	-8	1,278
Department of Labor:									
Employment and Training Administration:									
Program administration									
Training and employment services	7		7	27		27	36		36
Community service employment for older Americans	206		206	1,090		1,090	986		986
Federal unemployment benefits and allowances	22		22	127		127	124		124
State unemployment insurance and employment service operation	(**)		(**)	2		2	29		29
Advances to the unemployment trust fund and other funds	24		24	64		64	63		63
Other	157		157	825		825	2,407		2,407
Other	-9		-9	-10		-10	1		1

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,606		\$1,606	\$6,898		\$6,898	\$7,744		\$7,744
State administrative expenses	171		171	934		934	931		931
Federal administrative expenses	17		17	57		57	42		42
Interest on refunds of taxes	(**)		(**)	1		1	2		2
Repayment of advances from the general fund				340		340			
Interest on advances to the Employment Security Administration account									
Railroad-unemployment insurance:									
Railroad unemployment benefits	19		19	85		85	126		126
Administrative expenses	1		1	9		9	5		5
Payment of interest on advances from railroad retirement account				5		5			
Total—Unemployment trust fund	1,816		1,816	8,330		8,330	8,849		8,849
Total—Employment and Training Administration	2,223		2,223	10,453		10,453	12,495		12,495
Labor-Management Services	5		5	23		23	25		25
Pension Benefit Guaranty Corporation	16	\$11	5	73	\$63	10	60	\$44	16
Employment Standards Administration:									
Salaries and expenses	18		18	73		73	74		74
Special benefits	49		49	-229		-229	-155		-155
Black lung disability trust fund	50		50	254		254	259		259
Special workers' compensation expenses	4		4	23		23	18		18
Occupational Safety and Health Administration	21		21	86		86	84		84
Mine Safety and Health Administration	11		11	64		64	63		63
Bureau of Labor Statistics	16		16	55		55	51		51
Departmental management	20		20	100		100	51		51
Proprietary receipts from the public		(**)	(**)		1	-1		17	-17
Intrabudgetary transactions	-162		-162	-1,228		-1,228	-2,494		-2,494
Total—Department of Labor	2,272	10	2,261	9,747	65	9,683	10,532	61	10,470
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	68		68	449		449	386		386
Acquisition, operation, and maintenance of buildings abroad	5		5	56		56	54		54
Payment to Foreign Service retirement and disability fund				107		107	104		104
Foreign Service retirement and disability fund	19		19	74		74	85		85
Other	2		2	9		9	5		5
Total—Administration of Foreign Affairs	94		94	696		696	634		634
International Organizations and Conferences	30		30	437		437	483		483
International Commissions	1		1	12		12	12		12
Migration and Refugee Assistance	27		27	147		147	108		108
International Narcotics Control	2		2	21		21	12		12
Other	2		2	17		17	3		3
Proprietary receipts from the public		-1	1		-1	1		-17	-17
Intrabudgetary transactions	(**)		(**)	-148		-148	-141		-141
Total—Department of State	155	-1	156	1,181	-1	1,182	1,110	-17	1,127
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	598		598	4,852		4,852	3,833		3,833
Other	2		2	15		15	5		5
Other programs	16		16	147		147	145		145
Total—Federal Highway Administration	616		616	5,013		5,013	3,984		3,984
National Highway Traffic Safety Administration:									
Operations and research	3		3	29		29	23		23
Trust fund share of highway safety programs	12		12	38		38	53		53
Other	(**)		(**)	1		1	3		3

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds		\$1	-\$1	\$26	\$21	\$5	\$42	\$32	\$10
Northeast corridor improvement program	\$10		10	68		68	111		111
Grants to National Railroad Passenger Corporation	2		2	385		385	1,504		1,504
Other	6		6	46		46	115		115
Total—Federal Railroad Administration	18	1	17	526	21	505	1,772	32	1,741
Urban Mass Transportation Administration:									
Formula grants	81		81	439		439	632		632
Discretionary grants	34		34	129		129	68		68
Other	111		111	678		678	849		849
Federal Aviation Administration:									
Operations	94		94	772		772	870		870
Other	2		2	53	(**)	53	59	(**)	59
Airport and airway trust fund:									
Grants-in-aid for airports	68		68	362		362	315		315
Facilities and equipment	33		33	157		157	108		108
Research, engineering and development	18		18	91		91	46		46
Operations	122		122	398		398	257		257
Total—Airport and airway trust fund	241		241	1,008		1,008	727		727
Total—Federal Aviation Administration	337		337	1,833	(**)	1,833	1,657	(**)	1,656
Coast Guard:									
Operating expenses	138		138	723		723	675		675
Acquisition, construction, and improvements	25		25	196		196	169		169
Retired pay	26		26	110		110	131		131
Other	4	(**)	4	47	2	46	48	2	46
Total—Coast Guard	194	(**)	193	1,076	2	1,075	1,023	2	1,022
Maritime Administration:									
Public enterprise funds	28	9	19	61	66	-5	108	57	50
Ship construction				1		1	10		10
Operating-differential subsidies	24		24	148		148	139		139
Other	6		6	44		44	32		32
Other	-7		-7	35	5	30	42	5	36
Proprietary receipts from the public	(**)	3	-3	2	14	-12	1	28	-27
Intrabudgetary transactions	-1		-1	-4		-4	-2		-2
Total—Department of Transportation	1,457	13	1,444	10,048	109	9,940	10,393	124	10,268
Department of the Treasury:									
Office of the Secretary	-5		-5	-133		-133	59		59
Office of Revenue Sharing:									
Salaries and expenses	(**)		(**)	3		3	3		3
General revenue sharing	17		17	2,300		2,300	2,283		2,283
Federal Law Enforcement Training Center	1		1	6		6	7		7
Financial Management Service:									
Salaries and expenses	13		13	93		93	88		88
Claims, judgements, and relief acts	7		7	101		101	85		85
Advances to the railroad retirement account							525		525
Payments to Synthetic Fuels Corporation	3		3	16		16	7		7
Other	1		1	4		4	5		5
Total—Financial Management Service	25		25	214		214	710		710
Bureau of Alcohol, Tobacco and Firearms	14		14	73		73	68		68
United States Customs Service	49		49	320		320	300		300
Bureau of Engraving and Printing	-2		-2	-12		-12	-8		-8
Bureau of the Mint	6		6	43		43	-44		-44
Bureau of the Public Debt	21		21	79		79	66		66

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$8		\$8	\$46		\$46	\$40		\$40
Processing tax returns	84		84	412		412	356		356
Examinations and appeals	99		99	588		588	526		526
Investigation, collection and taxpayer service	82		82	439		439	422		422
Payment where credit exceeds liability for tax	47		47	60		60	156		156
Refunding internal revenue collections, interest	68		68	491		491	559		559
Internal revenue collections for Puerto Rico	37		37	158		158	143		143
Other	(**)	(**)	(**)	1	\$1	(**)	1	\$1	(**)
Total—Internal Revenue Service	425	(**)	425	2,196	1	2,195	2,201	1	2,200
United States Secret Service	37		37	140		140	99		99
Comptroller of the Currency	13	\$5	7	70	90	-20	66	73	-7
Interest on the public debt:									
Public issues (accrual basis)	11,965		11,965	60,503		60,503	50,668		50,668
Special issues (cash basis)	986		986	14,348		14,348	11,253		11,253
Total—Interest on the public debt	12,951		12,951	74,851		74,851	61,921		61,921
Proprietary receipts from the public		346	-346		1,599	-1,599		1,487	-1,487
Receipts from off-budget Federal entities		561	-561		5,097	-5,097		4,602	-4,602
Intrabudgetary transactions		-102	-102		-3,341	-3,341		-3,748	-3,748
Total—Department of the Treasury	13,450	912	12,538	76,810	6,787	70,023	63,983	6,163	57,819
Environmental Protection Agency:									
Salaries and expenses	47		47	259		259	235		235
Research and development	11		11	59		59	62		62
Abatement, control, and compliance	52		52	167		167	151		151
Construction grants	209		209	1,272		1,272	1,068		1,068
Hazardous substance response trust fund	22		22	126		126	108		108
Other	1	(**)	1	46	(**)	46	46	(**)	46
Proprietary receipts from the public		2	-2		3	-3		1	-1
Intrabudgetary transactions				-44		-44			-44
Total—Environmental Protection Agency	341	2	339	1,886	3	1,883	1,627	1	1,626
General Services Administration:									
Real property activities	184		184	-180		-180	-177		-177
Personal property activities	7		7	21		21	-79		-79
Office of Information Resources Management	31		31	-2		-2	-41		-41
Records activities	8	(**)	8	42	(**)	42	35	(**)	35
Federal property resources activities	-26		-26	-164		-164	37		37
General activities	14		14	61	(**)	61	53		53
Proprietary receipts from the public		-95	95		-206	206		21	-21
Total—General Services Administration	218	-95	313	-222	-206	-16	-173	21	-194
National Aeronautics and Space Administration:									
Research and development	170		170	829		829	1,543		1,543
Space flight, control, and data communications	323		323	1,755		1,755	900		900
Construction of facilities	13		13	69		69	43		43
Research and program management	110		110	556		556	516		516
Other		-1	1		4	-4		1	-1
Total—National Aeronautics and Space Administration	616	-1	617	3,209	4	3,205	3,002	1	3,001
Office of Personnel Management:									
Salaries and expenses	12		12	74		74	72		72
Government payment for annuitants, employees health benefits	126		126	610		610	554		554
Payment to civil service retirement and disability fund	(**)		(**)	1		1	1		1
Civil service retirement and disability fund	2,075		2,075	9,545		9,545	8,978		8,978
Employees health benefits fund	544	540	4	2,716	2,832	-116	2,675	2,634	-35
Employees life insurance fund	73	229	-155	356	695	-339	298	647	(**)
Retired employees health benefits fund	1	1	(**)	7	7	(**)	7	7	(**)
Other	-1	4	-5	5	6	(**)	(**)	9	(**)
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)		(**)	-3		-3	-1		-1
Other	-3		-3	-14		-14	-15		-15
Total—Office of Personnel Management	2,828	774	2,055	13,296	3,539	9,757	12,569	3,297	9,272

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$85	\$69	\$16	\$392	\$327	\$65	\$412	\$281	\$131
Disaster loan fund	36	71	-34	320	383	-63	280	391	-111
Other	1	(**)	1	12	6	6	13	5	8
Salaries and expenses	20		20	109		109	105		105
Other		(**)	(**)		(**)	(**)		(**)	(**)
Total—Small Business Administration	142	141	2	833	715	118	811	677	133
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	132	46	86	664	514	150	597	479	118
Direct loan revolving fund	2	5	-2	12	26	-14	14	30	-17
Other	38	29	9	166	197	-31	178	201	-23
Compensation and pensions	1,188		1,188	5,869		5,869	5,750		5,750
Readjustment benefits	116		116	546		546	687		687
Medical care	649		649	3,585		3,585	3,353		3,353
Medical and prosthetic research	14		14	105		105	70		70
General operating expenses	48		48	342		342	324		324
Construction projects	45		45	215		215	179		179
Post-Vietnam era veterans education account	17		17	79		79	67		67
Insurance funds:									
National service life	78		78	386		386	373		373
United States government life	3		3	18		18	21		21
Veterans special life	6	5	1	29	62	-33	28	58	-30
Other	18		18	64		64	38		38
Proprietary receipts from the public:									
National service life		32	-32		176	-176		188	-188
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other		24	-24		81	-81		99	-99
Intrabudgetary transactions	(**)		(**)	-46		-46	-9		-9
Total—Veterans Administration	2,354	141	2,214	12,033	1,056	10,977	11,670	1,055	10,615
Independent agencies:									
Action	11	(**)	11	51	(**)	51	53	(**)	53
Board for International Broadcasting	5		5	58		58	49		49
Consumer Product Safety Commission	2	(**)	2	15	(**)	15	14	(**)	14
Corporation for Public Broadcasting				151		151	130		130
District of Columbia:									
Federal payment				505		505	483		483
Loans and repayable advances					107	-107		31	-31
Equal Employment Opportunity Commission	11	(**)	11	68	(**)	68	60		69
Export-Import Bank of the United States	119	220	-101	1,397	1,813	-416	1,655	1,348	307
Federal Communications Commission	7	(**)	7	40	(**)	40	36	(**)	36
Federal Deposit Insurance Corporation	165	881	-716	1,349	2,272	-923	1,198	2,223	-1,025
Federal Emergency Management Agency:									
Public enterprise funds	18	22	-4	127	141	-14	206	125	81
Salaries and expenses	10		10	59		59	53		53
Emergency management and planning assistance	38		38	159		159	89		89
Emergency food distribution and shelter program	(**)		(**)	69		69	57		57
Other		(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	6	6	(**)	34	34	(**)	33	31	2
Federal Savings and Loan Insurance Corp. fund	50	169	-119	1,559	674	886	263	815	-552
Interest adjustment payments		(**)	(**)		(**)	(**)		(**)	(**)
Federal Trade Commission	5		5	26	(**)	26	28	(*)	28
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority				44		44	26		26
Other	1	(**)	(**)	3	1	3	3	1	2
Interstate Commerce Commission	4	(**)	4	24		24	25		25
Legal Services Corporation	48		48	124		124	112		112
Merit Systems Protection Board	2		2	9		9	11	-2	13
National Credit Union Administration:									
Central liquidity facility	87	85	2	625	606	20	256	266	-11
Other	5	3	2	65	784	-719	12	89	-76

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$13		\$13	\$68		\$68	\$58		
National Endowment for the Humanities	10		10	55		55	51		
Institute of Museum Services	(**)		(**)	10		10	7		
National Labor Relations Board	10		10	57	(**)	57	55		
National Science Foundation	90		90	472	(**)	473	429	(**)	
National Transportation Safety Board	2	(**)	2	9	(**)	9	8	(**)	
Nuclear Regulatory Commission	40	(**)	40	198	(**)	198	190		
Panama Canal Commission	37	\$32	5	170	\$168	2	152	\$160	
Postal Service (payment to the Postal Service fund)		(**)	(**)	619	-1	620	440		
Railroad Retirement Board:									
Federal windfall subsidy	33		33	167		167	174		
Payment to railroad unemployment insurance trust fund	9		9	9		9			
Milwaukee railroad restructuring, administration	1		1	-1		-1	-14		
Railroad retirement accounts:									
Social security equivalent benefit account	297		297	1,471		1,471			
Benefits payments and claims	179		179	915		915	2,351		
Advances to the railroad retirement account from the FOASI trust fund									
Advances to the railroad retirement account from the FDI trust fund	(**)		(**)	(**)		(**)	(**)		
Disbursements for the payment of FOASI benefits	(**)		(**)	-1		-1	(**)		
Disbursements for the payment of FDI benefits	(**)		(**)	(**)		(**)	(**)		
Administrative expenses	4		4	18		18	19		
Interest on refunds of taxes	(**)		(**)	5		5	(**)		
Other									
Proprietary receipts from the public		(**)	(**)		1	-1		(**)	
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds				-32		-32	-525		
Interest transferred to federal hospital insurance trust fund									
Interest on advances to railroad unemployment insurance account				-5		-5			
Total—Railroad Retirement Board	522	(**)	522	2,547	1	2,547	2,005	(**)	2,000
Securities and Exchange Commission	9	(**)	9	44	(**)	44	39	(**)	
Smithsonian Institution	17	1	16	93	1	92	84	(**)	
Tennessee Valley Authority	362	382	-20	2,326	1,984	342	2,146	2,000	
United States Information Agency	61	(**)	61	267	(**)	267	214	-1	
United States Railway Association	(**)		(**)	1		1	1		
Other independent agencies	21	3	18	234	10	224	225	10	
Total—Independent agencies	1,788	1,804	-16	13,734	8,594	5,140	10,958	7,088	3,870
Undistributed offsetting receipts:									
Other interest					(**)	(**)			
Federal employer contributions to retirement and social insurance funds:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-1		-1	-1		
Department of Defense—Civil:									
Military retirement fund ²	-1,238		-1,238	-6,749		-6,749	-6,588		
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-187		-187	-891		-891	-693		
Federal disability insurance trust fund	-18		-18	-86		-86	-80		
Federal hospital insurance trust fund	-120		-120	-566		-566	-513		
Department of State:									
Foreign Service retirement and disability fund	-3		-3	-17		-17	-15		
Office of Personnel Management:									
Civil Service retirement and disability fund	-300		-300	-1,575		-1,575	-1,401		
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-83		-83	-436		-436	-390		
Subtotal	-1,949		-1,949	-10,321		-10,321	-9,680		

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-\$3		-\$3	-\$5		-\$5	-\$4		-\$4
Department of Defense—Civil:									
Military retirement fund	-27		-27	-481		-481			
Soldiers' and Airmen's Home permanent fund				-4		-4	-3		-3
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund ...	-74		-74	-1,663		-1,663	-903		-903
Federal disability insurance trust fund	-9		-9	-228		-228	-230		-230
Federal hospital insurance trust fund	-15		-15	-913		-913	-684		-684
Federal supplementary medical insurance trust fund ..	-9		-9	-519		-519	-365		-365
Department of Labor:									
Unemployment trust fund	-23		-23	-561		-561	-333		-333
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	-114		-114	-82		-82
Department of Transportation:									
Airport and airway trust fund	-1		-1	-355		-355	-254		-254
Highway trust fund	-4		-4	-580		-580	-471		-471
Environmental Protection Agency:									
Post-closure liability trust fund				-1		-1			
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-62		-62	-6,243		-6,243	-5,172		-5,172
Veterans Administration:									
United States government life insurance fund	(**)		(**)	-11		-11	-12		-12
National service life insurance fund	-4		-4	-433		-433	-395		-395
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-42		-42	-96		-96	-19		-19
Other	-3		-3	-22		-22	-28		-28
Subtotal	-275		-275	-12,229		-12,229	-8,956		-8,956
Rents and royalties on the Outer Continental Shelf lands ..		\$289	-289		\$2,427	-2,427		\$2,188	-2,188
Total—Undistributed offsetting receipts	-2,224	289	-2,514	-22,550	2,427	-24,977	-18,637	2,188	-20,825
Total—Budget outlays	83,746	8,895	74,851	436,631	46,366	390,265	390,888	41,843	349,045
Off-budget Federal entities:									
Federal Financing Bank	2,527	2,100	427	13,103	12,084	1,019	9,094	9,472	-379
Petroleum acquisition and transportation, strategic petroleum reserve	195		195	858		858	850		850
Postal Service	2,020	2,385	⁵ -365	11,651	12,599	-948	11,073	11,908	-834
Rural electrification and telephone revolving fund	55	81	-26	477	507	-30	347	400	-53
Rural Telephone Bank	6	11	-5	64	51	13	75	48	27
Synthetic Fuels Corporation fund	3	3		16	16		7	7	
U.S. Railway Association							3	17	-14
Total—Off-budget Federal entities	4,807	4,581	225	26,168	25,257	911	21,450	21,853	-403
Total—Outlays	88,553	13,476	75,077	462,798	71,622	391,176	412,338	63,696	348,642

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$14,265	\$14,227
Receipts from off-budget Federal entities	5,097	4,602
Intrabudgetary transactions	51,235	38,601
Total receipts offset against outlays	70,597	57,430

¹In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in Department of Defense—Civil (and the income security function) while imputed accruals are included in the Department of Defense—Military (and the national defense function) outlays are offset in undistributed offsetting receipts.

²Effective October 1, 1984 military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account.

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

⁴Includes an adjustment to prior reporting.

⁵The Postal Service figure represents reporting for the full calendar month of February and is partially estimated. This estimate includes \$147 million for postal money orders issued between February 1 and 28, which is derived from the Postal Service consolidated reporting system.

... No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (- denotes net reduction of either liability or asset accounts)			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financial authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$18,443	\$126,092	\$80,334	\$1,572,267	\$1,679,916	\$1,698,358
Federal Financing Bank				(**)	(**)	(**)
Total public debt securities	18,443	126,092	80,334	1,572,267	1,679,916	1,698,358
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	- 15	- 47	- 93	4,481	4,449	4,434
Total federal securities	18,428	126,045	80,241	1,576,748	1,684,364	1,702,793
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	2,434	33,214	2,204	264,159	294,939	297,373
Total borrowing from the public	15,994	92,831	78,036	1,312,589	1,389,426	1,405,420
Accrued interest payable to the public	-6,965	-6,498	-861	27,359	27,826	20,861
Allocations of special drawing rights	-76	-194	16	4,895	4,777	4,701
Deposit funds	766	818	1,047	12,292	12,344	13,110
Miscellaneous liability accounts (includes checks outstanding etc.)	5,614	-2,079	239	10,693	3,001	8,614
Total liability accounts	15,332	84,878	78,478	1,367,828	1,437,374	1,452,705
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	-2,041	-5,206	-13,331	8,514	5,349	3,308
Tax and loan note accounts	-7,301	-8,061	31	21,913	21,153	13,852
Balance	-9,342	-13,267	-13,300	30,426	26,502	17,160
Special drawing rights:						
Total holdings	88	227	-308	5,554	5,693	5,768
SDR certificates issued to Federal Reserve Banks				-4,618	-4,618	-4,618
Balance	88	227	-308	936	1,075	1,150
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments			5,528	19,699	19,699	19,699
Maintenance of value adjustments	-279	-709	144	-1,799	-2,229	-2,508
Letter of credit issued to IMF	-33	15	-3,277	-7,992	-7,944	-7,911
Dollar deposits with the IMF	10	11	3	-50	-49	-50
Receivable/payable (-) for interim maintenance of value adjustments	120	299	-81	379	558	679
Balance	-182	-384	2,317	10,237	10,036	9,858
Loans to International Monetary Fund	-43	-128	-19	1,364	1,279	1,288
Other cash and monetary assets	385	572	-995	7,548	7,736	8,128
Total cash and monetary assets	-9,094	-12,979	-12,304	50,512	46,628	37,533
Miscellaneous asset accounts	3,412	-2,475	2,165	16,088	10,201	13,613
Total asset accounts	-5,682	-15,454	-10,139	66,600	56,829	51,146
Excess of liabilities (+) or assets (-)	+21,014	+100,332	+88,617	+1,301,228	+1,380,545	+1,401,588
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	41	222	198		181	25
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (-)]	+21,056	+100,553	+88,815	+1,301,228	+1,380,726	+1,401,713

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

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period.....	\$1,380,545	\$1,301,228	\$1,116,629
Adjustments during current fiscal year for changes in composition of unified budget.....			
Excess of liabilities beginning of period (current basis).....	1,380,545	1,301,228	1,116,629
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year.....	20,830	99,643	89,218
Changes in composition of unified budget.....			
Budget surplus (-) or deficit (Table 3).....	20,830	99,643	89,218
Off-budget surplus (-) or deficit (Table 3).....	225	911	-403
Total budget surplus (-) or deficit (Table 3).....	21,056	100,553	88,815
Transactions not applied to current year's surplus or deficit:			
Seigniorage.....	-41	-222	-198
Increment on gold.....			
Proceeds from currency.....			
Profit on sale of gold.....			
Net gain (-)/loss for IMF loan valuation adjustment.....			
Total—transactions not applied to current year's surplus or deficit.....	-41	-222	-198
Excess of liabilities close of period.....	1,401,559	1,401,559	1,205,245

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, Issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	-\$1	-\$5	-\$7	\$34	\$30	\$2
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-11	-31	-48	153	133	12
Department of Housing and Urban Development:						
Federal Housing Administration	-3	-11	-37	140	132	12
Department of the Interior:						
Bureau of Land Management		(**)		14	14	14
Department of Transportation:						
Coast Guard:						
Family housing mortgages	(**)	(**)	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages				(**)	(**)	(**)
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority				1,725	1,725	1,725
Total agency securities	-15	-47	-93	4,481	4,449	4,439

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, February 1985 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$1,685	\$1,466	-\$5,017	\$18,609	\$18,390	\$20,075
Commerce, Fishing Vessels NOAA		2	9	18	20	20
Export-Import Bank of United States			87			
Federal Emergency Management Agency:						
National insurance development fund		6		55	61	61
National flood insurance fund		-213	63	213		
Federal Financing Bank	577	1,080	-212	144,909	145,412	145,989
Federal Housing Administration:						
General insurance	-80	-80		1,790	1,790	1,710
Special risk insurance	-30	-30		1,984	1,984	1,954
General Services Administration:						
Pennsylvania Avenue Development Corporation			5	55	55	55
Rural Communication Development Fund	1	3	3	18	20	21
Rural Electrification Administration		94	59	7,865	7,959	7,959
Rural Telephone Bank		8	30	751	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund		-1,535	340	3,381	1,846	1,846
Agricultural credit insurance fund		-521		4,486	3,965	3,965
Rural development insurance fund				1,516	1,516	1,516
Secretary of Education:						
College housing loans				2,687	2,687	2,687
Secretary of Energy:						
Bonneville Power Administration			50	1,405	1,405	1,405
Secretary of Housing and Urban Development:						
Housing for the elderly and Handicapped		225	300	4,376	4,601	4,601
Low-rent public housing	100	8,033	65	1,000	8,933	9,033
New communities guaranty:						
Title IV			-8			
Title VII			-376			
Urban renewal fund				8	8	8
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account		1,335	1,291	2,279	3,614	3,614
Railroad retirement social security equivalent fund		639			639	639
Secretary of Transportation:						
Aircraft purchase loan guarantee program			12			
Rail Passenger Service Act			1,120			
Railroad revitalization and improvement						
Rail service assistance			-1			
Regional Rail Reorganization			22	64	64	64
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of Public Debt Securities	2,252	10,512	-2,158	199,621	207,880	210,133
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States		162	113	15,690	15,852	15,852
National Credit Union Administration	2	19	-10	269	286	289
Postal Service				1,087	1,087	1,087
Tennessee Valley Authority	140	515	35	13,435	13,810	13,950
U.S. Railway Association			-14	51	51	51
Total borrowing from the Federal Financing Bank	142	696	124	30,532	31,086	31,229

Note: Includes only amounts loaned to Federal agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	-\$1	\$2				\$3
Department of Commerce	2	75	\$1	\$6		80
Department of Energy	10	10				
Department of Health and Human Services	2	4	2	4		6
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	118	411	134	3,065	3,359	3,400
Agency securities	(**)	-3	(**)	140	137	
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities		-11		11		
Special assistance function fund:						
Public debt securities						
Agency securities		-11	-5	11		
Management and liquidating functions fund:						
Public debt securities	-32	343	72	84	458	
Agency securities	-2	18	(**)	1	21	
Guarantees of mortgage-backed securities:						
Public debt securities	20	93	79	717	789	
Agency securities		5		67	73	
Participation sales fund:						
Public debt securities	-10	161	86	1,776	1,948	
Agency securities				12	12	
Housing Management:						
Community disposal operations fund:						
Agency securities				(**)	(**)	
Department of the Interior	56	359	300	6,528	6,831	
Department of Labor	-5	-10	-27	284	279	
Department of Transportation	-12	7	-35	252	271	
Department of the Treasury	-300	-615	1,025	3,243	2,928	
Veterans Administration:						
Veterans reopened insurance fund	-1	25	21	632	659	
Independent agencies:						
Export-Import Bank of the United States	98	575	-112	27	505	
Federal Emergency Management Agency:						
National insurance development fund	6	50			44	
Federal Savings and Loan Insurance Corporation:						
Public debt securities	119	-887	554	6,172	5,166	
Agency securities				67	67	
National Credit Union Administration	-2	720	76	325	1,047	
Other	27	70	-7	983	1,026	
Total public debt securities	93	1,393	2,170	24,098	25,398	
Total agency securities	-2	-2	-5	310	310	
Total Federal funds	91	1,391	2,165	24,408	25,708	
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	1	1	
Library of Congress		(**)	1	2	3	
The Judiciary:						
Judicial survivors annuity fund	3	5	5	91	93	
Funds Appropriated to the President	(**)	(**)	1	1	1	
Department of Agriculture	2	-20	-26	60	38	
Department of Commerce		(**)	(**)		(**)	
Department of Defense—Military	9	24	16	138	153	
Department of Defense—Civil	-177	11,070			11,247	
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	543	-2,558	-5,610	27,224	24,122	
Agency securities						
Federal disability insurance trust fund	-93	1,766	-193	4,656	6,514	
Federal hospital insurance trust fund:						
Public debt securities	378	1,164	60	16,527	17,313	
Agency securities				455	455	
Federal supplementary medical insurance trust fund	307	1,095	457	9,117	9,906	
Other	(**)	3	2	25	28	

Table continued on next page.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	- \$2	- \$2	- \$29	\$214	\$214	\$212
Department of Labor:						
Unemployment trust fund	1,054	1,014	- 15	12,397	12,357	13,411
Other	- 4	- 23	- 11	23	4	(**)
Department of State:						
Foreign service retirement and disability fund	- 12	219	165	1,978	2,209	2,197
Other	(**)	(**)	(**)	(**)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	12	459	451	6,434	6,881	6,893
Highway trust fund	416	1,869	1,309	10,840	12,293	12,709
Other		(**)	(**)	(**)	(**)	(**)
Department of the Treasury	31	107	8	84	159	191
Environmental Protection Agency	7	47	46	685	725	732
General Services Administration	(**)	(**)	(**)	5	5	5
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	- 1,113	12,636	- 96	111,829	125,577	124,465
Agency securities				175	175	175
Employees health benefits fund	- 4	122	- 27	913	1,039	1,034
Employees life insurance fund	149	333	353	5,966	6,150	6,299
Retired employees health benefits fund		(**)		1	1	1
Veterans Administration:						
Government life insurance fund	- 4	- 7	- 8	294	291	287
National service life insurance:						
Public debt securities	- 44	220	209	8,960	9,224	9,180
Agency securities				135	135	135
Veterans special life insurance fund	- 1	33	30	875	909	908
General Post Fund National Homes	3	10	1	7	14	17
Independent agencies:						
Federal Deposit Insurance Corporation	747	935	946	14,195	14,383	15,130
Harry S. Truman Memorial Scholarship Trust Fund	(**)	1	1	44	45	46
Japan-United States Friendship Commission		(**)	(**)	17	17	17
Railroad Retirement Board	67	879	1,126	3,097	3,908	3,975
Other	(**)	1	1	6	7	7
Total public debt securities	2,276	31,402	- 827	236,708	265,833	268,110
Total agency securities				765	765	765
Total trust funds	2,276	31,402	- 827	237,473	266,598	268,875
Off-budget Federal entities:						
Federal Financing Bank						
Postal Service	67	421	867	2,277	2,631	2,698
Rural electrification and telephone revolving fund				1	1	1
Total public debt securities	67	421	867	2,279	2,632	2,699
Total off-budget Federal entities	67	421	867	2,279	2,632	2,699
Grand total	2,434	33,214	2,204	264,159	294,939	297,373

...No transactions
(**) Less than \$500,000
Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$25,692	\$24,792	\$27,054	\$37,921	\$23,769								\$139,228	\$127,661
Corporation income taxes	937	1,122	11,531	2,779	1,753								18,121	13,481
Social insurance taxes and contributions:														
Employment taxes and contributions	17,350	16,752	17,328	21,592	20,097								93,120	81,091
Unemployment insurance	1,323	2,346	397	1,328	2,615								8,009	6,971
Other retirement contributions	366	426	403	406	368								1,968	1,881
Excise taxes	3,264	3,151	2,907	3,267	2,585								15,173	15,268
Estate and gift taxes	582	495	469	605	504								2,655	2,481
Customs duties	1,150	989	922	1,085	842								4,987	4,141
Miscellaneous receipts	1,586	1,421	1,395	1,471	1,488								7,361	6,851
Total—budget receipts this year ..	52,251	51,493	62,404	70,454	54,021								290,622	.....
<i>Total—budget receipts prior year ..</i>	<i>45,157</i>	<i>46,203</i>	<i>58,044</i>	<i>62,537</i>	<i>47,886</i>								.....	259,811
Outlays														
Legislative Branch	145	116	94	173	112								642	661
The Judiciary	79	67	96	66	60								368	361
Executive Office of the President ..	11	9	10	11	8								48	48
Funds Appropriated to the President:														
International security assistance ..	1,498	433	733	640	595								3,899	2,401
International development assistance	268	315	172	421	137								1,312	1,271
Other	-94	495	57	209	-127								541	108
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,742	1,817	2,941	3,414	1,663								11,578	6,071
Other	2,860	2,358	2,117	2,220	2,296								11,851	12,931
Department of Commerce	175	162	180	199	141								857	771
Department of Defense:														
Military:														
Department of the Army	5,121	4,677	5,514	5,163	5,225								25,701	22,211
Department of the Navy	6,547	6,719	6,649	6,288	6,701								32,905	28,241
Department of the Air Force	5,938	7,501	6,481	6,036	6,425								32,382	27,441
Defense agencies	1,101	1,352	875	1,426	864								5,617	10,841
Total Military ²	18,707	20,249	19,519	18,912	19,216								96,604	88,793
Civil ²	1,595	1,351	687	1,680	1,620								6,933	18,151
Department of Education	1,386	1,733	1,198	1,560	1,757								7,634	6,961
Department of Energy	879	865	999	766	797								4,306	3,721
Department of Health and Human Services:														
Human Development Services	390	559	497	577	472								2,495	2,421
Health Care Financing Administration:														
Grants to States for Medicaid ..	1,929	1,769	1,653	1,869	1,936								9,156	8,111
Federal hospital ins. trust fund ..	5,044	3,634	3,872	4,025	3,770								20,346	17,441
Federal supp. med. ins. trust fund	2,085	1,637	1,639	1,892	1,698								8,952	8,501
Other	1,434	1,539	1,561	1,503	1,626								7,662	7,051
Social Security Administration:														
Assistant Payments Program	713	812	587	840	721								3,674	3,581
Federal old-age and survivors ins. trust fund	13,401	13,273	14,626	14,045	14,107								69,453	65,531
Federal disability ins. trust fund	1,526	1,539	1,611	1,602	1,603								7,881	7,561
Other	1,394	2,254	1,744	990	1,411								7,792	6,031
Other	-1,570	-1,671	-1,944	-1,596	-1,688								-8,470	-7,031

Table continued on next page.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$4,733	\$3,033	\$3,118	\$2,524	\$1,061								\$14,468	\$6,932
Department of the Interior	458	361	410	476	218								1,923	2,107
Department of Justice	152	450	232	381	232								1,447	1,278
Department of Labor:														
Unemployment trust fund	1,265	1,377	1,550	2,322	1,816								8,330	8,849
Other	14	323	470	101	445								1,353	1,621
Department of State	489	214	90	232	156								1,182	1,127
Department of Transportation:														
Highway trust fund	1,402	1,021	1,049	794	600								4,867	3,838
Other	1,002	1,135	917	1,176	843								5,073	6,430
Department of the Treasury:														
Interest on the public debt	12,507	13,507	23,373	12,513	12,951								74,851	61,921
General revenue sharing	1,145	1	1	1,136	17								2,300	2,283
Other	-1,819	-1,102	-2,070	-1,708	-430								-7,128	-6,384
Environmental Protection Agency	407	392	491	254	339								1,883	1,626
General Services Administration	-293	118	134	-288	313								-16	-194
National Aeronautics and Space Administration	802	629	609	548	617								3,205	3,001
Office of Personnel Management	1,964	1,720	1,980	2,038	2,055								9,757	9,272
Small Business Administration	215	-8	-37	-54	2								118	133
Veterans Administration:														
Compensation and pensions	1,162	2,261	1,205	53	1,188								5,869	5,750
National service life	37	38	39	50	46								210	185
Government service life	3	3	4	4	3								18	20
Other	902	1,044	1,139	818	977								4,880	4,659
Independent agencies:														
Postal Service	411	-4	3	210	.....								620	440
Tennessee Valley Authority	265	78	-84	103	-20								342	146
Other independent agencies	1,787	818	1,873	-304	4								4,178	3,284
Undistributed offsetting receipts:														
Federal employer contributions to retirement fund ²	-1,957	-2,121	-1,994	-2,300	-1,949								-10,321	-9,680
Interest credited to certain accounts	-349	-365	-11,192	-47	-275								-12,229	-8,956
Rents and royalties on Outer Continental Shelf lands	-1,269	-281	-375	-213	-289								-2,427	-2,188
Totals this year:														
Budget outlays	81,037	79,956	77,583	76,838	74,851								390,265	.....
Budget surplus (+) or deficit (-)	-28,787	-28,462	-15,179	-6,384	-20,830								-99,643	.....
Off-budget surplus (+) or deficit (-)	+768	-440	+616	-1,629	-225								-911	.....
Total surplus (+) or deficit (-)	-28,019	-28,902	-14,563	-8,013	-21,056								-100,553	.....
Totals prior year:														
Budget outlays	70,226	67,794	74,705	68,052	68,267								.....	349,045
Budget surplus (+) or deficit (-)	-25,069	-21,592	-16,661	-5,515	-20,381								.....	-89,218
Off-budget surplus (+) or deficit (-)	+1,446	-678	+88	-246	-207								.....	+403
Total surplus (+) or deficit (-)	-23,623	-22,270	-16,572	-5,762	-20,588								.....	-88,815

¹ In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in Department of Defense—Civil and the income security function) while imputed accruals are included in the Department of Defense—Military (and the national defense function) outlays and offset in undistributed offsetting receipts.

² Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account and are included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

.....No transactions.
 (**) Less than \$500,000.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

Table 8. Effects of Federal Trust Fund Transactions on Budget Results, and Securities Held as Investments, February 1982 and Other Periods (in millions)

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	\$226	\$240	-\$14	\$1,177	\$653	\$524	\$6,434	\$6,881	\$6,881
Black lung disability	44	44	(**)	203	204	-1			
FDIC		-716	716		-923	923	14,195	14,383	15,130
Federal disability insurance	1,435	1,540	-106	6,431	7,232	-801	4,656	6,514	6,421
Federal employees life and health		-151	151		-455	455	6,879	7,189	7,334
Federal employees retirement	370	1,639	-1,269	1,980	1,066	914	114,073	128,054	126,994
Federal hospital insurance	3,840	3,516	324	17,250	18,210	-960	16,982	17,768	18,148
Federal old-age and survivors insurance	14,549	13,704	845	68,090	65,435	2,655	27,224	24,122	24,688
Federal supplementary medical insurance		-352	352		-1,359	1,359	9,117	9,906	10,214
Revenue sharing		17	-17	4,567	2,300	2,267			
Highway	1,035	600	435	5,607	4,290	1,317	10,840	12,293	12,708
Military advances		-284	284		-20	20			
Railroad retirement	273	142	131	1,486	808	678	3,097	3,741	3,811
Military retirement		173	-173		-11,074	11,074		11,247	11,074
Unemployment	2,615	1,637	978	8,009	6,930	1,079	12,397	12,357	13,411
Veterans life insurance		47	-47		-250	250	10,265	10,559	10,511
All other trust	58	336	-278	218	1,635	-1,418	1,314	1,581	1,611
Trust fund receipts and outlays on the basis of Table 5 and investments held from Table 6-D	24,446	22,133	2,313	115,016	94,680	20,336	237,473	266,598	268,878
Interfund receipts offset against trust fund outlays	4,133	4,133	.....	42,265	42,265	.....		
Total trust fund receipts and outlays ...	28,579	26,266	2,313	157,281	136,945	20,336			
Federal fund receipts and outlays on the basis of Table 5	29,575	52,715	-23,140	180,173	300,151	-119,979			
Interfund receipts offset against Federal fund outlays	30	30	.....	446	446	.....		
Total Federal fund receipts and outlays .	29,605	52,746	-23,140	180,619	300,597	-119,979			
Total interfund receipts and outlays	-4,163	-4,163	.....	-47,277	-47,277	.....		
Net budget receipts and outlays	54,021	74,851	-20,830	290,622	390,265	-99,643			

....No transactions.

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

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are \$4,567 million in Federal funds transferred to trust funds for general revenue sharing.

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$23,769	\$139,228	\$127,660
Corporation income taxes	1,753	18,121	13,484
Social insurance taxes and contributions:			
Employment taxes and contributions	20,097	93,120	81,091
Unemployment insurance	2,615	8,009	6,974
Other retirement contributions	368	1,968	1,883
Excise taxes	2,585	15,173	15,260
Estate and gift taxes	504	2,655	2,484
Customs	842	4,987	4,140
Miscellaneous	1,488	7,361	6,852
Total	54,021	290,622	259,827
NET OUTLAYS			
National defense ¹	19,785	99,588	91,450
International affairs	884	6,853	5,542
General science, space, and technology	715	3,688	3,361
Energy	215	1,752	1,418
Natural resources and environment	786	5,465	5,195
Agriculture	2,054	12,795	7,504
Commerce and housing credit	-805	620	2,186
Transportation	1,505	10,290	10,611
Community and regional development	438	3,632	3,376
Education, training, employment and social services	2,628	12,288	11,341
Health	2,778	13,686	12,369
Social security and medicare	20,583	103,242	96,347
Income security ¹	10,220	56,279	48,241
Veterans benefits and services	2,218	10,996	10,636
Administration of justice	453	2,538	2,296
General government	699	2,205	1,676
General purpose fiscal assistance	116	3,241	3,404
Net Interest	11,820	53,856	43,961
Undistributed offsetting receipts ¹	-2,238	-12,748	-11,868
Total	74,851	390,265	349,045

¹ Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *Guide to the Monthly Treasury Statement*, May 1983 (Available from the Financial Management Service, U.S. Department of Treasury, Washington, D.C. 20226). This publication describes and explains each element within the *MTS*, including how data are prepared, a brief history of the publication, and other information.
- *Federal Financial Transactions* (Available from GPO, Washington, D.C. 20402). This publication provides a detailed description of the Department of the Treasury's financial operations.
- *A Glossary of Terms Used in the Federal Budget Process*, March 1980 (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.
- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.
- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.
- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.
- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:
 - The Budget of the United States Government, FY 19__*
 - Appendix, The Budget of the United States Government, FY 19__*
 - The United States Budget in Brief, FY 19__*
 - Special Analyses*
 - Historical Tables*
- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents individual receipt and appropriation accounts at the detail level.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, (202)783-3238.
The subscription price: \$27.00 per year (domestic), \$33.75 per year (foreign).
No single copies are sold.

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For the Fiscal Year Through
March 31, 1985,
and Other Periods

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

Department of the Treasury
Financial Management Service

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

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 17th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1984 and 1985, by Month (In millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/(Surplus)
FY 1984			
October	\$45,157	\$70,226	\$25,069
November	46,202	67,794	21,591
December	58,044	74,705	16,661
January	62,537	68,052	5,515
February	47,886	68,267	20,381
March	44,464	73,020	28,555
April	80,180	68,687	(11,493)
May	37,459	71,391	33,932
June	69,282	71,283	2,000
July	52,017	68,432	16,416
August	55,209	88,707	33,498
September	68,019	51,234	(16,785)
Total	666,457	841,800	175,342
FY 1985			
October	52,251	81,037	28,787
November	51,494	79,956	28,462
December	62,404	77,583	15,179
January	70,454	76,838	6,384
February	54,021	74,851	20,830
March	49,606	78,067	28,461
Year-to-date	340,228	468,332	128,104

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

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

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1985 ¹	Actual Previous Fiscal Year to Date (1984)	Budget Estimates Next Fiscal Year (1986) ¹
Total budget and off-budget results:					
Budget receipts	\$49,606	\$340,228	\$740,595	\$304,291	\$794,300
Budget outlays	78,067	468,332	943,616	422,065	971,188
Budget surplus (+) or deficit (-)	-28,461	-128,104	-203,021	-117,773	-176,889
Off-budget surplus (+) or deficit (-)	-1,043	-1,953	-10,283	-1,324	-491
Total surplus (+) or deficit (-)	-29,504	-130,057	-213,305	-119,097	-177,380
Means of financing:					
By Borrowing from the public	13,159	105,990	201,343	85,605	178,528
By Reduction of Cash and Monetary assets, increase (-)	3,212	16,191	10,426	21,719	.....
Other means	13,133	7,876	1,536	11,773	-1,148
Total budget and off-budget financing	29,504	130,057	213,305	119,097	177,380

¹Based on estimates released by the Office of Management and Budget on April 15, 1985.

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1984 and 1985

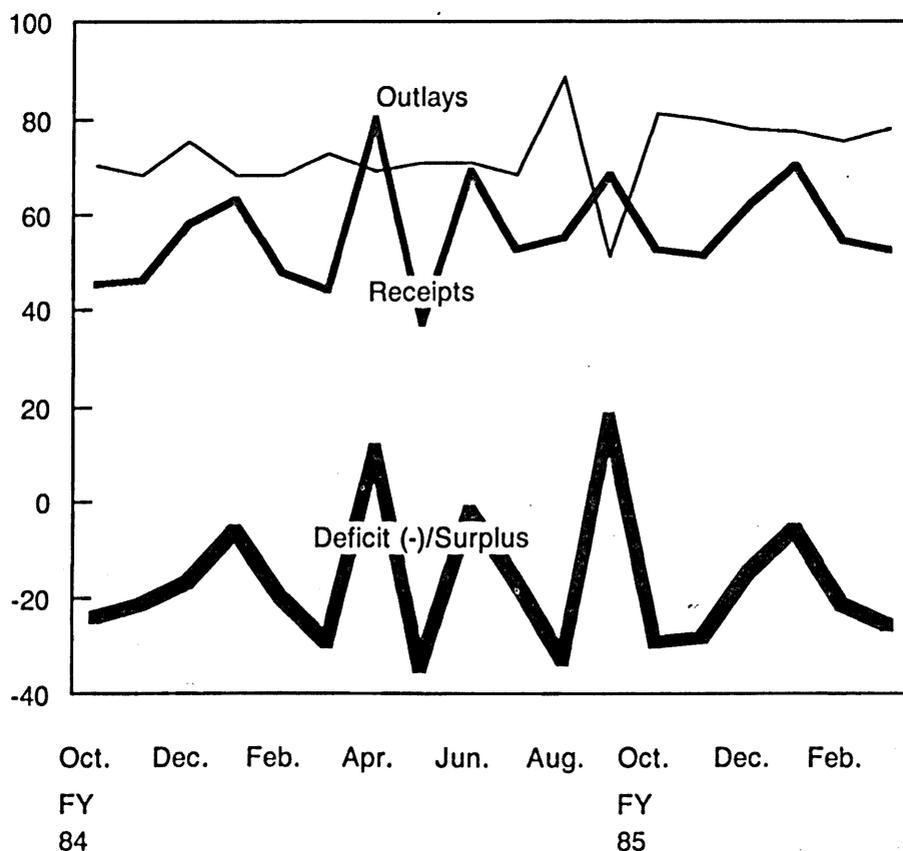


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1984 and 1985

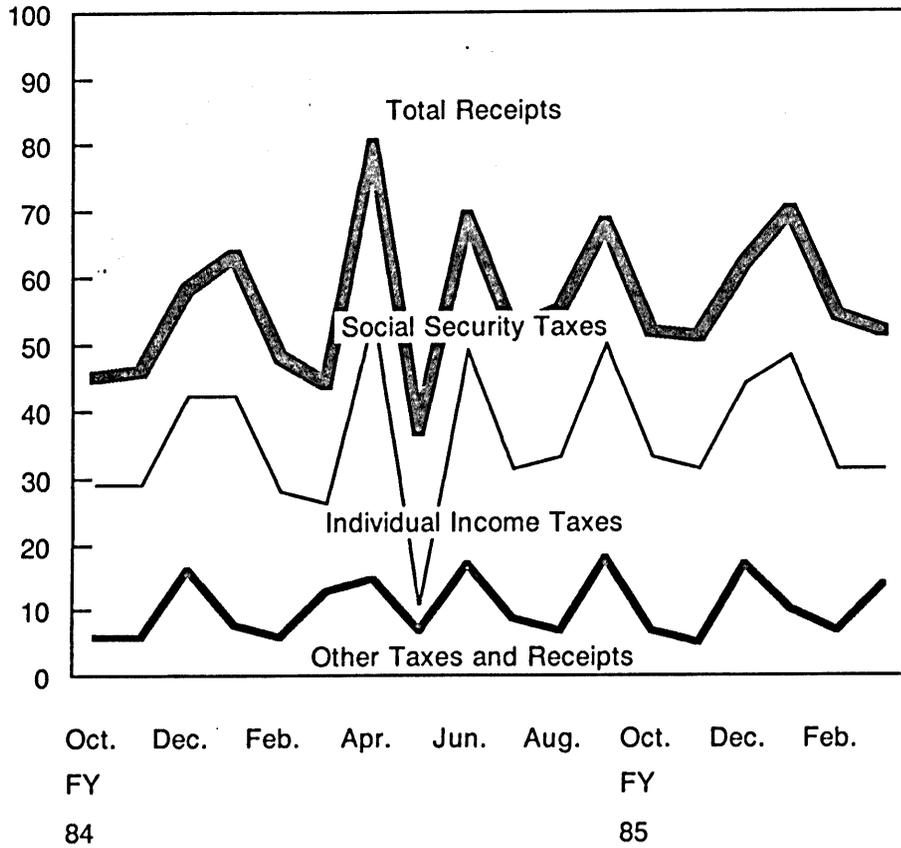


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1984 and 1985

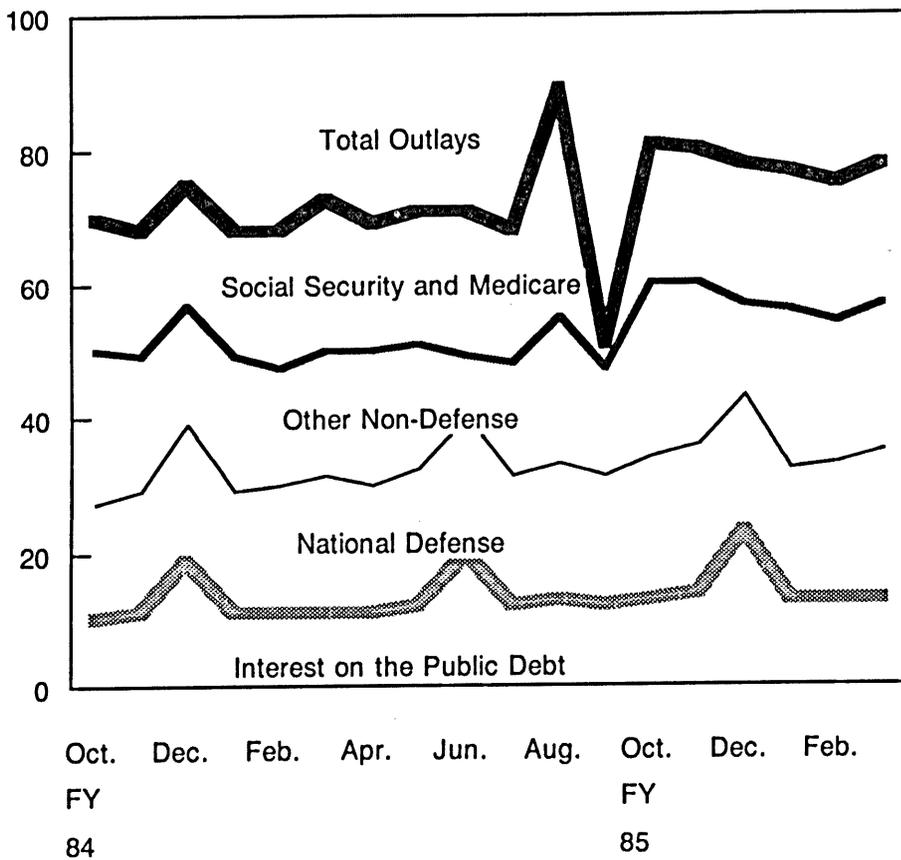


Table 3. Summary of Receipts and Outlays of the U.S. Government, March 1985 and Other Periods (In millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$15,254	\$154,482	\$140,555	\$331,142
Corporation income taxes	8,417	26,538	21,449	69,539
Social insurance taxes and contributions:				
Employment taxes and contributions	19,655	112,774	98,229	236,829
Unemployment insurance	515	8,524	7,165	25,587
Other retirement contributions	381	2,349	2,255	4,723
Excise taxes	2,739	17,912	18,130	36,907
Estate and gift taxes	430	3,085	3,007	5,944
Customs duties	998	5,985	5,114	12,194
Miscellaneous receipts	1,218	8,580	8,387	17,730
Total	49,606	340,228	304,291	740,595
Budget Outlays				
Legislative Branch	128	771	805	1,781
The Judiciary	99	466	425	1,024
Executive Office of the President	7	56	53	117
Funds Appropriated to the President	677	6,430	4,250	11,076
Department of Agriculture ²	3,874	27,302	22,047	45,177
Department of Commerce	158	1,015	895	2,113
Department of Defense—Military	21,039	117,642	107,740	246,300
Department of Defense—Civil	1,667	8,606	9,735	18,978
Department of Education	1,353	8,987	8,230	17,391
Department of Energy ²	857	5,164	4,563	9,075
Department of Health and Human Services	25,805	154,746	144,893	317,232
Department of Housing and Urban Development	2,336	16,804	8,038	28,922
Department of the Interior	333	2,361	2,463	5,009
Department of Justice	243	1,690	1,524	3,855
Department of Labor	2,242	11,925	12,838	24,024
Department of State	231	1,413	1,279	2,678
Department of Transportation	1,534	11,477	11,787	25,179
Department of the Treasury:				
General revenue sharing		2,300	2,284	4,610
Interest on the public debt	12,726	87,577	73,131	178,800
Other ²	-1,350	-8,478	-7,529	-17,851
Environmental Protection Agency	354	2,237	2,009	4,418
General Services Administration ³	158	37	56	466
National Aeronautics and Space Administration	642	3,846	3,523	7,317
Office of Personnel Management	1,874	11,631	11,188	23,612
Small Business Administration	-24	94	112	726
Veterans Administration	2,291	13,268	13,909	26,800
Other independent agencies ²	1,183	6,320	5,540	11,781
Allowances, undistributed				1,131
Undistributed offsetting receipts:				
Other interest				
Employer share, employee retirement	-2,140	-12,461	-11,735	-25,649
Interest received by trust funds	-254	-12,490	-9,667	-27,076
Rents and royalties on the Outer Continental Shelf lands	22	-2,405	-2,322	-5,399
Total	78,067	468,332	422,065	943,616
Budget surplus (+) or deficit (-)	-28,461	-128,104	-117,773	-203,021
Off-budget surplus (+) or deficit (-)	-1,043	-1,953	-1,324	-10,283
Total surplus (+) or deficit (-)	-29,504	-130,057	-119,097	-213,305

¹ Based on estimates released by OMB on April 15, 1985. The 1986 Budget includes a proposal to abolish the off-budget status of off-budget entities and to include these entities in the on-budget totals. While the budget included the off-budget data on-budget (under proposed legislation), the *Monthly Treasury Statement* is continuing to show them off-budget in conformity with current law. This presentation will be retained until enactment of the legislation repealing the off-budget status of these entities. The estimates for 1985 and 1986 in this document have been adjusted from the published budget totals to show the currently off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

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

³ Includes National Archives and Records Administration which is scheduled to become an independent agency on April 1, 1985.

... No transactions.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, March 1985 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	\$23,952			\$147,129			\$140,223		
Presidential Election Campaign Fund	8			9			13		
Other	3,136			22,099			22,071		
Total—Individual income taxes	27,096	\$11,842	\$15,254	169,237	\$14,755	\$154,482	162,306	\$21,751	\$140,555
Corporation income taxes	10,304	1,888	8,417	34,896	8,358	26,538	30,526	9,077	21,449
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	12,732		12,732	70,608		70,608	60,844		60,844
Self-Employment Contributions Act taxes	453		453	1,502		1,502	1,166		1,166
Deposits by States	652		652	8,289		8,289	7,020		7,020
Taxes on benefits	6		6	1,535		1,535	716		716
Total—FOASI trust fund	13,843		13,843	81,933		81,933	69,746		69,746
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,224		1,224	6,842		6,842	6,923		6,923
Self-Employment Contributions Act taxes	44		44	155		155	155		155
Receipts from Railroad Retirement Account									
Deposits by States	145		145	744		744	895		895
Taxes on benefits	(**)		(**)	105		105	48		48
Total—FDI trust fund	1,414		1,414	7,845		7,845	8,021		8,021
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,383		3,383	18,780		18,780	16,467		16,467
Self-Employment Contributions Act taxes	113		113	365		365	214		214
Deposits by States	392		392	1,994		1,994	2,170		2,170
Total—FHI trust fund	3,888		3,888	21,138		21,138	18,851		18,851
Railroad retirement accounts:									
Rail industry pension fund	367	4	363	1,007	13	994	1,611	(**)	1,611
Railroad social security equivalent benefit	146		146	864		864			
Total—Employment taxes and contributions	19,659	4	19,655	112,788	13	112,774	98,229	(**)	98,229
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	265		265	5,534		5,534	4,776		4,776
Federal Unemployment Tax Act taxes	214	15	199	2,899	30	2,869	2,357	49	2,306
Railroad Unemployment Ins. Act contributions	51		51	121		121	81		81
Total—Unemployment trust fund	531	15	515	8,554	30	8,524	7,214	49	7,164
Federal employees retirement contributions:									
Civil service retirement and disability fund	369		369	2,284		2,284	2,193		2,193
Foreign service retirement and disability fund	3		3	20		20	20		20
Other	(**)		(**)	1		1	1		1
Total—Federal employees retirement contributions	372		372	2,305		2,305	2,214		2,214
Other retirement contributions:									
Civil service retirement and disability fund	8		8	43		43	42		42
Total—Social insurance taxes and contributions	20,570	19	20,551	123,691	44	123,647	107,699	49	107,650
Excise taxes:									
Miscellaneous excise taxes ¹	1,521	-27	1,548	9,896	162	9,734	11,353	247	11,106
Airport and airway trust fund	197	1	196	1,377	4	1,373	1,136	1	1,136
Highway trust fund	1,001	69	932	6,511	-27	6,539	5,663	3	5,666
Black lung disability trust fund	63		63	266		266	229		229
Total—Excise taxes	2,782	43	2,739	18,051	138	17,912	18,380	251	18,130
Estate and gift taxes	442	12	430	3,158	74	3,085	3,100	92	3,008
Customs duties	1,031	33	998	6,176	191	5,985	5,309	195	5,184
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	993		993	7,867		7,867	7,780		7,780
All other	225	(**)	225	-5,907	-6,619	712	620	13	8,300
Total—Miscellaneous receipts	1,219	(**)	1,218	1,960	-6,619	8,580	8,400	13	8,380
Total—Budget receipts	63,443	13,837	49,606	357,169	16,940	340,228	335,720	31,428	304,292

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

.... No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	\$23	\$1	\$23	\$131	\$3	\$128	\$124	\$2	\$121
House of Representatives	38	1	37	228	4	224	222	4	218
Joint items	20		20	55		55	62		62
Congressional Budget Office	1		1	8		8	7		7
Architect of the Capitol	8		8	55		55	45		45
Library of Congress	25	(**)	25	120	(**)	119	156		156
Government Printing Office:									
Revolving fund (net)	-9		-9	-11		-11	17		17
General fund appropriations	9		9	44		44	49		49
General Accounting Office	22		22	134		134	118		118
United States Tax Court	1		1	9		9	7		7
Other Legislative Branch agencies	2		2	10		10	7		7
Proprietary receipts from the public		11	-11		2	-2		2	-2
Intrabudgetary transactions				-3		-3	-2		-2
Total—Legislative Branch	141	13	128	780	10	771	814	9	805
The Judiciary:									
Supreme Court of the United States	1		1	8		8	7		7
Courts of appeals, district courts, and other judicial services	93		93	434		434	397		397
Other	4	(**)	4	25	(**)	25	22	(**)	22
Total—The Judiciary	99	(**)	99	466	(**)	466	425	(**)	425
Executive Office of the President:									
Compensation of the President and the White House Office	2		2	12		12	12		12
Office of Management and Budget	3	(**)	3	21	-1	22	19	(**)	19
Other	3	(**)	3	22	(**)	22	23		23
Total—Executive Office of the President	7	(**)	7	55	(**)	56	53	(**)	53
Funds Appropriated to the President:									
Appalachian Regional Development programs	12		12	97		97	95		95
Disaster relief	33		33	118		118	108		108
International security assistance:									
Guarantee reserve fund	129	77	51	338	158	180	275	137	138
Foreign military sales credit	151		151	1,133		1,133	515		515
Economic support fund	360		360	2,734		2,734	1,974		1,974
Military assistance	19		19	433		433	271		271
Peacekeeping operations	4		4	20		20	15		15
Other	3		3	16		16	16		16
Proprietary receipts from the public		47	-47		77	-77		85	-85
Total—International security assistance	665	124	540	4,675	235	4,440	3,067	222	2,845
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association				446		446	477		477
Inter-American Development Bank	22		22	159		159	127		127
Other	43		43	145		145	99		99
International organizations and programs	5		5	106		106	149		149
Total—Multilateral assistance	70		70	856		856	853		853
Agency for International Development:									
Functional development assistance program	9	1	8	527	2	525	595	2	593
Operating expenses, Agency for International Development	28		28	196		196	187		187
Payment to Foreign Service retirement and disability fund				41		41	37		37
Other	61	1	60	150	16	133	101	15	86
Proprietary receipts from the public		62	-62		349	-349		301	-301
Total—Agency for International Development	98	64	34	914	368	546	921	318	602
Trade and development program	1		1	5		5	5		5
Peace Corps	9		9	59	(**)	59	57		57
Overseas Private Investment Corporation	5	7	-2	-13	38	-51	5	84	-80
Inter-American Foundation	2	4	-2	12	8	5	11	3	8
African Development Foundation	(**)		(**)	2		2	(**)		(**)
Total—International development assistance	185	75	110	1,835	413	1,422	1,851	406	1,445

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	-\$323		-\$323	\$110		\$110	-\$94		-\$94
Military sales programs:									
Foreign military sales trust fund	844		844	4,888		4,888	5,591		5,591
Other	22	-\$1	23	14	\$33	-19	33	\$53	-19
Proprietary receipts from the public		561	-561		4,626	-4,626		5,718	-5,718
Other	(**)		(**)	(**)		(**)	(**)		(**)
Total—Funds Appropriated to the President	1,437	760	677	11,737	5,307	6,430	10,650	6,400	4,257
Department of Agriculture:									
Departmental administration	15		15	40		40	29		29
Agricultural Research Service	42		42	244		244	238		238
Cooperative State Research Service	19		19	120		120	119		119
Extension Service	30		30	167		167	161		161
Statistical Reporting Service	5		5	28		28	28		28
Economic Research Service	4		4	22		22	14		14
Foreign Agricultural Service	8		8	41		41	37		37
Foreign Assistance Programs	126		126	478		478	158		158
Agricultural Stabilization and Conservation Service	-9		-9	109		109	122		122
Federal Crop Insurance Corporation	60	5	54	418	118	300	472	66	66
Commodity Credit Corporation	1,972	587	1,385	15,643	3,032	12,611	9,609	3,111	6,498
Rural Electrification Administration	2	(**)	2	17	1	17	17	(**)	17
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	(**)	(**)	(**)	(**)	(**)	(**)		1	1
Rural housing insurance fund	1,399	1,175	224	4,948	4,241	707	4,200	2,280	1,919
Agricultural credit insurance fund	1,378	1,212	165	4,838	4,098	741	4,394	3,443	2,953
Rural development insurance fund	207	188	19	1,897	1,341	556	1,615	1,129	886
Rural water and waste disposal grants	10		10	76		76	71		71
Salaries and expenses	21		21	165		165	153		153
Other	2		2	14		14	19		19
Total—Farmers Home Administration	3,017	2,576	441	11,938	9,680	2,258	10,451	6,853	3,557
Soil Conservation Service:									
Conservation operations	27		27	184		184	176		176
Watershed and flood prevention operations	11		11	111		111	98		98
Other	4		4	35		35	37		37
Animal and Plant Health Inspection Service	25		25	142		142	158		158
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	14		14	311		311	258		258
Other	17	6	11	97	18	80	72	17	17
Food Safety and Inspection Service	29		29	178		178	165		165
Food and Nutrition Service:									
Food stamp program	997		997	5,910		5,910	5,884		5,884
Nutrition assistance for Puerto Rico	68		68	405		405	407		407
Child nutrition programs	393		393	2,043		2,043	2,003		2,003
Women, infants and children programs	129		129	764		764	702		702
Other	19		19	133		133	144		144
Total—Food and Nutrition Service	1,606		1,606	9,255		9,255	9,140		9,140
Forest Service:									
Forest research	9		9	56		56	53		53
National Forests system	63		63	534		534	514		514
Construction	17		17	156		156	170		170
Forest Service permanent appropriations	12		12	253		253	228		228
Cooperative work	9		9	55		55	48		48
Other	14		14	74		74	81		81
Total—Forest Service	123		123	1,129		1,129	1,093		1,093
Other	8		8	51	(**)	51	53	(**)	53
Proprietary receipts from the public		108	-108		607	-607		605	-605
Intrabudgetary transactions				(**)		(**)	-4		-4
Total—Department of Agriculture	7,156	3,282	3,874	40,757	13,455	27,302	32,700	10,653	22,047

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	\$3		\$3	\$19		\$19	\$21		\$21
Bureau of the Census	14		14	87		87	89		89
Economic and Statistical Analysis	5		5	39		39	30		30
Economic Development Assistance	22	\$6	16	197	\$41	157	137	\$49	88
Promotion of Industry and Commerce	25		25	127		127	119		119
Science and technology:									
National Oceanic and Atmospheric Administration	81	1	80	501	8	493	472	7	465
Patent and Trademark Office	4		4	50		50	32		32
National Bureau of Standards	8		8	54		54	61		61
National Telecommunications and Information Administration	4		4	18		18	14		14
Total—Science and technology	97	1	96	622	8	614	578	7	572
Proprietary receipts from the public		4	-4		25	-25		36	-36
Intrabudgetary transactions	4		4	-3		-3	13		13
Total—Department of Commerce	170	11	158	1,088	73	1,015	987	92	895
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,174		2,174	12,451		12,451	8,700		8,700
Department of the Navy	1,859		1,859	10,859		10,859	7,631		7,631
Department of the Air Force	1,597		1,597	9,429		9,429	6,637		6,637
Imputed accruals for retirement							7,953		7,953
Total—Military personnel ²	5,630		5,630	32,738		32,738	30,921		30,921
Operation and maintenance:									
Department of the Army	1,228		1,228	9,005		9,005	8,823		8,823
Department of the Navy	2,002		2,002	12,055		12,055	11,543		11,543
Department of the Air Force	944		944	9,099		9,099	9,384		9,384
Defense agencies	750		750	3,581		3,581	3,033		3,033
Total—Operation and maintenance	4,923		4,923	33,741		33,741	32,783		32,783
Procurement:									
Department of the Army	1,316		1,316	6,966		6,966	7,096		7,096
Department of the Navy	1,997		1,997	12,305		12,305	11,639		11,639
Department of the Air Force	2,490		2,490	13,505		13,505	11,357		11,357
Defense agencies	93		93	520		520	356		356
Total—Procurement	5,896		5,896	33,296		33,296	30,447		30,447
Research, development, test, and evaluation:									
Department of the Army	351		351	1,964		1,964	1,918		1,918
Department of the Navy	785		785	3,829		3,829	3,147		3,147
Department of the Air Force	1,288		1,288	5,878		5,878	5,170		5,170
Defense agencies	290		290	1,630		1,630	1,012		1,012
Total—Research, development, test, and evaluation ..	2,713		2,713	13,301		13,301	11,247		11,247
Military construction:									
Department of the Army	76		76	512		512	413		413
Department of the Navy	109		109	604		604	460		460
Department of the Air Force	91		91	660		660	664		664
Defense agencies	28		28	177		177	222		222
Total—Military construction	303		303	1,952		1,952	1,759		1,759
Family housing	227		227	1,219		1,219	1,132		1,132
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	1	(**)	1	1	(**)
Intragovernmental funds:									
Department of the Army	-197		-197	1		1	-25		-25
Department of the Navy	-58		-58	-79		-79	-172		-172
Department of the Air Force	195		195	496		496	-79		-79
Defense agencies	1,189		1,189	1,090		1,090	6		6
Other	24	20	4	137	145	-8	130	140	-10
Proprietary receipts from the public		-197	197		348	-348		408	-408
Intrabudgetary transactions	17		17	243		243	139		139
Total—Department of Defense—Military	20,862	-176	21,039	118,136	494	117,642	108,288	548	107,740

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$12	.....	\$12	\$64	.....	\$64	\$66	.....	\$66
Construction, general	83	.....	83	516	.....	516	546	.....	546
Operation and maintenance, general	93	.....	93	584	.....	584	573	.....	573
Flood control	17	.....	17	196	.....	196	235	.....	235
Other	11	.....	11	147	.....	147	128	.....	128
Proprietary receipts from the public .....	.....	-\$3	3	.....	\$30	-\$30	.....	\$30	.....
Total—Corps of Engineers	217	-3	219	1,506	30	1,476	1,547	30	1,517
Military retirement fund:									
Payments to military retirement fund .....	.....	.....	.....	9,500	.....	9,500	.....	.....	.....
Military retirement fund ²	1,445	.....	1,445	7,113	.....	7,113	8,202	.....	8,202
Intrabudgetary transactions .....	.....	.....	.....	-9,500	.....	-9,500	.....	.....	.....
Other	4	(**)	4	20	(**)	20	18	(**)	18
Proprietary receipts from the public .....	.....	(**)	(**)	.....	3	-3	.....	3	.....
Total—Department of Defense—Civil	1,665	-2	1,667	8,640	34	8,606	9,768	33	9,798
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	340	.....	340	2,127	.....	2,127	1,106	.....	1,106
Impact aid	19	.....	19	360	.....	360	278	.....	278
Special programs	9	.....	9	527	.....	527	289	.....	289
Indian education	7	.....	7	51	.....	51	32	.....	32
Total—Office of Elementary and Secondary Education	375	.....	375	3,065	.....	3,065	1,706	.....	1,706
Office of Bilingual Education and Minority Languages Affairs									
Affairs	16	.....	16	100	.....	100	69	.....	69
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	99	.....	99	571	.....	571	628	.....	628
Rehabilitation services and handicapped research	84	.....	84	452	.....	452	480	.....	480
Office of Vocational and Adult Education	70	.....	70	320	.....	320	480	.....	480
Office of Postsecondary Education:									
College housing loans	1	11	-11	58	175	-117	61	94	.....
Student financial assistance	408	.....	408	2,176	.....	2,176	2,840	.....	2,840
Guaranteed student loans	198	.....	198	1,807	.....	1,807	1,489	.....	1,489
Higher education	30	.....	30	244	.....	244	222	.....	222
Higher education facilities loans and insurance .....	(**)	.....	(**)	20	.....	20	12	.....	12
Total—Office of Postsecondary Education	637	11	625	4,305	175	4,131	4,624	94	4,624
Office of Educational Research and Improvement									
Special institutions	22	.....	22	158	.....	158	75	.....	75
Departmental management	21	.....	21	141	.....	141	134	.....	134
Proprietary receipts from the public .....	.....	-33	33	.....	8	-8	.....	20	.....
Total—Department of Education	1,331	-22	1,353	9,170	183	8,987	8,343	113	8,456
Department of Energy:									
Atomic energy defense activities									
Energy programs:	607	.....	607	3,476	.....	3,476	2,967	.....	2,967
General science and research activities	55	.....	55	330	.....	330	310	.....	310
Energy supply, R and D activities	168	.....	168	1,084	.....	1,084	1,155	.....	1,155
Uranium supply and enrichment activities	144	.....	144	815	.....	815	877	.....	877
Fossil energy research and development	24	.....	24	156	.....	156	148	.....	148
Naval petroleum and oil shale reserves	10	.....	10	69	.....	69	69	.....	69
Energy conservation	36	.....	36	220	.....	220	271	.....	271
Strategic petroleum reserve	18	.....	18	111	.....	111	94	.....	94
Nuclear waste disposal fund	21	.....	21	135	.....	135	122	.....	122
Other	15	.....	15	134	.....	134	127	.....	127
Total—Energy programs	491	.....	491	3,055	.....	3,055	3,173	.....	3,173
Power Marketing Administration	134	123	11	656	756	-100	731	705	.....
Departmental administration	23	.....	23	164	.....	164	166	.....	166
Proprietary receipts from the public	275	-275	1,432	-1,432	1,768
Total—Department of Energy	1,255	398	857	7,352	2,188	5,164	7,036	2,473	7,509

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$30	(**)	\$30	\$204	\$1	\$203	\$192	\$2	\$190
Health Resources and Services Administration:									
Public enterprise funds	5		5	11		11	14	1	14
Health resources and services	100		100	713		713	593		593
Indian health and facilities	66		66	435		435	394		394
Centers for Disease Control	26		26	187		187	178		178
National Institutes of Health:									
Cancer research	90		90	552		552	511		511
Heart, lung, and blood research	60		60	360		360	318		318
Arthritis, diabetes, and digestive and kidney diseases	37		37	241		241	207		207
Neurological and communicative disorders and stroke	27		27	169		169	153		153
Allergy and infectious diseases	26		26	165		165	142		142
General medical sciences	38		38	217		217	185		185
Child health and human development	22		22	143		143	129		129
Other research institutes	45		45	283		283	239		239
Research resources	24		24	131		131	109		109
Other	30		30	33		33	34		34
Total—National Institutes of Health	399		399	2,294		2,294	2,027		2,027
Alcohol, Drug Abuse, and Mental Health Administration	88		88	481		481	495		495
Office of Assistant Secretary for Health	13		13	89		89	78		78
Total—Public Health Service	727	(**)	726	4,414	1	4,412	3,971	2	3,969
Health Care Financing Administration:									
Grants to States for Medicaid	1,831		1,831	10,987		10,987	9,990		9,990
Payments to health care trust funds	2,295		2,295	9,913		9,913	9,208		9,208
Program management	-23		-23	21		21	98		98
Federal hospital insurance trust fund:									
Benefit payments	3,939		3,939	23,968		23,968	20,973		20,973
Administrative expenses and construction	80		80	384		384	294		294
Interest on normalized tax transfers				13		13	85		85
Total—FHI trust fund	4,019		4,019	24,365		24,365	21,351		21,351
Federal supplementary medical ins. trust fund:									
Benefit payments	1,670		1,670	10,192		10,192	9,555		9,555
Administrative expenses and construction	83		83	513		513	510		510
Total—FSMI trust fund	1,752		1,752	10,704		10,704	10,065		10,065
Total—Health Care Financing Administration	9,875		9,875	55,990		55,990	50,712		50,712
Social Security Administration:									
Payments to social security trust funds	119		119	1,714		1,714	1,108		1,108
Special benefits for disabled coal miners	88		88	521		521	527		527
Supplemental security income program	771		771	4,702		4,702	4,489		4,489
Assistance payments program	565		565	4,239		4,239	4,182		4,182
Child support enforcement	49		49	297		297	278		278
Low income home energy assistance	232		232	1,582		1,582	1,475		1,475
Refugee and entrant assistance	31		31	267		267	297		297
Payments to States from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	13,956		13,956	81,693		81,693	77,232		77,232
Administrative expenses and construction	124		124	789		789	781		781
Payment to railroad retirement account									
Vocational rehabilitation services									
Interest expense on interfund borrowings	121		121	862		862	941		941
Interest on normalized tax transfers				311		311	298		298
Total—FOASI trust fund	14,202		14,202	83,655		83,655	79,253		79,253

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services—Continued									
Social Security Administration—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,602	.....	\$1,602	\$9,201	.....	\$9,201	\$8,845	.....	\$8,845
Administrative expenses and construction	42	.....	42	293	.....	293	288	.....	288
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vocational rehabilitation services .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	30	.....	30	39	.....	39
Total—FDI trust fund	1,643	.....	1,643	9,524	.....	9,524	9,172	.....	9,172
Total—Social Security Administration	17,700	.....	17,700	106,500	.....	106,500	100,782	.....	100,782
Human Development Services:									
Social services block grant	196	.....	196	1,366	.....	1,366	1,377	.....	1,377
Human development services	167	.....	167	952	.....	952	943	.....	943
Family social services	65	.....	65	349	.....	349	330	.....	330
Work incentives	21	.....	21	112	.....	112	116	.....	116
Community services	35	.....	35	201	.....	201	164	.....	164
Other	(**)	(**)	(**)	2	\$1	(**)	-1	(**)	(**)
Total—Human Development Services	484	(**)	484	2,981	1	2,980	2,930	(**)	2,930
Departmental management	17	.....	17	123	.....	123	124	.....	124
Proprietary receipts from the public .....	.....	\$462	-462	.....	2,770	-2,770	.....	\$2,367	-2,367
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-1,502	.....	-1,502	-9,014	.....	-9,014	-8,456	.....	-8,456
Payments for tax and other credits ³ :									
Federal old-age and survivors insurance trust fund ...	-108	.....	-108	-1,573	.....	-1,573	-1,022	.....	-1,022
Federal disability insurance trust fund	-11	.....	-11	-141	.....	-141	-86	.....	-86
Federal hospital insurance trust fund	-793	.....	-793	-899	.....	-899	-752	.....	-752
Other	-121	.....	-121	-862	.....	-862	-941	.....	-941
Total—Department of Health and Human Services	26,267	462	25,805	157,519	2,773	154,746	147,263	2,370	144,893
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	238	293	-55	1,387	1,788	-401	1,355	1,466	1,466
Housing for the elderly or handicapped fund	38	39	-1	468	214	254	530	177	177
Other	6	5	1	29	27	2	22	23	23
Rent supplement payments	-206	.....	-206	-113	.....	-113	67	.....	67
Homeownership assistance	23	.....	23	138	.....	138	141	.....	141
Rental housing assistance	68	.....	68	317	.....	317	335	.....	335
Low-rent public housing	132	.....	132	1,140	.....	1,140	932	.....	932
College housing grants .....	(**)	.....	(**)	3	.....	3	10	.....	10
Lower income housing assistance	792	.....	792	3,500	.....	3,500	3,006	.....	3,006
Other	-2	.....	-2	4	.....	4	7	.....	7
Total—Housing Programs	1,089	337	752	6,872	2,029	4,843	6,404	1,666	4,738
Public and Indian Housing:									
Low-rent housing—loans and other expenses	1,343	56	1,287	9,645	252	9,393	528	349	349
Payments for operation of low-income housing projects ..	102	.....	102	605	.....	605	540	.....	540
Total—Public and Indian Housing	1,445	56	1,389	10,250	252	9,998	1,068	349	890
Government National Mortgage Association:									
Special assistance functions fund .....	.....	.....	.....	.....	.....	.....	1,506	1,102	1,102
Emergency mortgage purchase assistance .....	.....	.....	.....	.....	.....	.....	169	65	65
Management and liquidating functions fund	33	183	-150	356	650	-294	34	111	111
Guarantees of mortgage-backed securities	1	14	-12	12	123	-111	7	96	96
Participation sales fund .....	(**)	.....	(**)	-41	.....	-41	-26	.....	-26
Total—Government National Mortgage Association	34	197	-163	327	774	-446	1,690	1,374	1,374
Community Planning and Development:									
Public enterprise fund	9	10	(**)	66	71	-4	57	77	77
Community development grants	286	.....	286	2,002	.....	2,002	1,917	.....	1,917
Urban development action grants	48	.....	48	230	.....	230	207	.....	207
Other	1	.....	1	7	.....	7	7	.....	7
Total—Community Planning and Development	344	10	334	2,304	71	2,234	2,188	77	2,188
Management and administration	19	.....	19	149	.....	149	137	1	1
Other	4	(**)	4	24	-3	26	18	2	2
Total—Department of Housing and Urban Development	2,935	599	2,336	19,928	3,123	16,804	11,506	3,467	8,000

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$30		\$30	\$204		\$204	\$194		\$194
Payments in lieu of taxes	1		1	2		2	(**)		(**)
Payments to States and counties for general purpose fiscal assistance	1		1	79		79	53		53
Other	8		8	55		55	39		39
Minerals Management Service	47		47	349		349	529		529
Office of Surface Mining Reclamation and Enforcement	15		15	124		124	96		96
Total—Land and minerals management	103		103	814		814	912		912
Water and science:									
Bureau of Reclamation:									
Construction program	47	\$7	40	323	\$36	287	337	\$36	301
Operation and maintenance	11		11	71		71	71		71
Other	8		8	60		60	54		54
Geological Survey	34		34	223		223	213		213
Bureau of Mines	15	3	13	87	11	76	93	9	84
Total—Water and science	115	9	106	765	47	718	769	45	723
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	67		67	305		305	250		250
	81		81	538		538	487		487
Total—Fish and wildlife and parks	148		148	843		843	737		737
Bureau of Indian Affairs:									
Operation of Indian programs	80		80	508		508	493		493
Construction	8		8	66		66	73		73
Indian tribal funds	30		30	184		184	229		229
Other	8	1	7	33	5	28	34	6	28
Total—Bureau of Indian Affairs	127	1	126	791	5	786	829	6	823
Territorial and International Affairs	17		17	94		94	94		94
Departmental offices	4		4	37		37	46		46
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska									
Other	(**)	146	-146	(**)	904	-904	(**)	841	-841
Intrabudgetary transactions	-20		-20	-23		-23	-22		-22
Total—Department of the Interior	494	161	333	3,322	961	2,361	3,365	902	2,463
Department of Justice:									
General administration	-5		-5	34		34	33		33
United States Parole Commission	1		1	4		4	3		3
Legal activities	63		63	393		393	319		319
Interagency law enforcement	1		1	50		50	35		35
Federal Bureau of Investigation	72		72	503		503	457		457
Drug Enforcement Administration	28		28	157		157	132		132
Immigration and Naturalization Service	44		44	263		263	250		250
Federal Prison System	45	2	43	288	12	276	246	11	235
Office of Justice Programs	13		13	70		70	55		55
Other	(**)	18	-18	(**)	60	-60	-13	-16	4
Total—Department of Justice	263	19	243	1,762	72	1,690	1,518	-6	1,524
Department of Labor:									
Employment and Training Administration:									
Program administration	4		4	31		31	39		39
Training and employment services	246		246	1,335		1,335	1,213		1,213
Community service employment for older Americans	35		35	162		162	153		153
Federal unemployment benefits and allowances	-14		-14	-12		-12	30		30
State unemployment insurance and employment service operation	-36		-36	27		27	70		70
Advances to the unemployment trust fund and other funds	175		175	1,000		1,000	2,673		2,673
Other	(**)		(**)	-10		-10	3		3

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,696		\$1,696	\$8,595		\$8,595	\$9,480		\$9,480
State administrative expenses	200		200	1,134		1,134	1,131		1,131
Federal administrative expenses	18		18	75		75	60		60
Interest on refunds of taxes	(**)		(**)	2		2	2		2
Repayment of advances from the general fund	600		600	940		940	720		720
Interest on advances to the Employment Security Administration account									
Railroad-unemployment insurance:									
Railroad unemployment benefits	19		19	104		104	149		149
Administrative expenses	2		2	11		11	6		6
Payment of interest on advances from railroad retirement account				5		5			
Total—Unemployment trust fund	2,536		2,536	10,865		10,865	11,548		11,548
Total—Employment and Training Administration	2,945		2,945	13,398		13,398	15,730		15,730
Labor-Management Services	6		6	29		29	28		28
Pension Benefit Guaranty Corporation	15	\$10	5	88	\$74	14	73	\$49	24
Employment Standards Administration:									
Salaries and expenses	12		12	85		85	86		86
Special benefits	-53		-53	-282		-282	-170		-170
Black lung disability trust fund	54		54	308		308	313		313
Special workers' compensation expenses	4		4	28		28	21		21
Occupational Safety and Health Administration	16		16	102		102	102		102
Mine Safety and Health Administration	12		12	76		76	74		74
Bureau of Labor Statistics	13		13	68		68	59		59
Departmental management	25		25	125		125	63		63
Proprietary receipts from the public		(**)	(**)		1	-1		18	-18
Intrabudgetary transactions	-796		-796	-2,025		-2,025	-3,475		-3,475
Total—Department of Labor	2,252	10	2,242	12,000	75	11,925	12,904	66	12,838
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	52		52	501		501	465		465
Acquisition, operation, and maintenance of buildings abroad	91		91	147		147	67		67
Payment to Foreign Service retirement and disability fund				107		107	104		104
Foreign Service retirement and disability fund	19		19	93		93	103		103
Other	3		3	12		12	8		8
Total—Administration of Foreign Affairs	165		165	861		861	746		746
International Organizations and Conferences	20		20	458		458	487		487
International Commissions	1		1	13		13	13		13
Migration and Refugee Assistance	30		30	177		177	147		147
International Narcotics Control	5		5	27		27	14		14
Other	13		13	29		29	5		5
Proprietary receipts from the public		4	-4		3	-3		-8	8
Intrabudgetary transactions	(**)		(**)	-149		-149	-142		-142
Total—Department of State	235	4	231	1,416	3	1,413	1,271	-8	1,279
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	567		567	5,418		5,418	4,397		4,397
Other	(**)		(**)	15		15	6		6
Other programs	16		16	163		163	168		168
Total—Federal Highway Administration	583		583	5,596		5,596	4,571		4,571
National Highway Traffic Safety Administration:									
Operations and research	7		7	37		37	32		32
Trust fund share of highway safety programs	22		22	60		60	61		61
Other	(**)		(**)	1		1	3		3

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	\$1	\$2	-\$1	\$27	\$23	\$4	\$50	\$38	\$12
Northeast corridor improvement program	13		13	81		81	133		133
Grants to National Railroad Passenger Corporation	1		1	386		386	1,504		1,504
Other	11		11	57		57	132		132
Total—Federal Railroad Administration	26	2	24	552	23	529	1,820	38	1,782
Urban Mass Transportation Administration:									
Formula grants	162		162	602		602	801		801
Discretionary grants	38		38	167		167	40		40
Other	106		106	784		784	1,014		1,014
Federal Aviation Administration:									
Operations	136		136	908		908	1,068		1,068
Other	7	(**)	7	54	(**)	54	66	(**)	66
Airport and airway trust fund:									
Grants-in-aid for airports	49		49	411		411	352		352
Facilities and equipment	36		36	193		193	128		128
Research, engineering and development	27		27	118		118	60		60
Operations	79		79	477		477	257		257
Total—Airport and airway trust fund	191		191	1,199		1,199	797		797
Total—Federal Aviation Administration	334	(**)	334	2,160	(**)	2,160	1,932	(**)	1,932
Coast Guard:									
Operating expenses	148		148	871		871	822		822
Acquisition, construction, and improvements	33		33	229		229	216		216
Retired pay	29		29	139		139	157		157
Other	11	(**)	11	61	2	59	53	2	51
Total—Coast Guard	222	(**)	221	1,300	2	1,298	1,248	2	1,246
Maritime Administration:									
Public enterprise funds	21	3	18	82	69	13	128	63	66
Ship construction				1		1	10		10
Operating-differential subsidies	23		23	171		171	168		168
Other	-6		-6	38		38	41		41
Proprietary receipts from the public	13		13	58	5	53	63	6	58
Intrabudgetary transactions	(**)	14	-14		28	-28		37	-37
Total—Department of Transportation	1,552	19	1,534	11,604	128	11,477	11,932	145	11,787
Department of the Treasury:									
Office of the Secretary	-55		-55	-187		-187	27		27
Office of Revenue Sharing:									
Salaries and expenses	(**)		(**)	4		4	3		3
General revenue sharing	(**)		(**)	2,300		2,300	2,284		2,284
Federal Law Enforcement Training Center	2		2	8		8	9		9
Financial Management Service:									
Salaries and expenses	28		28	121		121	112		112
Claims, judgements, and relief acts	41		41	142		142	107		107
Advances to the railroad retirement account							525		525
Payments to Synthetic Fuels Corporation	4		4	20		20	9		9
Other	3		3	8		8	9		9
Total—Financial Management Service	76		76	291		291	762		762
Bureau of Alcohol, Tobacco and Firearms	12		12	85		85	79		79
United States Customs Service	55		55	375		375	349		349
Bureau of Engraving and Printing	-1		-1	-13		-13	3		3
Bureau of the Mint	9		9	52		52	-43		-43
Bureau of the Public Debt	12		12	92		92	86		86

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$7		\$7	\$53		\$53	\$47		\$47
Processing tax returns	83		83	495		495	422		422
Examinations and appeals	95		95	683		683	608		608
Investigation, collection and taxpayer service	84		84	523		523	498		498
Payment where credit exceeds liability for tax	318		318	378		378	606		606
Refunding internal revenue collections, interest	144		144	636		636	657		657
Internal revenue collections for Puerto Rico	16		16	174		174	165		165
Other	(**)	(**)	(**)	1	\$1	(**)	1	\$1	(**)
Total—Internal Revenue Service	748	(**)	747	2,943	1	2,942	3,003	1	3,002
United States Secret Service	22		22	162		162	121		121
Comptroller of the Currency	14	\$1	12	84	91	-8	78	74	
Interest on the public debt:									
Public issues (accrual basis)	12,383		12,383	72,886		72,886	61,460		61,460
Special issues (cash basis)	343		343	14,691		14,691	11,671		11,671
Total—Interest on the public debt	12,726		12,726	87,577		87,577	73,131		73,131
Proprietary receipts from the public		218	-218		1,818	-1,818		1,688	-1,688
Receipts from off-budget Federal entities		1,942	-1,942		7,039	-7,039		6,391	-6,391
Intrabudgetary transactions		-84	-84		-3,425	-3,425		-3,852	-3,852
Total—Department of the Treasury	13,538	2,162	11,376	90,348	8,949	81,398	76,040	8,154	67,886
Environmental Protection Agency:									
Salaries and expenses	52		52	311		311	289		289
Research and development	14		14	73		73	76		76
Abatement, control, and compliance	34		34	201		201	208		208
Construction grants	213		213	1,485		1,485	1,300		1,300
Hazardous substance response trust fund	42		42	168		168	136		136
Other	(**)	(**)	(**)	46	(**)	46	47	(**)	46
Proprietary receipts from the public		(**)	(**)		3	-3		1	-1
Intrabudgetary transactions				-44		-44	-44		-44
Total—Environmental Protection Agency	354	(**)	354	2,240	3	2,237	2,011	2	2,009
General Services Administration:									
Real property activities	112		112	-68		-68	18		18
Personal property activities	4		4	25		25	-63		-63
Office of Information Resources Management	23		23	21		21	-13		-13
Records activities	7	(**)	7	49	(**)	49	40	(**)	40
Federal property resources activities	103		103	-61		-61	39		39
General activities	11	(**)	11	72	(**)	72	67	(**)	67
Proprietary receipts from the public		101	-101		(**)	(**)		31	-31
Total—General Services Administration	259	101	158	37	(**)	37	87	31	56
National Aeronautics and Space Administration:									
Research and development	184		184	1,012		1,012	1,677		1,677
Space flight, control, and data communications	338		338	2,093		2,093	1,182		1,182
Construction of facilities	14		14	83		83	53		53
Research and program management	105		105	661		661	611		611
Other		-1	1		3	-3		(**)	(**)
Total—National Aeronautics and Space Administration	640	-1	642	3,849	3	3,846	3,523	(**)	3,523
Office of Personnel Management:									
Salaries and expenses	12		12	86		86	84		84
Government payment for annuitants, employees health benefits	124		124	734		734	669		669
Payment to civil service retirement and disability fund	(**)		(**)	1		1	1		1
Civil service retirement and disability fund	1,781		1,781	11,326		11,326	10,830		10,830
Employees health benefits fund	514	550	-36	3,230	3,382	-152	3,199	3,186	-13
Employees life insurance fund	67	75	-8	423	770	-347	349	728	-398
Retired employees health benefits fund	1	1	(**)	8	8	(**)	8	8	(**)
Other	-2	-4	2	4	2	2	-1	9	-10
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	2		2	-1		-1	-1		-1
Other	-3		-3	-17		-17	-17		-17
Total—Office of Personnel Management	2,497	623	1,874	15,793	4,162	11,631	15,120	3,931	11,188

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$74	\$74	(**)	\$466	\$401	\$65	\$492	\$334	\$158
Disaster loan fund	27	75	-\$48	347	458	-111	288	471	-183
Other	3	1	2	16	7	8	18	7	11
Salaries and expenses	23	.....	23	132	.....	132	125	.....	125
Other .....	(**)	(**)	(**)	(**)	(**)	(**)	.....	(**)	(**)
Total—Small Business Administration	127	151	-24	961	866	94	924	812	112
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	142	59	82	805	574	232	731	600	131
Direct loan revolving fund	1	6	-4	13	32	-19	16	36	-21
Other	30	30	(**)	196	227	-31	214	235	-21
Compensation and pensions	1,205	.....	1,205	7,075	.....	7,075	7,974	.....	7,974
Readjustment benefits	127	.....	127	674	.....	674	950	.....	950
Medical care	713	.....	713	4,298	.....	4,298	4,003	.....	4,003
Medical and prosthetic research	14	.....	14	119	.....	119	82	.....	82
General operating expenses	36	.....	36	378	.....	378	369	.....	369
Construction projects	46	.....	46	261	.....	261	220	.....	220
Post-Vietnam era veterans education account	19	.....	19	98	.....	98	87	.....	87
Insurance funds:									
National service life	94	.....	94	480	.....	480	464	.....	464
United States government life	4	.....	4	22	.....	22	25	.....	25
Veterans special life	6	5	1	35	67	-31	35	63	-28
Other	5	.....	5	69	.....	69	48	.....	48
Proprietary receipts from the public:									
National service life .....	.....	35	-35	.....	210	-210	.....	225	-225
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	16	-16	.....	97	-97	.....	123	-123
Intrabudgetary transactions	-1	.....	-1	-48	.....	-48	-26	.....	-26
Total—Veterans Administration	2,442	151	2,291	14,476	1,207	13,268	15,192	1,283	13,909
Independent agencies:									
Action	10	(**)	10	61	(**)	61	64	(**)	64
Board for International Broadcasting	7	.....	7	65	.....	65	55	.....	55
Consumer Product Safety Commission	3	(**)	3	18	(**)	18	17	(**)	17
Corporation for Public Broadcasting .....	.....	.....	.....	151	.....	151	130	.....	130
District of Columbia:									
Federal payment .....	.....	.....	.....	505	.....	505	483	.....	483
Loans and repayable advances .....	.....	.....	.....	.....	107	-107	.....	31	-31
Equal Employment Opportunity Commission	12	(**)	12	79	(**)	79	74	-10	84
Export-Import Bank of the United States	594	203	391	1,991	2,016	-25	2,380	1,539	841
Federal Communications Commission	7	(**)	6	47	(**)	47	43	(**)	43
Federal Deposit Insurance Corporation	517	564	-47	1,866	2,837	-970	1,536	2,386	-849
Federal Emergency Management Agency:									
Public enterprise funds	14	26	-12	141	167	-26	241	156	85
Salaries and expenses	16	.....	16	75	.....	75	64	.....	64
Emergency management and planning assistance	32	.....	32	190	.....	190	108	.....	108
Emergency food distribution and shelter program .....	(**)	.....	(**)	69	.....	69	59	.....	59
Other .....	.....	(**)	(**)	(**)	(**)	(**)	(**)	1	-1
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	6	7	-1	40	41	(**)	38	37	1
Federal Savings and Loan Insurance Corp. fund	163	167	-4	1,722	841	881	465	887	-423
Interest adjustment payments .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Federal Trade Commission	5	.....	5	30	(**)	30	33	(*)	33
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority .....	.....	.....	.....	44	.....	44	26	.....	26
Other	1	(**)	(**)	4	1	3	4	1	3
Interstate Commerce Commission	4	.....	4	27	.....	27	29	.....	29
Legal Services Corporation	24	.....	24	147	.....	147	133	.....	133
Merit Systems Protection Board	2	.....	2	11	.....	11	13	-2	15
National Credit Union Administration:									
Central liquidity facility	39	49	-9	665	654	10	302	309	-7
Other	5	4	2	70	788	718	20	93	-73

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$14		\$14	\$83		\$83	\$68		\$68
National Endowment for the Humanities	10		10	65		65	61		61
Institute of Museum Services	(**)		(**)	10		10	9		9
National Labor Relations Board	9		9	66	(**)	66	65		65
National Science Foundation	94	(**)	94	567	(**)	567	510	(**)	510
National Transportation Safety Board	2	(**)	2	10	(**)	10	10	-\$19	29
Nuclear Regulatory Commission	33	(**)	33	231	(**)	231	231		231
Panama Canal Commission	31	\$36	-5	201	\$204	-3	163	196	-33
Postal Service (payment to the Postal Service fund)		-1	1	619	-2	622	440		440
Railroad Retirement Board:									
Federal windfall subsidy	34		34	201		201	209		209
Payment to railroad unemployment insurance trust fund	(**)		(**)	9		9			-7
Milwaukee railroad restructuring, administration	1		1	1		1	-7		
Railroad retirement accounts:									
Social security equivalent benefit account:									
Benefits payments and claims	188		188	1,103		1,103	2,826		2,826
Advances to the railroad retirement account from the FOASI trust fund									
Advances to the railroad retirement account from the FDI trust fund	(**)		(**)	(**)		(**)	(**)		(**)
Disbursements for the payment of FOASI benefits	(**)		(**)	-1		-1	(**)		(**)
Disbursements for the payment of FDI benefits	(**)		(**)	(**)		(**)	(**)		(**)
Administrative expenses	4		4	22		22	21		21
Interest on refunds of taxes	1		1	6		6	(**)		(**)
Other									
Proprietary receipts from the public		(**)	(**)		1	-1		1	
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds	-14		-14	-46		-46	-525		-525
Interest transferred to federal hospital insurance trust fund									
Interest on advances to railroad unemployment insurance account				-5		-5			
Total—Railroad Retirement Board	516	(**)	515	3,063	1	3,062	2,523	1	2,523
Securities and Exchange Commission	7	(**)	7	52	(**)	52	45	(**)	10
Smithsonian Institution	18	-1	18	111	(**)	111	102	(**)	111
Tennessee Valley Authority	421	452	-31	2,747	2,436	311	2,569	2,453	26
United States Information Agency	51	(**)	51	319	(**)	319	259	-1	259
United States Railway Association	(**)		(**)	1		1	1		1
Other independent agencies	26	1	25	256	10	246	236	11	236
Total—Independent agencies	2,691	1,508	1,183	16,422	10,102	6,320	13,609	8,069	5,540
Undistributed offsetting receipts:									
Other interest					(**)	(**)			
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-1		-1	-1		-1
Department of Defense—Civil:									
Military retirement fund ²	-1,426		-1,426	-8,175		-8,175	-7,953		-7,953
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-187		-187	-1,078		-1,078	-856		-856
Federal disability insurance trust fund	-18		-18	-104		-104	-96		-96
Federal hospital insurance trust fund	-121		-121	-687		-687	-633		-633
Department of State:									
Foreign Service retirement and disability fund	-3		-3	-20		-20	-19		-19
Office of Personnel Management:									
Civil Service retirement and disability fund	-301		-301	-1,876		-1,876	-1,715		-1,715
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-84		-84	-520		-520	-462		-462
Subtotal	-2,140		-2,140	-12,461		-12,461	-11,735		-11,735

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund				-\$5		-\$5	-\$4		-\$4
Department of Defense—Civil:									
Military retirement fund	\$1		\$1	-480		-480			
Soldiers' and Airmen's Home permanent fund	-4		-4	-9		-9	-7		-7
Corps of Engineers	2		2	-5		-5	-1		-1
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund ...	-81		-81	-1,744		-1,744	-1,323		-1,323
Federal disability insurance trust fund	-16		-16	-244		-244	-277		-277
Federal hospital insurance trust fund	-44		-44	-957		-957	-799		-799
Federal supplementary medical insurance trust fund ..	-33		-33	-552		-552	-388		-388
Department of Labor:									
Unemployment trust fund	-20		-20	-582		-582	-370		-370
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	-114		-114	-82		-82
Department of Transportation:									
Airport and airway trust fund	-1		-1	-355		-355	-256		-256
Highway trust fund	-3		-3	-583		-583	-483		-483
Environmental Protection Agency:									
Post-closure liability trust fund				-1		-1			
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-29		-29	-6,271		-6,271	-5,208		-5,208
Veterans Administration:									
United States government life insurance fund	(**)		(**)	-11		-11	-12		-12
National service life insurance fund	-1		-1	-434		-434	-396		-396
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-21		-21	-118		-118	-30		-30
Other	-5		-5	-27		-27	-30		-30
Subtotal	-254		-254	-12,490		-12,490	-9,667		-9,667
Rents and royalties on the Outer Continental Shelf lands ..		-\$22	22		\$2,405	-2,405		\$2,322	-2,322
Total—Undistributed offsetting receipts	-2,394	-22	-2,372	-24,950	2,406	-27,356	-21,402	2,322	-23,725
Total—Budget outlays	88,278	10,211	78,067	524,908	56,576	468,332	473,926	51,861	422,065
Off-budget Federal entities:									
Federal Financing Bank	4,818	3,684	1,134	17,921	15,768	2,153	13,354	12,302	1,052
Petroleum acquisition and transportation, strategic petroleum reserve									
Petroleum reserve	69		69	926		926	1,051		1,051
Postal Service	2,588	2,745	⁵ -158	14,238	15,344	-1,106	13,315	14,232	-917
Rural electrification and telephone revolving fund	212	210	2	689	717	-28	542	413	129
Rural Telephone Bank	4	9	-5	68	61	8	80	58	22
Synthetic Fuels Corporation fund	4	4		21	21		9	9	
U.S. Railway Association							3	17	-14
Total—Off-budget Federal entities	7,696	6,653	1,043	33,863	31,910	1,953	28,354	27,030	1,324
Total—Outlays	95,973	16,864	79,110	558,772	88,486	470,285	502,280	78,891	423,388

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$16,128	\$16,822
Receipts from off-budget Federal entities	7,039	6,391
Intrabudgetary transactions	57,062	45,218
Total receipts offset against outlays	80,229	68,432

¹In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in DoD—Civil (and the income security function) while imputed accruals are included in the DoD—Military (and the national defense function) outlays are offset in undistributed offsetting receipts.

²Effective October 1, 1984 military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

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

⁴Includes an adjustment to prior reporting.

⁵The Postal Service figure represents reporting for the full calendar month of March and is partially estimated. This estimate includes \$269 million for postal money orders issued between March 16 and 31, which is derived from the Postal Service consolidated reporting system.

... No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financial authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$12,373	\$138,465	\$86,530	\$1,572,267	\$1,698,358	\$1,710,731
Federal Financing Bank				(**)	(**)	(**)
Total public debt securities	12,373	138,465	86,530	1,572,267	1,698,358	1,710,731
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	-17	-64	-112	4,481	4,434	4,417
Total federal securities	12,356	138,400	86,418	1,576,748	1,702,793	1,715,148
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	-803	32,410	813	264,159	297,373	296,570
Total borrowing from the public	13,159	105,990	85,605	1,312,589	1,405,420	1,418,578
Accrued interest payable to the public	8,733	2,235	6,122	27,359	20,861	29,594
Allocations of special drawing rights	156	-38	36	4,895	4,701	4,857
Deposit funds	536	1,353	1,807	12,292	13,110	13,646
Miscellaneous liability accounts (includes checks outstanding etc.)	5,493	3,414	3,323	10,693	8,614	14,108
Total liability accounts	28,077	112,955	96,893	1,367,828	1,452,705	1,480,782
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	-245	-5,450	-12,873	8,514	3,308	3,063
Tax and loan note accounts	-3,047	-11,108	-10,130	21,913	13,852	10,805
Balance	-3,292	-16,559	-23,004	30,426	17,160	13,868
Special drawing rights:						
Total holdings	192	419	-288	5,554	5,781	5,973
SDR certificates issued to Federal Reserve Banks				-4,618	-4,618	-4,618
Balance	192	419	-288	936	1,163	1,355
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments			5,528	19,699	19,699	19,699
Maintenance of value adjustments	571	-138	217	-1,799	-2,508	-1,937
Letter of credit issued to IMF	-63	-48	-3,308	-7,992	-7,977	-8,040
Dollar deposits with the IMF	-6	5	1	-50	-39	-45
Receivable/payable (-) for interim maintenance of value adjustments	-245	54	-115	379	678	433
Balance	257	-127	2,323	10,237	9,853	10,110
Loans to International Monetary Fund	33	-95	-22	1,364	1,236	1,269
Other cash and monetary assets	-401	171	-729	7,548	8,121	7,720
Total cash and monetary assets	-3,212	-16,191	-21,719	50,512	37,533	34,321
Miscellaneous asset accounts	1,843	-631	-225	16,088	13,613	15,456
Total asset accounts	-1,369	-16,822	-21,944	66,600	51,146	49,778
Excess of liabilities (+) or assets (-)	+29,445	+129,777	+118,837	+1,301,228	+1,401,559	+1,431,000
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	58	280	260		222	280
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (-)]	+29,504	+130,057	+119,097	+1,301,228	+1,401,781	+1,431,280

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

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,401,559	\$1,301,228	\$1,116,629
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,401,559	1,301,228	1,116,629
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	28,461	128,104	117,773
Changes in composition of unified budget			
Budget surplus (-) or deficit (Table 3)	28,461	128,104	117,773
Off-budget surplus (-) or deficit (Table 3)	1,043	1,953	1,324
Total budget surplus (-) or deficit (Table 3)	29,504	130,057	119,097
Transactions not applied to current year's surplus or deficit:			
Seigniorage	- 58	- 280	- 260
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	- 58	- 280	- 260
Excess of liabilities close of period	1,431,005	1,431,005	1,235,466

...No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	-\$9	-\$14	-\$13	\$34	\$29	\$19
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-6	-37	-58	153	122	116
Department of Housing and Urban Development:						
Federal Housing Administration	-2	-13	-41	140	129	127
Department of the Interior:						
Bureau of Land Management		(**)		14	14	14
Department of Transportation:						
Coast Guard:						
Family housing mortgages	(**)	(**)	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages				(**)	(**)	(**)
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority				1,725	1,725	1,725
Total agency securities	-17	-64	-112	4,481	4,434	4,417

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, March 1985 and Other Periods (In millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$1,507	\$2,973	-\$4,336	\$18,609	\$20,075	\$21,582
Commerce, Fishing Vessels NOAA		3	9	18	20	21
Export-Import Bank of United States			118			
Federal Emergency Management Agency:						
National insurance development fund		6		55	61	61
National flood insurance fund		-213	63	213		
Federal Financing Bank	893	1,973	1,636	144,909	145,989	146,882
Federal Housing Administration:						
General insurance		-80		1,790	1,710	1,710
Special risk insurance		-30		1,984	1,954	1,954
General Services Administration:						
Pennsylvania Avenue Development Corporation	3	3	5	55	55	58
Rural Communication Development Fund		3	3	18	21	21
Rural Electrification Administration	-94			7,865	7,959	7,865
Rural Telephone Bank		8	30	751	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	200	-1,335	340	3,381	1,846	2,046
Agricultural credit insurance fund	115	-406		4,486	3,965	4,080
Rural development insurance fund				1,516	1,516	1,516
Secretary of Education:						
College housing loans				2,687	2,687	2,687
Secretary of Energy:						
Bonneville Power Administration			30	1,405	1,405	1,405
Secretary of Housing and Urban Development:						
Housing for the elderly and Handicapped	200	425	300	4,376	4,601	4,801
Low-rent public housing	1,318	9,351	35	1,000	9,033	10,351
New communities guaranty:						
Title IV			-8			
Title VII			-376			
Urban renewal fund				8	8	8
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account		707	1,442	2,279	2,986	2,986
Railroad retirement social security equivalent fund	306	945			639	945
Secretary of Transportation:						
Aircraft purchase loan guarantee program			12			
Rail Passenger Service Act			1,120			
Railroad revitalization and improvement						
Rail service assistance			-1			
Regional Rail Reorganization			22	64	64	64
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of Public Debt Securities	4,448	14,333	444	199,621	209,505	213,954
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	-163	-1	622	15,690	15,852	15,689
National Credit Union Administration	-10	9	-6	269	289	279
Postal Service				1,087	1,087	1,087
Tennessee Valley Authority	-40	475	-35	13,435	13,950	13,910
U.S. Railway Association			-14	51	51	51
Total borrowing from the Federal Financing Bank	-213	483	567	30,532	31,229	31,016

Note: Includes only amounts loaned to Federal agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	\$2	\$4			\$2	\$4
Department of Commerce	(**)	75	\$2	\$6	81	81
Department of Energy	-8	2			10	2
Department of Health and Human Services	1	5	2	4	8	9
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	48	460	130	3,065	3,477	3,525
Agency securities	(**)	-4	(**)	140	136	136
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities		-11		11		
Special assistance function fund:						
Public debt securities						
Agency securities		-11	-7	11		
Management and liquidating functions fund:						
Public debt securities	148	491	76	84	427	575
Agency securities	-2	15	(**)	1	19	17
Guarantees of mortgage-backed securities:						
Public debt securities	12	105	89	717	809	821
Agency securities		5		67	73	73
Participation sales fund:						
Public debt securities	7	168	95	1,776	1,938	1,945
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities				(**)	(**)	(**)
Department of the Interior	64	423	342	6,528	6,887	6,951
Department of Labor	-5	-14	-35	284	274	269
Department of Transportation	-4	3	-46	252	259	255
Department of the Treasury	-112	-728	1,061	3,243	2,628	2,515
Veterans Administration:						
Veterans reopened insurance fund	-2	23	19	632	658	658
Independent agencies:						
Export-Import Bank of the United States	-561	14	-112	27	602	41
Federal Emergency Management Agency:						
National insurance development fund	13	63			50	63
Federal Savings and Loan Insurance Corporation:						
Public debt securities	4	-883	424	6,172	5,285	5,285
Agency securities				67	67	61
National Credit Union Administration	-2	718	73	325	1,045	1,045
Other	34	104	19	983	1,053	1,087
Total public debt securities	-362	1,031	2,139	24,098	25,491	25,129
Total agency securities	-2	-5	-7	310	308	305
Total Federal funds	-364	1,027	2,132	24,408	25,799	25,434
Trust funds:						
Legislative Branch:						
United States Tax Court		(**)	(**)	1	1	
Library of Congress	(**)	(**)	1	2	3	
The Judiciary:						
Judicial survivors annuity fund	(**)	5	5	91	96	
Funds Appropriated to the President		(**)	1	1	1	
Department of Agriculture	-3	-23	-27	60	41	
Department of Commerce		(**)	(**)		(**)	
Department of Defense—Military	-2	22	17	138	162	
Department of Defense—Civil	-17	11,053			11,070	11,053
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	978	-1,580	-5,455	27,224	24,666	25,645
Agency securities						6,265
Federal disability insurance trust fund	-154	1,611	-402	4,656	6,421	
Federal hospital insurance trust fund:						
Public debt securities	842	2,006	749	16,527	17,691	18,533
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	177	1,272	608	9,117	10,212	10,365
Other	(**)	2	2	25	28	

Table continued on next page.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds—Continued						
Department of the Interior	\$17	\$15	-\$68	\$214	\$212	\$229
Department of Labor:						
Unemployment trust fund	-1,712	-698	-1,518	12,397	13,411	11,699
Other	14	-9	8	23	(**)	14
Department of State:						
Foreign service retirement and disability fund	-7	212	154	1,978	2,197	2,190
Other	(**)	(**)	1	(**)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	31	490	564	6,434	6,893	6,923
Highway trust fund	270	2,139	1,733	10,840	12,709	12,979
Other		(**)	(**)	(**)	(**)	(**)
Department of the Treasury	-3	104	-4	84	191	188
Environmental Protection Agency	9	56	46	685	732	741
General Services Administration	(**)	(**)	1	5	5	5
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,152	11,483	-1,130	111,829	124,465	123,313
Agency securities				175	175	175
Employees health benefits fund	36	157	1	913	1,034	1,070
Employees life insurance fund	8	342	383	5,966	6,299	6,307
Retired employees health benefits fund		(**)		1	1	1
Veterans Administration:						
Government life insurance fund	-4	-11	-13	294	287	283
National service life insurance:						
Public debt securities	-55	165	161	8,960	9,180	9,125
Agency securities				135	135	135
Veterans special life insurance fund	-1	31	29	875	908	907
General Post Fund National Homes	(**)	10	2	7	17	18
Independent agencies:						
Federal Deposit Insurance Corporation	38	973	796	14,195	15,130	15,168
Harry S. Truman Memorial Scholarship Trust Fund	(**)	1	1	44	46	46
Japan-United States Friendship Commission		(**)	(**)	17	17	17
Railroad Retirement Board	59	938	1,112	3,097	3,975	4,035
Other	(**)	1	1	6	7	7
Total public debt securities	-633	30,769	-2,239	236,708	268,110	267,477
Total agency securities				765	765	765
Total trust funds	-633	30,769	-2,239	237,473	268,875	268,242
Off-budget Federal entities:						
Federal Financing Bank						
Postal Service	194	615	920	2,277	2,698	2,892
Rural electrification and telephone revolving fund				1	1	1
Total public debt securities	194	615	920	2,279	2,699	2,893
Total off-budget Federal entities	194	615	920	2,279	2,699	2,893
Grand total	-803	32,410	813	264,159	297,373	296,570

...No transactions
 (**)
 Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$25,692	\$24,792	\$27,054	\$37,921	\$23,769	\$15,254							\$154,482	\$140,555
Corporation income taxes	937	1,122	11,531	2,779	1,753	8,417							26,538	21,449
Social insurance taxes and contributions:														
Employment taxes and contributions	17,350	16,752	17,328	21,592	20,097	19,655							112,774	98,229
Unemployment insurance	1,323	2,346	397	1,328	2,615	515							8,524	7,165
Other retirement contributions	366	426	403	406	368	381							2,349	2,255
Excise taxes	3,264	3,151	2,907	3,267	2,585	2,739							17,912	18,130
Estate and gift taxes	582	495	469	605	504	430							3,085	3,007
Customs duties	1,150	989	922	1,085	842	998							5,985	5,114
Miscellaneous receipts	1,586	1,421	1,395	1,471	1,488	1,218							8,580	8,387
Total—budget receipts this year ..	52,251	51,493	62,404	70,454	54,021	49,606							340,228	.....
<i>Total—budget receipts prior year</i>	<i>45,157</i>	<i>46,203</i>	<i>58,044</i>	<i>62,537</i>	<i>47,886</i>	<i>44,464</i>							<i>.....</i>	<i>304,291</i>
Outlays														
Legislative Branch	145	116	94	173	112	128							771	805
The Judiciary	79	67	96	66	60	99							466	425
Executive Office of the President ..	11	9	10	11	8	7							56	53
Funds Appropriated to the President:														
International security assistance ..	1,498	433	733	640	595	540							4,440	2,845
International development assistance	268	315	172	421	137	110							1,422	1,445
Other	-94	495	57	209	-127	27							568	-39
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,742	1,817	2,941	3,414	1,663	1,511							13,089	6,656
Other	2,860	2,358	2,117	2,220	2,296	2,362							14,213	15,391
Department of Commerce	175	162	180	199	141	158							1,015	895
Department of Defense:														
Military:														
Department of the Army	5,121	4,677	5,514	5,163	5,225	5,253							30,954	26,890
Department of the Navy	6,547	6,719	6,649	6,288	6,701	6,641							39,545	34,112
Department of the Air Force	5,938	7,501	6,481	6,036	6,425	6,575							38,957	33,063
Defense agencies	1,101	1,352	875	1,426	864	2,570							8,187	113,676
Total Military²	18,707	20,249	19,519	18,912	19,216	21,039							117,643	107,740
Civil ²	1,602	1,351	687	1,680	1,620	1,667							8,606	19,735
Department of Education	1,386	1,733	1,198	1,560	1,757	1,353							8,987	8,230
Department of Energy	879	865	999	766	797	857							5,164	4,563
Department of Health and Human Services:														
Human Development Services	390	559	497	577	472	484							2,980	2,929
Health Care Financing Administration:														
Grants to States for Medicaid ..	1,929	1,769	1,653	1,869	1,936	1,831							10,987	9,990
Federal hospital ins. trust fund ..	5,044	3,634	3,872	4,025	3,770	4,019							24,365	21,351
Federal supp. med. ins. trust fund	2,085	1,637	1,639	1,892	1,698	1,752							10,704	10,065
Other	1,434	1,539	1,561	1,503	1,626	2,272							9,933	9,306
Social Security Administration:														
Assistant Payments Program	713	812	587	840	721	565							4,239	4,182
Federal old-age and survivors ins. trust fund	13,401	13,273	14,626	14,045	14,107	14,202							83,655	79,253
Federal disability ins. trust fund	1,526	1,539	1,611	1,602	1,603	1,643							9,524	9,172
Other	1,394	2,254	1,744	990	1,411	1,290							9,082	8,175
Other	-1,570	-1,671	-1,944	-1,596	-1,688	-2,254							-10,723	-9,531

Table continued on next page.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$4,733	\$3,033	\$3,118	\$2,524	\$1,061	\$2,336							\$16,804	\$8,038
Department of the Interior	458	361	410	476	323	333							2,361	2,463
Department of Justice	152	450	232	381	232	243							1,690	1,524
Department of Labor:														
Unemployment trust fund	1,265	1,377	1,550	2,322	1,816	2,536							10,865	11,548
Other	14	323	470	101	445	-294							1,060	1,290
Department of State	489	214	90	232	156	231							1,413	1,279
Department of Transportation:														
Highway trust fund	1,402	1,021	1,049	794	600	567							5,434	4,403
Other	1,002	1,135	917	1,176	843	967							6,043	7,384
Department of the Treasury:														
Interest on the public debt	12,507	13,507	23,373	12,513	12,951	12,726							87,577	73,131
General revenue sharing	1,145	1	1	1,136	17	(**)							2,300	2,284
Other	-1,819	-1,102	-2,070	-1,708	-430	-1,350							-8,478	-7,529
Environmental Protection Agency	407	392	491	254	339	354							2,237	2,009
General Services Administration	-293	118	134	-288	208	158							37	56
National Aeronautics and Space Administration	802	629	609	548	617	642							3,846	3,523
Office of Personnel Management	1,964	1,720	1,980	2,038	2,055	1,874							11,631	11,188
Small Business Administration	215	-8	-37	-54	2	-24							94	112
Veterans Administration:														
Compensation and pensions	1,162	2,261	1,205	53	1,188	1,205							7,075	7,974
National service life	37	38	39	50	46	60							270	240
Government service life	3	3	4	4	3	4							22	25
Other	902	1,044	1,139	818	977	1,022							5,902	5,670
Independent agencies:														
Postal Service	411	-4	3	210	.....	1							622	440
Tennessee Valley Authority	265	78	-84	103	-20	-31							311	116
Other independent agencies	1,787	818	1,873	-304	4	1,213							5,388	4,984
Undistributed offsetting receipts:														
Employer share, employee retirement ²	-1,957	-2,121	-1,994	-2,300	-1,949	-2,140							-12,461	-11,735
Interest received by trust funds	-356	-365	-11,192	-47	-275	-254							-12,490	-9,667
Rents and royalties on Outer Continental Shelf lands	-1,269	-281	-375	-213	-289	22							-2,406	-2,322
Totals this year:														
Budget outlays	81,037	79,956	77,583	76,838	74,851	78,067							468,332	.....
Budget surplus (+) or deficit (-)	-28,787	-28,462	-15,179	-6,384	-20,830	-28,461							-128,104	.....
Off-budget surplus (+) or deficit (-)	+768	-440	+616	-1,629	-225	-1,043							-1,953	.....
Total surplus (+) or deficit (-)	-28,019	-28,902	-14,563	-8,013	-21,056	-29,504							-130,057	.....
Totals prior year:														
Budget outlays	70,226	67,794	74,705	68,052	68,267	73,020							.....	422,065
Budget surplus (+) or deficit (-)	-25,069	-21,592	-16,661	-5,515	-20,381	-28,555							.....	-117,773
Off-budget surplus (+) or deficit (-)	+1,446	-678	+88	-246	-207	-1,727							.....	-1,324
Total surplus (+) or deficit (-)	-23,623	-22,270	-16,572	-5,762	-20,588	-30,282							.....	-119,097

¹ In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in Department of Defense—Civil (and the income security function) while imputed accruals are included in the Department of Defense—Military (and the national defense function) outlays and offset in undistributed offsetting receipts.
² Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

.....No transactions.
 (**)Less than \$500,000.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	\$196	\$190	\$5	\$1,373	\$844	\$529	\$6,434	\$6,893	\$6,927
Black lung disability	63	54	10	266	258	9			
FDIC		-47	47		-970	970	14,195	15,130	15,168
Federal disability insurance	1,414	1,575	-162	7,845	8,808	-963	4,656	6,421	6,267
Federal employees life and health		-44	44		-499	499	6,879	7,334	7,378
Federal employees retirement	384	1,382	-998	2,363	2,448	-85	114,073	126,934	125,774
Federal hospital insurance	3,888	2,955	934	21,138	21,164	-26	16,982	18,146	18,982
Federal old-age and survivors insurance	13,843	13,826	18	81,933	79,260	2,673	27,224	24,666	25,643
Federal supplementary medical insurance		-239	239		-1,598	1,598	9,117	10,212	10,388
Revenue sharing		(**)	(**)	4,567	2,300	2,267			
Highway	932	567	365	6,539	4,857	1,682	10,840	12,709	12,978
Military advances		283	-283		263	-263			
Railroad retirement	509	460	50	1,995	2,734	-739	3,097	3,975	4,038
Military retirement		20	-20		-11,054	11,054		11,070	11,057
Unemployment	515	2,319	-1,804	8,524	9,249	-725	12,397	13,411	11,692
Veterans life insurance		64	-64		-185	185	10,265	10,510	10,452
All other trust	55	117	-62	273	288	-15	1,314	1,460	1,452
Trust fund receipts and outlays on the basis of Table 5 and investments held from Table 6-D	21,800	23,481	-1,682	136,816	118,164	18,652	237,473	268,875	268,242
Interfund receipts offset against trust fund outlays	5,043	5,043		47,308	47,308				
Total trust fund receipts and outlays	26,843	28,524	-1,682	184,124	165,472	18,652			
Federal fund receipts and outlays on the basis of Table 3	27,806	54,586	-26,780	207,977	354,734	-146,756			
Interfund receipts offset against Federal fund outlays	630	630		1,076	1,076				
Total Federal fund receipts and outlays	28,436	55,216	-26,780	209,053	355,810	-146,756			
Total Interfund receipts and outlays	-5,673	-5,673		-52,950	-52,950				
Net budget receipts and outlays	49,606	78,067	-28,461	340,228	468,332	-128,104			

....No transactions.

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

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are \$4,567 million in Federal funds transferred to trust funds for general revenue sharing.

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$15,254	\$154,482	\$140,555
Corporation income taxes	8,417	26,538	21,449
Social insurance taxes and contributions:			
Employment taxes and contributions	19,655	112,774	98,229
Unemployment insurance	515	8,524	7,165
Other retirement contributions	381	2,349	2,255
Excise taxes	2,671	17,844	18,130
Estate and gift taxes	498	3,153	3,007
Customs	998	5,985	5,114
Miscellaneous	1,218	8,580	8,387
Total	49,606	340,228	304,291
NET OUTLAYS			
National defense ¹	21,782	121,370	110,960
International affairs	1,416	8,269	6,650
General science, space, and technology	740	4,428	3,972
Energy	207	1,959	1,683
Natural resources and environment	929	6,394	6,056
Agriculture	1,732	14,527	8,819
Commerce and housing credit	75	695	2,410
Transportation	1,583	11,873	12,163
Community and regional development	538	4,170	3,890
Education, training, employment and social services	2,233	14,521	13,508
Health	2,685	16,371	15,098
Social security and medicare	21,031	124,272	116,538
Income security ¹	11,530	67,809	59,405
Veterans benefits and services	2,296	13,292	13,929
Administration of justice	471	3,009	2,734
General government	343	2,548	2,265
General purpose fiscal assistance	75	3,317	3,489
Net Interest	10,517	64,373	52,554
Undistributed offsetting receipts ¹	-2,118	-14,866	-14,057
Total	78,067	468,332	422,065

¹ Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

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

Source: Financial Management Service, Department of the Treasury.

Explanatory Notes

1. Flow of Data into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.

2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *Guide to the Monthly Treasury Statement*, May 1983 (Available from the Financial Management Service, U.S. Department of Treasury, Washington, D.C. 20226). This publication describes and explains each element within the *MTS*, including how data are prepared, a brief history of the publication, and other information.

- *Federal Financial Transactions* (Available from GPO, Washington, D.C. 20402). This publication provides a detailed description of the Department of the Treasury's financial operations.

- *A Glossary of Terms Used in the Federal Budget Process*, March 1983 (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document with standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). The *Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

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

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

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

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

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402
Subscription price \$135 per year (domestic) or \$168.75 per year (foreign mailing), includes all issues of Daily Treasury Statements
The Monthly Statement of the Public Debt of the United States and The Monthly Treasury Statement of Receipts
and Outlays of the U.S. Government. No single copies are sold.

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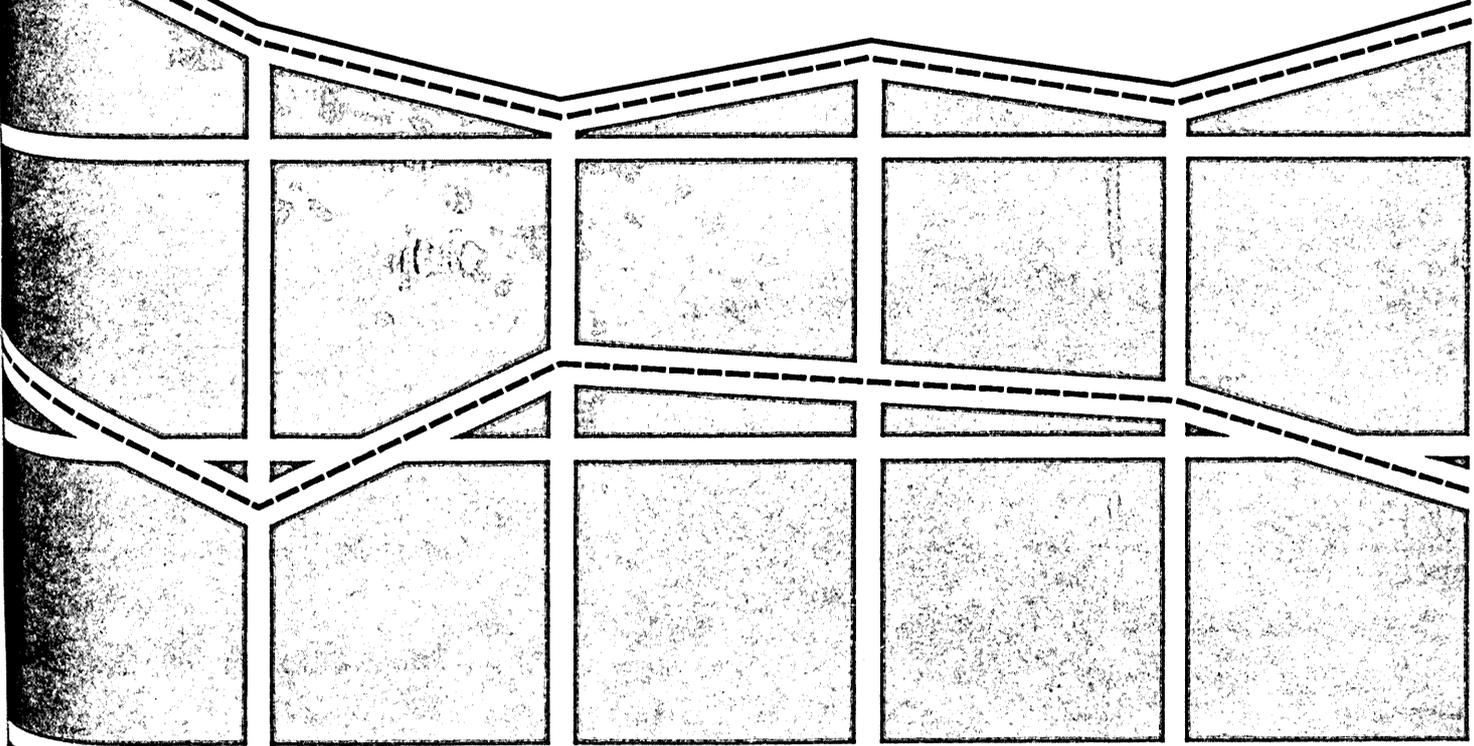
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For the Fiscal Year Through
April 30, 1985,
and Other Periods

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

Department of the Treasury
Financial Management Service



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

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 17th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1984 and 1985, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/(Surplus)
FY 1984			
October	\$45,157	\$70,226	\$25,069
November	46,202	67,794	21,591
December	58,044	74,705	16,661
January	62,537	68,052	5,515
February	47,886	68,267	20,381
March	44,464	73,020	28,555
April	80,180	68,687	(11,493)
May	37,459	71,391	33,932
June	69,282	71,283	2,000
July	52,017	68,432	16,416
August	55,209	88,707	33,498
September	68,019	51,234	(16,785)
Total	666,457	841,800	175,342
FY 1985			
October	52,251	81,037	28,787
November	51,494	79,956	28,462
December	62,404	77,583	15,179
January	70,454	76,838	6,384
February	54,021	74,851	20,830
March	49,606	78,067	28,461
April	94,593	82,228	(12,365)
Year-to-date	434,822	550,560	115,739

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

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

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1985 ¹	Actual Previous Fiscal Year to Date (1984)	Budget Estimates Next Fiscal Year (1986) ¹
Total budget and off-budget results:					
Budget receipts	\$94,593	\$434,822	\$740,595	\$384,471	\$794,300
Budget outlays	82,228	550,560	943,616	490,752	971,188
Budget surplus (+) or deficit (-)	+ 12,365	- 115,739	- 203,021	- 106,281	- 176,889
Off-budget surplus (+) or deficit (-)	- 980	- 2,933	- 10,283	- 1,984	- 491
Total surplus (+) or deficit (-)	+ 11,386	- 118,672	- 213,305	- 108,264	- 177,380
Means of financing:					
By Borrowing from the public	17,036	123,026	201,343	102,643	178,528
By Reduction of Cash and Monetary assets, increase (-)	- 27,927	- 11,736	10,426	- 3,052	.....
Other means	- 495	7,381	1,536	8,674	- 1,148
Total budget and off-budget financing	- 11,386	118,672	213,305	108,264	177,380

¹Based on estimates released by the Office of Management and Budget on April 15, 1985.

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1984 and 1985

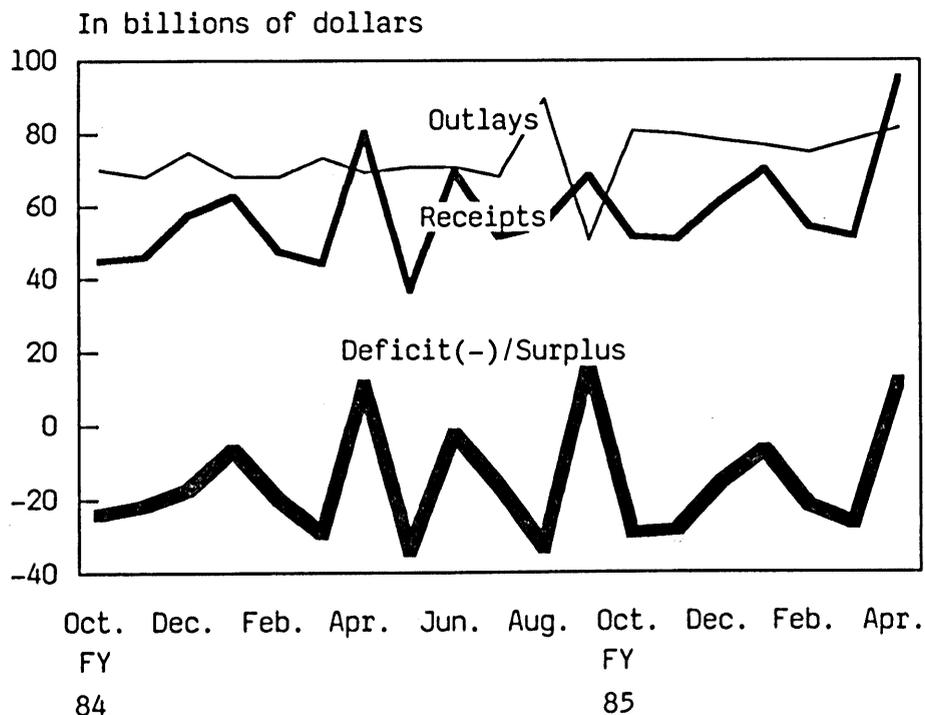


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1984 and 1985

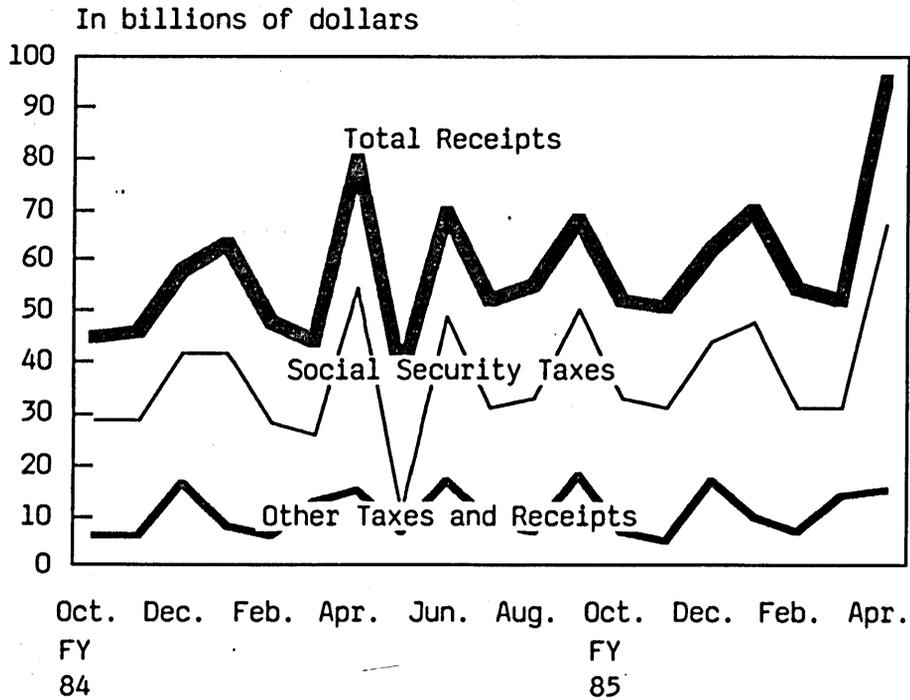


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1984 and 1985

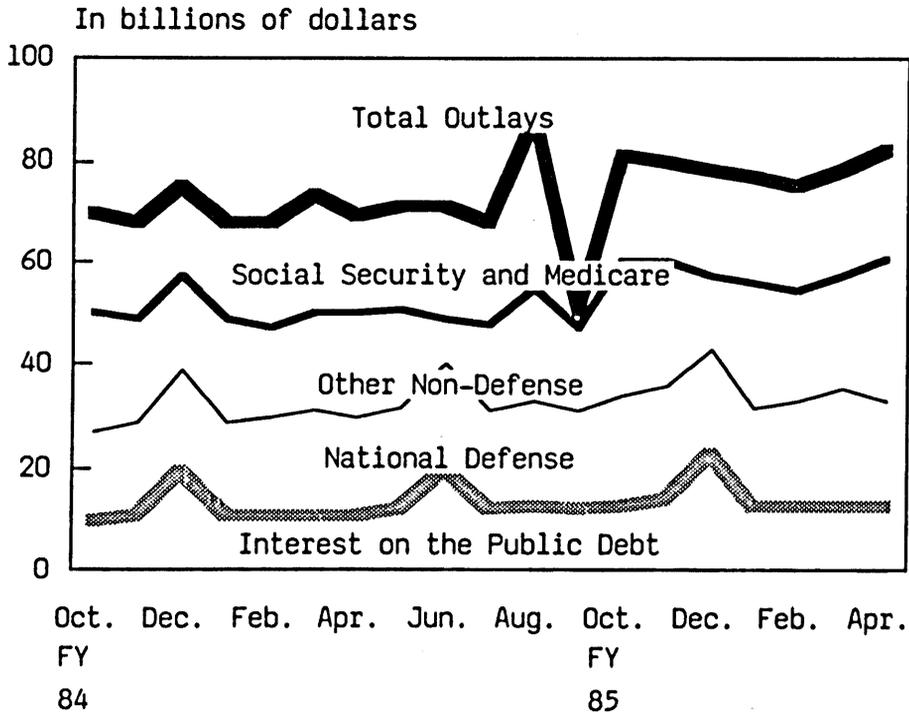


Table 3. Summary of Receipts and Outlays of the U.S. Government, April 1985 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$51,602	\$206,084	\$179,831	\$331,142
Corporation income taxes	8,855	35,393	30,544	69,539
Social insurance taxes and contributions:				
Employment taxes and contributions	24,580	137,354	121,314	236,829
Unemployment insurance	3,062	11,586	9,667	25,587
Other retirement contributions	391	2,739	2,621	4,723
Excise taxes	2,700	20,612	21,170	36,907
Estate and gift taxes	671	3,756	3,512	5,944
Customs duties	939	6,924	6,051	12,194
Miscellaneous receipts	1,793	10,373	9,760	17,730
Total	94,593	434,822	384,471	740,595
Budget Outlays				
Legislative Branch	129	900	944	1,781
The Judiciary	119	585	499	1,024
Executive Office of the President	10	65	62	117
Funds Appropriated to the President	689	7,118	5,170	11,076
Department of Agriculture ²	5,159	32,514	25,215	45,177
Department of Commerce	170	1,189	1,043	2,113
Department of Defense—Military	19,597	137,239	125,949	246,300
Department of Defense—Civil	1,660	10,266	11,346	18,978
Department of Education	1,454	10,441	9,584	17,391
Department of Energy ²	796	5,960	4,996	9,075
Department of Health and Human Services	26,671	181,418	168,953	317,232
Department of Housing and Urban Development	4,048	20,852	9,286	28,922
Department of the Interior	354	2,714	2,813	5,009
Department of Justice	311	2,027	1,799	3,855
Department of Labor	2,201	14,126	14,914	24,024
Department of State	206	1,621	1,443	2,678
Department of Transportation	1,992	13,469	13,441	25,179
Department of the Treasury:				
General revenue sharing	1,149	3,449	3,424	4,610
Interest on the public debt	12,970	100,547	84,553	178,800
Other ²	-1,119	-9,681	-8,611	-17,851
Environmental Protection Agency	367	2,604	2,312	4,418
General Services Administration	-361	-373	-170	371
National Aeronautics and Space Administration	608	4,454	4,128	7,317
Office of Personnel Management	2,050	13,683	13,141	23,612
Small Business Administration	4	98	106	726
Veterans Administration	2,290	15,558	14,796	26,800
Other independent agencies ²	1,597	7,963	6,148	11,876
Allowances, undistributed				1,131
Undistributed offsetting receipts:				
Other interest				
Employer share, employee retirement	-2,137	-14,597	-13,787	-27,076
Interest received by trust funds	-137	-12,627	-9,977	-25,649
Rents and royalties on the Outer Continental Shelf lands	-617	-3,023	-2,771	-5,399
Total	82,228	550,560	490,751	943,616
Budget surplus (+) or deficit (-)	+ 12,365	- 115,739	- 106,281	- 203,021
Off-budget surplus (+) or deficit (-)	- 980	- 2,933	- 1,984	- 10,283
Total surplus (+) or deficit (-)	+ 11,386	- 118,672	- 108,264	- 213,305

¹Based on estimates released by OMB on April 15, 1985. The 1986 Budget includes a proposal to abolish the off-budget status of off-budget entities and to include these entities in the on-budget totals. While the budget included the off-budget data on-budget (under proposed legislation), the *Monthly Treasury Statement* is continuing to show them off-budget in conformity with current law. This presentation will be retained until enactment of the legislation repealing the off-budget status of these entities. The estimates for 1985 and 1986 in this document have been adjusted from the published budget totals to show the currently off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

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

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, April 1985 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	\$26,343			\$173,472			\$162,543		
Presidential Election Campaign Fund	9			18			19		
Other	143,235			65,334			54,148		
Total—Individual income taxes	69,587	\$17,986	\$51,602	238,824	\$32,741	\$206,084	216,709	\$36,879	\$179,831
Corporation income taxes	11,265	2,409	8,855	46,160	10,767	35,393	42,311	11,767	30,544
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	110,961		10,961	81,569		81,569	71,783		71,783
Self-Employment Contributions Act taxes	4,271		4,271	5,773		5,773	4,706		4,706
Deposits by States	2,106		2,106	10,394		10,394	9,129		9,129
Taxes on benefits	817		817	2,352		2,352	1,414		1,414
Total—FOASI trust fund	18,155		18,155	100,088		100,088	87,032		87,032
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,087		1,087	7,928		7,928	7,945		7,945
Self-Employment Contributions Act taxes	414		414	569		569	556		556
Deposits by States	166		166	909		909	997		997
Taxes on benefits	57		57	162		162	95		95
Total—FDI trust fund	1,723		1,723	9,569		9,569	9,594		9,594
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	12,821		2,821	21,601		21,601	19,414		19,414
Self-Employment Contributions Act taxes	11,072		1,072	1,437		1,437	911		911
Deposits by States	447		447	2,440		2,440	2,445		2,445
Total—FHI trust fund	4,340		4,340	25,479		25,479	22,770		22,770
Railroad retirement accounts:									
Rail industry pension fund	209	(**)	209	1,216	14	1,202	1,920	2	1,918
Railroad social security equivalent benefit	152		152	1,016		1,016			
Total—Employment taxes and contributions	24,580	(**)	24,580	137,368	14	137,354	121,316	2	121,314
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	2,435		2,435	7,969		7,969	6,733		6,733
Federal Unemployment Tax Act taxes	736	151	585	3,635	181	3,454	3,041	190	2,851
Railroad Unemployment Ins. Act contributions	42		42	162		162	83		83
Total—Unemployment trust fund	3,213	151	3,062	11,767	181	11,586	9,857	190	9,667
Federal employees retirement contributions:									
Civil service retirement and disability fund	379		379	2,663		2,663	2,549		2,549
Foreign service retirement and disability fund	3		3	23		23	22		22
Other	(**)		(**)	1		1	1		1
Total—Federal employees retirement contributions	382		382	2,688		2,688	2,573		2,573
Other retirement contributions:									
Civil service retirement and disability fund	9		9	52		52	48		48
Total—Social insurance taxes and contributions	28,183	151	28,032	151,874	194	151,679	133,793	192	133,602
Excise taxes:									
Miscellaneous excise taxes ²	1,554	76	1,478	11,450	238	11,212	13,264	263	13,001
Airport and airway trust fund	232	(**)	231	1,608	4	1,604	1,335	1	1,334
Highway trust fund	1,152	206	946	7,664	179	7,485	6,680	117	6,562
Black lung disability trust fund	45		45	311		311	273		273
Total—Excise taxes	2,983	282	2,700	21,033	421	20,612	21,552	381	21,170
Estate and gift taxes	684	13	671	3,843	87	3,756	3,617	105	3,512
Customs duties	978	39	939	7,154	230	6,924	6,288	237	6,051
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,613		1,613	9,480		9,480	9,032		9,032
All other	181	1	181	3,899	6	893	742	14	728
Total—Miscellaneous receipts	1,794	1	1,793	10,379	6	10,373	9,774	14	9,760
Total—Budget receipts	115,474	20,881	94,593	479,268	44,446	434,822	434,045	49,575	384,471

¹In accordance with the provisions of the Social Security Act, as amended, "Individual Income Taxes Withheld" has been increased and "Federal Contribution Act Taxes" correspondingly decreased by \$1,442 million to correct estimates for the quarter ending June 30, 1984. "Individual Income Taxes-Other" has been decreased and "Self Employment Contribution Act Taxes" correspondingly increased by \$47 million to correct estimates for calendar year 1982 and prior.

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

³Includes an adjustment to prior reporting.

.... No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	\$23	\$1	\$22	\$154	\$4	\$150	\$145	\$3	\$142
House of Representatives	39	1	38	267	5	262	262	5	256
Joint items	7		7	62		62	81		81
Congressional Budget Office	1		1	9		9	9		9
Architect of the Capitol	9		9	63		63	52		52
Library of Congress	21		21	141		141	175		175
Government Printing Office:									
Revolving fund (net)	-7		-7	-18		-18	13		13
General fund appropriations	8		8	52		52	56		56
General Accounting Office	28		28	162		162	148		148
United States Tax Court	2		2	11		11	9		9
Other Legislative Branch agencies	1		1	12		12	9		9
Proprietary receipts from the public		(**)	(**)		3	-3		3	-3
Intrabudgetary transactions	-1		-1	-3		-3	-2		-2
Total—Legislative Branch	131	2	129	912	12	900	956	11	944
The Judiciary:									
Supreme Court of the United States				8		8	8		8
Courts of appeals, district courts, and other judicial services	113		113	547		547	465		465
Other	6		6	30		30	26		26
Total—The Judiciary	119		119	585		585	499		499
Executive Office of the President:									
Compensation of the President and the White House Office	2		2	14		14	14		14
Office of Management and Budget	4		4	25		25	22		22
Other	4		4	26		26	25		25
Total—Executive Office of the President	10		10	65		65	62		62
Funds Appropriated to the President:									
Appalachian Regional Development programs	10		10	107		107	144		144
Disaster relief	10		10	128		128	133		133
International security assistance:									
Guarantee reserve fund	25	-15	40	363	143	219	287	174	113
Foreign military sales credit	257		257	1,390		1,390	655		655
Economic support fund	182		182	2,916		2,916	2,046		2,046
Military assistance	267		267	700		700	359		359
Peacekeeping operations	5		5	25		25	17		17
Other	4		4	20		20	21		21
Proprietary receipts from the public		42	-42		119	-119		87	-87
Total—International security assistance	739	27	712	5,414	263	5,152	3,385	261	3,124
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association				446		446	477		477
Inter-American Development Bank	52		52	211		211	162		162
Other	25		25	170		170	99		99
International organizations and programs	39		39	145		145	212		212
Total—Multilateral assistance	116		116	972		972	951		951
Agency for International Development:									
Functional development assistance program	207	1	206	734	3	732	736	3	733
Operating expenses, Agency for International Development	28		28	224		224	211		211
Payment to Foreign Service retirement and disability fund	(**)		(**)	41		41	37		37
Other	-7	3	-10	143	19	124	116	16	100
Proprietary receipts from the public		51	-51		401	-401		360	-360
Total—Agency for International Development	228	55	173	1,142	423	719	1,099	379	720
Trade and development program	1		1	6		6	5		5
Peace Corps	9		9	67	(**)	67	65		65
Overseas Private Investment Corporation	-1	7	-7	-14	45	-59	7	92	-85
Inter-American Foundation	2	3	-2	14	11	3	13	4	8
African Development Foundation	(**)		(**)	1		1	(**)		(**)
Total—International development assistance	354	65	289	2,188	478	1,711	2,140	475	1,665

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	\$2	.....	\$2	\$112	.....	\$112	\$70	.....	\$70
Military sales programs:									
Foreign military sales trust fund	826	.....	826	5,714	.....	5,714	6,589	.....	6,589
Other	-4	\$43	-48	10	\$76	-66	28	\$57	-29
Proprietary receipts from the public .....	.....	1,113	-1,113	.....	5,739	-5,739	.....	6,527	-6,527
Other .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—Funds Appropriated to the President	1,937	1,249	689	13,674	6,556	7,118	12,491	7,320	5,170
Department of Agriculture:									
Departmental administration	5	.....	5	45	.....	45	33	.....	33
Agricultural Research Service	39	.....	39	283	.....	283	282	.....	282
Cooperative State Research Service	23	.....	23	143	.....	143	137	.....	137
Extension Service	30	.....	30	197	.....	197	184	.....	184
Statistical Reporting Service	5	.....	5	32	.....	32	32	.....	32
Economic Research Service	4	.....	4	25	.....	25	19	.....	19
Foreign Agricultural Service	6	.....	6	47	.....	47	44	.....	44
Foreign Assistance Programs	215	.....	215	693	.....	693	220	.....	220
Agricultural Stabilization and Conservation Service	31	.....	31	139	.....	139	136	.....	136
Federal Crop Insurance Corporation	39	7	32	457	125	332	497	72	423
Commodity Credit Corporation	2,804	847	1,957	18,447	3,880	14,568	10,557	3,728	6,830
Rural Electrification Administration	219	1	218	237	2	235	20	(**)	20
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund .....	(**)	.....	(**)	(**)	(**)	(**)	.....	1	-1
Rural housing insurance fund	522	365	157	5,470	4,606	864	4,619	2,771	1,848
Agricultural credit insurance fund	2,486	1,801	686	7,325	5,898	1,426	6,533	4,673	1,868
Rural development insurance fund	121	124	-2	2,018	1,464	554	1,773	1,281	494
Rural water and waste disposal grants	11	.....	11	86	.....	86	78	.....	78
Salaries and expenses	18	.....	18	183	.....	183	181	.....	181
Other	3	.....	3	17	.....	17	22	.....	22
Total—Farmers Home Administration	3,162	2,289	873	15,100	11,969	3,131	13,207	8,726	4,482
Soil Conservation Service:									
Conservation operations	29	.....	29	213	.....	213	205	.....	205
Watershed and flood prevention operations	14	.....	14	125	.....	125	111	.....	111
Other	5	.....	5	40	.....	40	42	.....	42
Animal and Plant Health Inspection Service	18	.....	18	161	.....	161	187	.....	187
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	8	.....	8	320	.....	320	307	.....	307
Other	8	.....	8	105	18	87	86	20	69
Food Safety and Inspection Service	26	.....	26	204	.....	204	193	.....	193
Food and Nutrition Service:									
Food stamp program	1,004	.....	1,004	6,914	.....	6,914	6,877	.....	6,877
Nutrition assistance for Puerto Rico	68	.....	68	473	.....	473	472	.....	472
Child nutrition programs	343	.....	343	2,386	.....	2,386	2,355	.....	2,355
Women, infants and children programs	137	.....	137	900	.....	900	826	.....	826
Other	19	.....	19	152	.....	152	162	.....	162
Total—Food and Nutrition Service	1,570	.....	1,570	10,826	.....	10,826	10,692	.....	10,692
Forest Service:									
Forest research	7	.....	7	64	.....	64	61	.....	61
National Forests system	78	.....	78	612	.....	612	583	.....	583
Construction	16	.....	16	172	.....	172	187	.....	187
Forest Service permanent appropriations	2	.....	2	256	.....	256	186	.....	186
Cooperative work	10	.....	10	65	.....	65	59	.....	59
Other	7	.....	7	81	.....	81	98	.....	98
Total—Forest Service	122	.....	122	1,251	.....	1,251	1,175	.....	1,175
Other	14	3	11	65	3	62	62	(**)	-68
Proprietary receipts from the public .....	.....	90	-90	.....	644	-644	.....	665	.....
Intrabudgetary transactions .....	.....	.....	.....	(**)	.....	(**)	-3	.....	.....
Total—Department of Agriculture	8,396	3,238	5,159	49,154	16,640	32,514	38,426	13,210	25,210

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	\$3		\$3	\$22		\$22	\$27		\$27
Bureau of the Census	14		14	101		101	91		91
Economic and Statistical Analysis	5		5	44		44	34		34
Economic Development Assistance	27	\$6	21	224	\$47	178	160	\$55	105
Promotion of Industry and Commerce	20		20	147		147	146		146
Science and technology:									
National Oceanic and Atmospheric Administration	96	1	95	597	8	588	556	8	548
Patent and Trademark Office	7		7	57		57	32		32
National Bureau of Standards	9		9	63		63	70		70
National Telecommunications and Information Administration	3		3	21		21	16		16
Total—Science and technology	116	1	115	738	8	729	674	8	666
Proprietary receipts from the public		9	-9		31	-31		38	-38
Intrabudgetary transactions	(**)		(**)	-3		-3	12		12
Total—Department of Commerce	186	16	170	1,274	86	1,189	1,144	101	1,043
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,151		2,151	14,602		14,602	10,225		10,225
Department of the Navy	1,870		1,870	12,729		12,729	8,941		8,941
Department of the Air Force	1,607		1,607	11,036		11,036	7,764		7,764
Imputed accruals for retirement							9,324		9,324
Total—Military personnel²	5,628		5,628	38,366		38,366	36,254		36,254
Operation and maintenance:									
Department of the Army	1,625		1,625	10,630		10,630	10,378		10,378
Department of the Navy	2,128		2,128	14,183		14,183	13,521		13,521
Department of the Air Force	1,780		1,780	10,879		10,879	11,041		11,041
Defense agencies	598		598	4,179		4,179	3,516		3,516
Total—Operation and maintenance	6,131		6,131	39,872		39,872	38,457		38,457
Procurement:									
Department of the Army	940		940	7,907		7,907	8,358		8,358
Department of the Navy	1,990		1,990	14,295		14,295	13,741		13,741
Department of the Air Force	2,183		2,183	15,687		15,687	13,318		13,318
Defense agencies	74		74	594		594	412		412
Total—Procurement	5,187		5,187	38,483		38,483	35,830		35,830
Research, development, test, and evaluation:									
Department of the Army	325		325	2,289		2,289	2,220		2,220
Department of the Navy	631		631	4,460		4,460	3,739		3,739
Department of the Air Force	905		905	6,782		6,782	5,906		5,906
Defense agencies	306		306	1,936		1,936	1,233		1,233
Total—Research, development, test, and evaluation	2,166		2,166	15,467		15,467	13,098		13,098
Military construction:									
Department of the Army	99		99	611		611	469		469
Department of the Navy	122		122	726		726	566		566
Department of the Air Force	146		146	806		806	757		757
Defense agencies	24		24	201		201	246		246
Total—Military construction	391		391	2,344		2,344	2,038		2,038
Family housing	225		225	1,444		1,444	1,346		1,346
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	1	(**)	1	1	(**)
Intragovernmental funds:									
Department of the Army	203		203	204		204	-73		-73
Department of the Navy	-28		-28	-107		-107	-239		-239
Department of the Air Force	69		69	566		566	-168		-168
Defense agencies	-347		-347	743		743	-256		-256
Other	24	16	9	162	161	1	143	170	-26
Proprietary receipts from the public		1	-1		349	-349		460	-460
Intrabudgetary transactions	-38		-38	205		205	148		148
Total—Department of Defense—Military	19,614	17	19,597	137,750	511	137,239	126,580	631	125,949

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$10		\$10	\$74		\$74	\$79		\$79
Construction, general	68		68	584		584	633		633
Operation and maintenance, general	96		96	680		680	663		663
Flood control	21		21	217		217	274		274
Other	27		27	174		174	146		146
Proprietary receipts from the public		\$12	-12		\$42	-42		\$41	-41
Total—Corps of Engineers	223	12	211	1,729	42	1,687	1,796	41	1,755
Military retirement fund:									
Payments to military retirement fund				9,500		9,500			9,500
Military retirement fund ²	1,446		1,446	8,559		8,559	9,575		9,575
Intrabudgetary transactions				-9,500		-9,500			-9,500
Other	3	(**)	3	24	(**)	23	21	(**)	21
Proprietary receipts from the public		1	-1		4	-4		4	
Total—Department of Defense—Civil	1,672	12	1,660	10,312	46	10,266	11,392	45	11,341
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	346		346	2,473		2,473	2,421		2,421
Impact aid	96		96	457		457	425		425
Special programs	8		8	536		536	408		408
Indian education	1		1	52		52	34		34
Total—Office of Elementary and Secondary Education	452		452	3,517		3,517	3,288		3,288
Office of Bilingual Education and Minority Languages Affairs:									
Affairs	12		12	112		112	122		122
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	90		90	660		660	569		569
Rehabilitation services and handicapped research	62		62	514		514	541		541
Office of Vocational and Adult Education:									
Vocational and adult education	75		75	395		395	625		625
Office of Postsecondary Education:									
College housing loans	3	31	-28	61	205	-145	66	120	-53
Student financial assistance	446		446	2,622		2,622	1,986		1,986
Guaranteed student loans	293		293	2,101		2,101	1,845		1,845
Higher education	32		32	277		277	240		240
Higher education facilities loans and insurance	-3		-3	17		17	10		10
Total—Office of Postsecondary Education	772	31	741	5,078	205	4,872	4,147	120	4,027
Office of Educational Research and Improvement:									
Special institutions	4		4	62		62	177		177
Departmental management	24		24	182		182	81		182
Proprietary receipts from the public	20		20	161		161	178		178
Proprietary receipts from the public		26	-26		34	-34		22	
Total—Department of Education	1,510	56	1,454	10,680	239	10,441	9,726	143	9,583
Department of Energy:									
Atomic energy defense activities:									
Atomic energy defense activities	585		585	4,061		4,061	3,433		3,433
Energy programs:									
General science and research activities	61		61	391		391	363		363
Energy supply, R and D activities	164		164	1,248		1,248	1,353		1,353
Uranium supply and enrichment activities	148		148	964		964	1,027		1,027
Fossil energy research and development	40		40	196		196	178		178
Naval petroleum and oil shale reserves	12		12	81		81	79		79
Energy conservation	33		33	253		253	306		306
Strategic petroleum reserve	22		22	133		133	109		133
Nuclear waste disposal fund	24		24	159		159	143		159
Other	28		28	162		162	145		162
Total—Energy programs	533		533	3,588		3,588	3,702		3,702
Power Marketing Administration:									
Power Marketing Administration	71	172	-101	728	928	-200	845	883	-200
Departmental administration	19		19	183		183	205		183
Proprietary receipts from the public		240	-240		1,672	-1,672		2,306	
Total—Department of Energy	1,208	412	796	8,560	2,600	5,960	8,185	3,189	4,975

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$35	(**)	\$35	\$239	\$2	\$238	\$226	\$2	\$224
Health Resources and Services Administration:									
Public enterprise funds	2		2	12		12	17	1	16
Health resources and services	121		121	834		834	711		711
Indian health and facilities	71		71	506		506	460		460
Centers for Disease Control	29		29	217		217	208		208
National Institutes of Health:									
Cancer research	106		106	658		658	604		604
Heart, lung, and blood research	70		70	430		430	379		379
Arthritis, diabetes, and digestive and kidney diseases	48		48	290		290	250		250
Neurological and communicative disorders and stroke	37		37	205		205	181		181
Allergy and infectious diseases	35		35	200		200	169		169
General medical sciences	40		40	257		257	217		217
Child health and human development	29		29	172		172	152		152
Other research institutes	51		51	334		334	284		284
Research resources	21		21	152		152	130		130
Other	-27		-27	6		6	8		8
Total—National Institutes of Health	410		410	2,704		2,704	2,374		2,374
Alcohol, Drug Abuse, and Mental Health Administration	92		92	573		573	586		586
Office of Assistant Secretary for Health	19		19	108		108	93		93
Total—Public Health Service	780	(**)	780	5,194	2	5,192	4,675	3	4,672
Health Care Financing Administration:									
Grants to States for Medicaid	1,989		1,989	12,976		12,976	11,737		11,737
Payments to health care trust funds	1,733		1,733	11,646		11,646	10,634		10,634
Program management	1		1	22		22	57		57
Federal hospital insurance trust fund:									
Benefit payments	4,193		4,193	28,160		28,160	24,466		24,466
Administrative expenses and construction	95		95	480		480	349		349
Interest on normalized tax transfers				13		13	85		85
Total—FHI trust fund	4,288		4,288	28,653		28,653	24,899		24,899
Federal supplementary medical ins. trust fund:									
Benefit payments	1,878		1,878	12,070		12,070	11,294		11,294
Administrative expenses and construction	38		38	551		551	582		582
Total—FSMI trust fund	1,917		1,917	12,621		12,621	11,876		11,876
Total—Health Care Financing Administration	9,928		9,928	65,918		65,918	59,204		59,204
Social Security Administration:									
Payments to social security trust funds	1,070		1,070	2,784		2,784	1,714		1,714
Special benefits for disabled coal miners	88		88	609		609	616		616
Supplemental security income program	832		832	5,534		5,534	4,656		4,656
Assistance payments program	870		870	5,108		5,108	4,983		4,983
Child support enforcement	51		51	348		348	325		325
Low income home energy assistance	132		132	1,714		1,714	1,612		1,612
Refugee and entrant assistance	24		24	291		291	353		353
Payments to States from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	13,837		13,837	95,530		95,530	90,476		90,476
Administrative expenses and construction	151		151	940		940	921		921
Payment to railroad retirement account									
Vocational rehabilitation services									
Interest expense on interfund borrowings	117		117	980		980	1,096		1,096
Interest on normalized tax transfers				311		311	298		298
Total—FOASI trust fund	14,105		14,105	97,760		97,760	92,792		92,792

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,578		\$1,578	\$10,779		\$10,779	\$10,325		\$10,325
Administrative expenses and construction	45		45	338		338	340		340
Payment to railroad retirement account									
Vocational rehabilitation services									
Interest on normalized tax transfers				30		30	39		39
Total—FDI trust fund	1,623		1,623	11,147		11,147	10,704		10,704
Total—Social Security Administration	18,796		18,796	125,296		125,296	117,755		117,755
Human Development Services:									
Social services block grant	266		266	1,632		1,632	1,607		1,607
Human development services	142		142	1,094		1,094	1,088		1,088
Family social services	67		67	416		416	387		387
Work incentives	25		25	137		137	141		141
Community services	29		29	230		230	186		186
Other	(**)	(**)	(**)	2	\$2	(**)	-1	\$1	-1
Total—Human Development Services	528	(**)	528	3,510	2	3,508	3,408	1	3,408
Departmental management	21		21	144		144	146		146
Proprietary receipts from the public		\$461	-461		3,231	-3,231		2,788	-2,788
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund:									
Federal supplementary medical insurance trust fund	-1,489		-1,489	-10,503		-10,503	-9,830		-9,830
Payments for tax and other credits ³ :									
Federal old-age and survivors insurance trust fund	-978		-978	-2,551		-2,551	-1,574		-1,574
Federal disability insurance trust fund	-92		-92	-233		-233	-140		-140
Federal hospital insurance trust fund	-244		-244	-1,143		-1,143	-804		-804
Other	-117		-117	-980		-980	-1,096		-1,096
Total—Department of Health and Human Services	27,133	462	26,671	184,652	3,234	181,418	171,744	2,791	168,953
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	269	300	-31	1,657	2,088	-432	1,550	1,714	-164
Housing for the elderly or handicapped fund	256	39	217	723	253	471	766	208	558
Other	7	5	1	35	32	3	27	27	(**)
Rent supplement payments	-26		-26	-139		-139	76		76
Homeownership assistance	27		27	165		165	157		157
Rental housing assistance	61		61	378		378	378		378
Low-rent public housing	329		329	1,469		1,469	1,054		1,054
College housing grants	(**)		(**)	4		4	12		12
Lower income housing assistance	705		705	4,205		4,205	3,477		3,477
Other	(**)		(**)	4		4	4		4
Total—Housing Programs	1,629	344	1,284	8,501	2,373	6,128	7,502	1,950	5,552
Public and Indian Housing:									
Low-rent housing—loans and other expenses	2,407	76	2,331	12,052	329	11,724	546	396	150
Payments for operation of low-income housing projects	67		67	672		672	650		650
Total—Public and Indian Housing	2,474	76	2,398	12,724	329	12,396	1,196	396	800
Government National Mortgage Association:									
Special assistance functions fund							1,570	1,137	432
Emergency mortgage purchase assistance							176	68	108
Management and liquidating functions fund	71	30	41	427	681	-253	44	119	-75
Guarantees of mortgage-backed securities	4	18	-15	16	142	-126	10	114	-104
Participation sales fund	-16		-16	-57		-57	-27		-27
Total—Government National Mortgage Association	59	49	10	386	822	-436	1,773	1,438	335
Community Planning and Development:									
Public enterprise fund	6	11	-5	72	81	-9	63	90	-27
Community development grants	271		271	2,273		2,273	2,192		2,192
Urban development action grants	55		55	284		284	236		236
Other	2		2	8		8	7		7
Total—Community Planning and Development	333	11	322	2,637	81	2,556	2,497	90	2,407
Management and administration	28		28	177		177	174	1	173
Other	6	1	5	29	-2	31	21	2	19
Total—Department of Housing and Urban Development	4,528	480	4,048	24,456	3,604	20,852	13,163	3,878	9,285

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$34		\$34	\$238		\$238	\$226		\$226
Payments in lieu of taxes	(**)		(**)	2		2	(**)		(**)
Payments to States and counties for general purpose fiscal assistance	-1		-1	78		78	53		53
Other	7		7	62		62	45		45
Minerals Management Service	50		50	399		399	588		588
Office of Surface Mining Reclamation and Enforcement	25		25	149		149	112		112
Total—Land and minerals management	114		114	928		928	1,024		1,024
Water and science:									
Bureau of Reclamation:									
Construction program	56	\$5	51	380	\$41	338	374	\$43	331
Operation and maintenance	11		11	82		82	81		81
Other	10		10	70		70	66		66
Geological Survey	35		35	259		259	257		257
Bureau of Mines	15	3	12	102	13	89	106	11	95
Total—Water and science	128	8	120	893	55	838	883	53	830
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
	47		47	352		352	320		320
National Park Service	84		84	621		621	561		561
Total—Fish and wildlife and parks	130		130	973		973	881		881
Bureau of Indian Affairs:									
Operation of Indian programs	75		75	583		583	564		564
Construction	11		11	77		77	80		80
Indian tribal funds	17		17	202		202	253		253
Other	6	(**)	5	39	5	34	40	6	34
Total—Bureau of Indian Affairs	109	(**)	109	900	5	895	937	6	931
Territorial and International Affairs	16		16	111		111	107		107
Departmental offices	7		7	44		44	54		54
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska									
		(**)	(**)		5	-5		12	-12
Other		141	-141		1,046	-1,046		980	-980
Intrabudgetary transactions	(**)		(**)	-23		-23	-22		-22
Total—Department of the Interior	504	150	354	3,825	1,111	2,714	3,864	1,051	2,813
Department of Justice:									
General administration	9		9	43		43	55		55
United States Parole Commission	1		1	5		5	4		4
Legal activities	59		59	451		451	376		376
Interagency law enforcement	1		1	51		51	35		35
Federal Bureau of Investigation	96		96	599		599	542		542
Drug Enforcement Administration	37		37	194		194	158		158
Immigration and Naturalization Service	57		57	321		321	290		290
Federal Prison System	45	3	43	334	15	319	303	13	291
Office of Justice Programs	14		14	85		85	68		68
Other	-1	6	-7	(**)	40	-41	-19		-19
Total—Department of Justice	319	8	311	2,081	55	2,027	1,812	13	1,799
Department of Labor:									
Employment and Training Administration:									
Program administration									
	6		6	37		37	46		46
Training and employment services	238		238	1,573		1,573	1,460		1,460
Community service employment for older Americans	24		24	186		186	186		186
Federal unemployment benefits and allowances	4		4	-8		-8	18		18
State unemployment insurance and employment service operation	-33		-33	-6		-6	54		54
Advances to the unemployment trust fund and other funds	145		145	1,145		1,145	3,029		3,029
Other	(**)		(**)	-10		-10	-51		-51

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,555		\$1,555	\$10,150		\$10,150	\$10,907		\$10,907
State administrative expenses	251		251	1,384		1,384	1,331		1,331
Federal administrative expenses	-4		-4	71		71	63		63
Interest on refunds of taxes	2		2	4		4	51		51
Repayment of advances from the general fund				940		940	720		720
Interest on advances to the Employment Security Administration account							(**)		(**)
Railroad-unemployment insurance:									
Railroad unemployment benefits	16		16	121		121	165		165
Administrative expenses	2		2	12		12	6		6
Payment of interest on advances from railroad retirement account				5		5			
Total—Unemployment trust fund	1,822		1,822	12,687		12,687	13,243		13,243
Total—Employment and Training Administration	2,206		2,206	15,605		15,605	17,986		17,986
Labor-Management Services	4		4	33		33	33		33
Pension Benefit Guaranty Corporation	17	\$15	2	105	\$88	16	87	\$66	21
Employment Standards Administration:									
Salaries and expenses	16		16	101		101	100		100
Special benefits	13		13	-269		-269	-98		-98
Black lung disability trust fund	52		52	359		359	365		365
Special workers' compensation expenses	5		5	32		32	25		25
Occupational Safety and Health Administration	19		19	121		121	118		118
Mine Safety and Health Administration	13		13	89		89	86		86
Bureau of Labor Statistics	13		13	81		81	69		69
Departmental management	12		12	137		137	56		56
Proprietary receipts from the public		(**)	(**)		1	-1		18	-18
Intrabudgetary transactions	-154		-154	-2,179		-2,179	-3,829		-3,829
Total—Department of Labor	2,216	15	2,201	14,216	90	14,126	14,998	83	14,914
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	121		121	622		622	494		494
Acquisition, operation, and maintenance of buildings abroad	9		9	157		157	146		146
Payment to Foreign Service retirement and disability fund				107		107	104		104
Foreign Service retirement and disability fund	19		19	112		112	120		120
Other	2		2	14		14	10		10
Total—Administration of Foreign Affairs	151		151	1,012		1,012	875		875
International Organizations and Conferences	15		15	472		472	509		509
International Commissions	3		3	17		17	16		16
Migration and Refugee Assistance	26		26	204		204	164		164
International Narcotics Control	5		5	31		31	17		17
Other	6		6	35		35	6		6
Proprietary receipts from the public					(**)	(**)		2	-2
Intrabudgetary transactions	(**)		(**)	-149		-149	-142		-142
Total—Department of State	206		206	1,622	(**)	1,621	1,445	2	1,443
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	943		943	6,361		6,361	5,068		5,068
Other	-7		-7	8		8	2		2
Other programs	16		16	179		179	186		186
Total—Federal Highway Administration	952		952	6,549		6,549	5,256		5,256
National Highway Traffic Safety Administration:									
Operations and research	3		3	40		40	40		40
Trust fund share of highway safety programs	13		13	73		73	71		71
Other	(**)		(**)	1		1	2		2

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	\$3	\$1	\$2	\$31	\$24	\$6	\$56	\$44	\$13
Northeast corridor improvement program	14		14	95		95	151		151
Grants to National Railroad Passenger Corporation	184		184	571		571	1,670		1,670
Other	7		7	64		64	135		135
Total—Federal Railroad Administration	208	1	207	760	24	736	2,013	44	1,969
Urban Mass Transportation Administration:									
Formula grants	101		101	703		703	890		890
Discretionary grants	130		130	296		296	51		51
Other	104		104	887		887	1,159		1,159
Federal Aviation Administration:									
Operations	173		173	1,080		1,080	1,270		1,270
Other	8		8	62	(**)	62	75	(**)	75
Airport and airway trust fund:									
Grants-in-aid for airports	51		51	462		462	403		403
Facilities and equipment	31		31	225		225	150		150
Research, engineering and development	22		22	140		140	73		73
Operations	28		28	505		505	257		257
Total—Airport and airway trust fund	133		133	1,332		1,332	883		883
Total—Federal Aviation Administration	313		313	2,474	(**)	2,474	2,228	(**)	2,228
Coast Guard:									
Operating expenses	140		140	1,011		1,011	960		960
Acquisition, construction, and improvements	30		30	259		259	240		240
Retired pay	31		31	170		170	182		182
Other	9	(**)	8	69	2	67	60	3	58
Total—Coast Guard	210	(**)	210	1,510	2	1,508	1,442	3	1,440
Maritime Administration:									
Public enterprise funds	15	110	-95	98	179	-81	136	80	56
Ship construction	4		4	4		4	11		11
Operating-differential subsidies	21		21	193		193	188		188
Other	11		11	49		49	49		49
Other	25		25	83	5	78	84	6	78
Proprietary receipts from the public		8	-8		36	-36		45	-45
Intrabudgetary transactions	-1		-1	-4		-4	-3		-3
Total—Department of Transportation	2,111	119	1,992	13,716	247	13,469	13,618	177	13,441
Department of the Treasury:									
Office of the Secretary	-30		-30	-218		-218	1		1
Office of Revenue Sharing:									
Salaries and expenses	1		1	4		4	4		4
General revenue sharing	1,149		1,149	3,449		3,449	3,424		3,424
Federal Law Enforcement Training Center	1		1	9		9	10		10
Financial Management Service:									
Salaries and expenses	24		24	145		145	134		134
Claims, judgements, and relief acts	57		57	199		199	129		129
Advances to the railroad retirement account							525		525
Payments to Synthetic Fuels Corporation	4		4	25		25	9		9
Other	(**)		(**)	7		7	9		9
Total—Financial Management Service	85		85	376		376	807		807
Bureau of Alcohol, Tobacco and Firearms	15		15	100		100	93		93
United States Customs Service	69		69	444		444	395		395
Bureau of Engraving and Printing	-3		-3	-16		-16	-2		-2
Bureau of the Mint	-3		-3	49		49	-49		-49
Bureau of the Public Debt	14		14	105		105	99		99

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$9		\$9	\$61		\$61	\$56		\$56
Processing tax returns	113		113	608		608	495		495
Examinations and appeals	124		124	807		807	716		716
Investigation, collection and taxpayer service	93		93	615		615	592		592
Payment where credit exceeds liability for tax	366		366	744		744	899		899
Refunding internal revenue collections, interest	121		121	757		757	741		741
Internal revenue collections for Puerto Rico	49		49	224		224	196		196
Other	(**)	(**)	(**)	1	\$2	(**)	1	\$2	(**)
Total—Internal Revenue Service	875	(**)	875	3,819	2	3,817	3,696	2	3,696
United States Secret Service	15		15	177		177	142		142
Comptroller of the Currency	15	\$1	14	98	92	6	90	76	1
Interest on the public debt:									
Public issues (accrual basis)	12,580		12,580	85,466		85,466	72,152		72,152
Special issues (cash basis)	390		390	15,081		15,081	12,402		12,402
Total—Interest on the public debt	12,970		12,970	100,547		100,547	84,553		84,553
Proprietary receipts from the public	(**)	234	-234	(**)	2,135	-2,135	(**)	1,926	-1,926
Receipts from off-budget Federal entities		1,608	-1,608		8,647	-8,647		7,830	-7,830
Intrabudgetary transactions	-328		-328	-3,753		-3,753	-4,062		-4,062
Total—Department of the Treasury	14,844	1,844	13,000	105,192	10,877	94,315	89,200	9,834	79,366
Environmental Protection Agency:									
Salaries and expenses	55		55	366		366	338		338
Research and development	13		13	86		86	87		87
Abatement, control, and compliance	38		38	239		239	231		231
Construction grants	221		221	1,706		1,706	1,499		1,499
Hazardous substance response trust fund	39		39	207		207	155		155
Other	1	(**)	1	47	(**)	47	47	(**)	47
Proprietary receipts from the public		(**)	(**)		3	-3		2	-2
Intrabudgetary transactions				-44		-44	-44		-44
Total—Environmental Protection Agency	368	(**)	367	2,608	4	2,604	2,314	3	2,314
General Services Administration:									
Real property activities	-409		-409	-478		-478	-238		-238
Personal property activities	57		57	81		81	15		15
Office of Information Resources Management	-54		-54	-33		-33	-35		-35
Federal property resources activities	17		17	-44		-44	46		46
General activities	17		17	89	(**)	89	80	(**)	80
Proprietary receipts from the public		2	-2		42	-42		37	-37
Other		-13	13		-53	53			
Total—General Services Administration	-372	-11	-361	-384	-11	-373	-132	37	-132
National Aeronautics and Space Administration:									
Research and development	183		183	1,196		1,196	1,938		1,938
Space flight, control, and data communications	297		297	2,390		2,390	1,421		1,421
Construction of facilities	15		15	98		98	60		60
Research and program management	113		113	773		773	707		707
Other		(**)	(**)		3	-3		-1	1
Total—National Aeronautics and Space Administration	608	(**)	608	4,457	3	4,454	4,127	-1	4,127
Office of Personnel Management:									
Salaries and expenses	18		18	104		104	99		99
Government payment for annuitants, employees health benefits	121		121	854		854	784		784
Payment to civil service retirement and disability fund	(**)		(**)	1		1	1		1
Civil service retirement and disability fund	1,967		1,967	13,294		13,294	12,663		12,663
Employees health benefits fund	549	589	-39	3,779	3,971	-191	3,731	3,723	-191
Employees life insurance fund	61	71	-10	484	841	-357	425	806	-357
Retired employees health benefits fund	-2	1	-4	5	9	-4	10	10	-4
Other	-1		-1	3		3	-13		10
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)		(**)	-1		-1	-1		-1
Other	-3		-3	-20		-20	-19		-19
Total—Office of Personnel Management	2,711	661	2,050	18,504	4,821	13,683	17,680	4,539	13,141

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$84	\$75	\$9	\$550	\$476	\$74	\$607	\$409	\$198
Disaster loan fund	38	71	-33	385	529	-144	301	551	-250
Other	3	1	2	19	8	11	23	9	14
Salaries and expenses	26		26	157		157	145		145
Other		(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Total—Small Business Administration	151	147	4	1,112	1,013	98	1,075	969	106
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	147	62	85	953	636	317	853	756	97
Direct loan revolving fund	3	5	-3	16	37	-21	18	42	-24
Other	34	31	3	230	258	-28	256	270	-15
Compensation and pensions	1,204		1,204	8,278		8,278	8,056		8,056
Readjustment benefits	128		128	801		801	981		981
Medical care	676		676	4,974		4,974	4,647		4,647
Medical and prosthetic research	16		16	135		135	96		96
General operating expenses	73		73	451		451	437		437
Construction projects	40		40	301		301	258		258
Post-Vietnam era veterans education account	18		18	115		115	96		96
Insurance funds:									
National service life	87		87	567		567	543		543
United States government life	4		4	26		26	29		29
Veterans special life	6	6	1	42	72	-30	41	68	-27
Other	15		15	84		84	58		58
Proprietary receipts from the public:									
National service life		37	-37		247	-247		260	-260
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other		18	-18		116	-116		143	-143
Intrabudgetary transactions	-1		-1	-48		-48	-33		-33
Total—Veterans Administration	2,449	159	2,290	16,925	1,367	15,558	16,335	1,540	14,796
Independent agencies:									
Action	14	(**)	14	74	(**)	74	76	(**)	76
Board for International Broadcasting	-2		-2	62		62	62		62
Consumer Product Safety Commission	3	(**)	3	21	(**)	21	20	(**)	20
Corporation for Public Broadcasting				151		151	130		130
District of Columbia:									
Federal payment	14		14	519		519	483		483
Loans and repayable advances					107	-107		31	-31
Equal Employment Opportunity Commission	15	(**)	15	94	(**)	94	89	-11	100
Export-Import Bank of the United States	138	340	-202	2,129	2,356	-227	2,584	1,881	704
Federal Communications Commission	9	(**)	9	56	(**)	56	51	(**)	51
Federal Deposit Insurance Corporation	341	209	132	2,207	3,046	-838	1,811	3,183	-1,373
Federal Emergency Management Agency:									
Public enterprise funds	14	28	-14	155	195	-40	268	184	84
Salaries and expenses	11		11	87		87	76		76
Emergency management and planning assistance	36		36	226		226	133		133
Emergency food distribution and shelter program	(**)		(**)	69		69	59		59
Other		(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	13	15	-2	53	56	-3	44	49	-5
Federal Savings and Loan Insurance Corp. fund	607	270	337	2,329	1,111	1,218	549	977	-428
Other		(**)	(**)		(**)	(**)		(**)	(**)
Federal Trade Commission	6	(**)	6	36	(**)	36	39	(**)	39
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority				44		44	7		7
Other	1	(**)	1	5	1	4	4	1	3
Interstate Commerce Commission	4		4	32		32	33		33
Legal Services Corporation	26		26	174		174	157		157
Merit Systems Protection Board	2		2	13		13	15	-2	17
National Archives and Record Administration	10	(**)	10	59	(**)	59	49	(**)	49
National Credit Union Administration:									
Central liquidity facility	182	196	-14	847	850	-4	373	335	38
Other	-19	4	-22	52	791	-740	24	96	-72

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$9	(**)	\$9	\$92	(**)	\$92	\$82		
National Endowment for the Humanities	10		10	75		75	72		
Institute of Museum Services	4		4	14		14	9		
National Labor Relations Board	13		13	79	(**)	79	76		
National Science Foundation	120	(**)	120	687	(**)	687	587	(**)	
National Transportation Safety Board	2	(**)	2	12	(**)	12	12	-\$19	
Nuclear Regulatory Commission	44	(**)	44	275	(**)	275	270		
Panama Canal Commission	31	\$32	-1	232	\$236	-5	213	228	
Postal Service (payment to the Postal Service fund)	211		211	830		830	659		
Railroad Retirement Board:									
Federal windfall subsidy	33		33	235		235	243		
Payment to railroad unemployment insurance trust fund	(**)		(**)	10		10			
Milwaukee railroad restructuring, administration	1		1	2		2	-5		
Railroad retirement accounts:									
Social security equivalent benefit account	300		300	2,073		2,073			
Benefits payments and claims	186		186	1,290		1,290	3,298		
Advances to the railroad retirement account from the FOASI trust fund									
Advances to the railroad retirement account from the FDI trust fund	(**)		(**)	(**)		(**)	(**)		
Disbursements for the payment of FOASI benefits	(**)		(**)	-1		-1	-1		
Disbursements for the payment of FDI benefits	(**)		(**)	(**)		(**)	(**)		
Administrative expenses	6		6	28		28	26		
Interest on refunds of taxes	(**)		(**)	6		6	(**)		
Other									
Proprietary receipts from the public		(**)	(**)		1	-1		1	
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds	46		46				-525		
Interest transferred to federal hospital insurance trust fund									
Interest on advances to railroad unemployment insurance account				-5		-5			
Total—Railroad Retirement Board	573	(**)	573	3,636	1	3,635	3,036	1	3,036
Securities and Exchange Commission	10	(**)	10	62	(**)	62	54	(**)	
Smithsonian Institution	19	(**)	19	129	(**)	129	119	(**)	
Tennessee Valley Authority	544	393	151	3,292	2,830	462	3,054	2,840	
United States Information Agency	49	(**)	49	368	(**)	368	300	(**)	
United States Railway Association	(**)		(**)	2		2	1		
Other independent agencies	23	3	19	279	13	266	260	22	
Total—Independent agencies	3,087	1,490	1,597	19,557	11,594	7,963	15,944	9,796	6,148
Undistributed offsetting receipts:									
Other interest					(**)	(**)		(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-1		-1	-1		
Department of Defense—Civil:									
Military retirement fund ²	-1,396		-1,396	-9,571		-9,571	-9,324		-9,324
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-197		-197	-1,275		-1,275	-1,019		-1,019
Federal disability insurance trust fund	-19		-19	-123		-123	-111		-111
Federal hospital insurance trust fund	-126		-126	-813		-813	-748		-748
Department of State:									
Foreign Service retirement and disability fund	-3		-3	-23		-23	-22		-22
Office of Personnel Management:									
Civil Service retirement and disability fund	-298		-298	-2,173		-2,173	-2,011		-2,011
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-97		-97	-618		-618	-551		-551
Subtotal	-2,137		-2,137	-14,597		-14,597	-13,787		-13,787

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund				-\$5		-\$5	-\$4		-\$4
Department of Defense—Civil:									
Military retirement fund	-\$1		-\$1	-481		-481			
Soldiers' and Airmen's Home permanent fund				-9		-9	-7		-7
Corps of Engineers	-11		-11	-16		-16	-8		-8
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-98		-98	-1,842		-1,842	-1,416		-1,416
Federal disability insurance trust fund	-23		-23	-267		-267	-288		-288
Federal hospital insurance trust fund	-12		-12	-969		-969	-833		-833
Federal supplementary medical insurance trust fund	-11		-11	-563		-563	-406		-406
Department of Labor:									
Unemployment trust fund	9		9	-573		-573	-425		-425
Department of State:									
Foreign Service retirement and disability fund	-1		-1	-115		-115	-83		-83
Department of Transportation:									
Airport and airway trust fund	-1		-1	-357		-357	-259		-259
Highway trust fund	-5		-5	-588		-588	-513		-513
Environmental Protection Agency:									
Post-closure liability trust fund	-1		-1	-1		-1	-1		-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-58		-58	-6,329		-6,329	-5,247		-5,247
Veterans Administration:									
United States government life insurance fund	(**)		(**)	-11		-11	-12		-12
National service life insurance fund	-3		-3	-437		-437	-399		-399
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	87		87	-30		-30	-43		-43
Other	-9		-9	-36		-36	-35		-35
Subtotal	-137		-137	-12,627		-12,627	-9,977		-9,977
Rents and royalties on the Outer Continental Shelf lands		\$617	-617		\$3,023	-3,023		\$2,771	-2,771
Total—Undistributed offsetting receipts	-2,274	617	-2,891	-27,224	3,023	-30,247	-23,764	2,771	-26,535
Total—Budget outlays	93,372	11,144	82,228	618,281	67,720	550,560	552,883	62,132	490,751
Budget Federal entities:									
Federal Financing Bank	4,578	3,470	1,108	22,499	19,238	3,261	17,358	15,386	1,972
Petroleum acquisition and transportation, strategic petroleum reserve	51		51	977		977	1,209		1,209
Postal Service	2,799	2,821	5 -22	17,038	18,165	-1,127	15,387	16,721	-1,334
Rural electrification and telephone revolving fund	84	238	-154	773	955	-182	615	487	128
Rural Telephone Bank	7	10	-4	75	71	4	90	68	22
Synthetic Fuels Corporation fund	4	4		25	25		12	11	(**)
U.S. Railway Association							3	17	-14
Total—Off-budget Federal entities	7,523	6,544	980	41,386	38,453	2,933	34,673	32,689	1,984
Total—Outlays	100,896	17,688	83,208	659,667	106,174	553,493	587,556	94,821	492,735

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$19,258	\$19,725
Receipts from off-budget Federal entities	8,647	7,830
Intrabudgetary transactions	62,737	50,321
Total receipts offset against outlays	90,642	77,876

In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in DoD—Civil (and the income security function) while imputed accruals are included in the DoD—Military (and the national defense function) outlays are offset in undistributed offsetting receipts.

Effective October 1, 1984 military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

The Postal Service figure represents reporting for the full calendar month of April and is partially estimated. This estimate includes \$347 million for postal money orders issued between April 1 and April 30, which is derived from the Postal Service consolidated reporting system.

No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financial authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$21,986	\$160,450	\$108,905	\$1,572,267	\$1,710,731	\$1,732,267
Federal Financing Bank				(**)	(**)	
Total public debt securities	21,986	160,450	108,905	1,572,267	1,710,731	1,732,267
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	-15	-79	-127	4,481	4,417	4,417
Total federal securities	21,971	160,371	108,778	1,576,748	1,715,148	1,737,000
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	4,935	37,345	6,135	264,159	296,570	301,400
Total borrowing from the public	17,036	123,026	102,643	1,312,589	1,418,578	1,435,600
Accrued interest payable to the public	-133	2,102	6,132	27,359	29,594	29,594
Allocations of special drawing rights	-1	-38	-48	4,895	4,857	4,857
Deposit funds	93	1,446	1,305	12,292	13,646	13,646
Miscellaneous liability accounts (includes checks outstanding etc.)	-1,141	2,273	932	10,693	14,108	14,108
Total liability accounts	15,855	128,810	110,964	1,367,828	1,480,782	1,496,000
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	16,242	10,792	172	8,514	3,063	19,305
Tax and loan note accounts	9,912	-1,196	975	21,913	10,805	20,718
Balance	26,154	9,596	1,146	30,426	13,868	40,023
Special drawing rights:						
Total holdings	-1	418	-363	5,554	5,973	5,973
SDR certificates issued to Federal Reserve Banks				-4,618	-4,618	-4,618
Balance	-1	418	-363	936	1,355	1,355
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments			5,528	19,699	19,699	19,699
Maintenance of value adjustments	-2	-140	-89	-1,799	-1,937	-1,937
Letter of credit issued to IMF	7	-41	-3,196	-7,992	-8,040	-8,040
Dollar deposits with the IMF	-13	-8	-19	-50	-45	-45
Receivable/payable (-) for interim maintenance of value adjustments	1	54	27	379	433	433
Balance	-8	-135	2,250	10,237	10,110	10,110
Loans to International Monetary Fund	-4	-99	-46	1,364	1,269	1,269
Other cash and monetary assets	1,785	1,956	65	7,548	7,720	7,720
Total cash and monetary assets	27,927	11,736	3,052	50,512	34,321	62,000
Miscellaneous asset accounts	-631	-1,262	-37	16,088	15,456	14,400
Total asset accounts	27,296	10,474	3,015	66,600	49,778	77,000
Excess of liabilities (+) or assets (-)	-11,441	+118,336	+107,949	+1,301,228	+1,431,005	+1,419,000
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	56	336	315		280	
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (-)]	-11,386	+118,672	+108,264	+1,301,228	+1,431,285	+1,419,000

¹Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits reflected, as received; and withdrawals are reflected as processed.
 ...No transactions.
 (**): Less than \$500,000.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,431,005	\$1,301,228	\$1,116,629
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,431,005	1,301,228	1,116,629
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	-12,365	115,739	106,281
Changes in composition of unified budget			
Budget surplus (-) or deficit (Table 3)	-12,365	115,739	106,281
Net budget surplus (-) or deficit (Table 3)	-980	2,933	1,984
Total budget surplus (-) or deficit (Table 3)	-11,386	118,672	108,264
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-56	-336	-315
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	-56	-336	-315
Excess of liabilities close of period	1,419,563	1,419,563	1,224,578

...No transactions.
 (**) Less than \$500,000.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	- \$3	- \$17	- \$16	\$34	\$19	
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	- 9	- 46	- 67	153	116	
Department of Housing and Urban Development:						
Federal Housing Administration	- 4	- 16	- 44	140	127	
Department of the Interior:						
Bureau of Land Management	(**)	(**)		14	14	
Department of Transportation:						
Coast Guard:						
Family housing mortgages	(**)	(**)	(**)	(**)	(**)	
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages				(**)	(**)	
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	
Independent agencies:						
Postal Service				250	250	
Tennessee Valley Authority				1,725	1,725	
Total agency securities	- 15	- 79	- 127	4,481	4,417	

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, April 1985 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$1,778	\$4,751	-\$4,048	\$18,609	\$21,582	\$23,360
Commerce, Fishing Vessels, NOAA		3	9	18	21	21
Export-Import Bank of United States						
Federal Emergency Management Agency:						
National insurance development fund	2	8		55	61	63
National flood insurance fund		-213	63	213		
Federal Financing Bank	1,216	3,189	2,687	144,909	146,882	148,098
Federal Housing Administration:						
General insurance		-80		1,790	1,710	1,710
Special risk insurance		-30		1,984	1,954	1,954
General Services Administration:						
Pennsylvania Avenue Development Corporation		3	5	55	58	58
Rural Communication Development Fund	1	4		18	21	22
Rural Electrification Administration	102	102		7,865	7,865	7,967
Rural Telephone Bank		8	30	751	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	160	-1,175	340	3,381	2,046	2,206
Agricultural credit insurance fund	690	284	900	4,486	4,080	4,770
Rural development insurance fund				1,516	1,516	1,516
Secretary of Education:						
College housing loans				2,687	2,687	2,687
Secretary of Energy:						
Bonneville Power Administration			30	1,405	1,405	1,405
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped		425	525	4,376	4,801	4,801
Low-rent public housing	2,223	11,574	20	1,000	10,351	12,574
New communities guaranty:						
Title IV			-8			
Title VII			-376			
Urban renewal fund	-8	-8		8	8	
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account		707	1,588	2,279	2,986	2,986
Railroad retirement social security equivalent fund	158	1,103			945	1,103
Secretary of Transportation:						
Aircraft purchase loan guarantee program			12			
Rail Passenger Service Act			1,120			
Railroad revitalization and improvement						
Rail service assistance			-1			
Regional Rail Reorganization			22	64	64	64
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of Public Debt Securities	6,322	20,655	2,918	199,621	213,954	220,276
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States		-1	622	15,690	15,689	15,689
National Credit Union Administration	-59	-50	-6	269	279	220
Postal Service				1,087	1,087	1,087
Tennessee Valley Authority	141	616	-35	13,435	13,910	14,051
U.S. Railway Association	23	23	-14	51	51	74
Total borrowing from the Federal Financing Bank	105	588	567	30,532	31,016	31,121

Note: Includes only amounts loaned to Federal agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	\$1	\$5			\$4	\$5
Department of Commerce	(**)	74	\$2	\$6	81	81
Department of Energy	37	39			2	38
Department of Health and Human Services		5	2	4	9	9
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	9	468	181	3,065	3,525	3,534
Agency securities	(**)	-4	(**)	140	136	136
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities		-11		11		
Special assistance function fund:						
Public debt securities						
Agency securities		-11	-7	11		
Management and liquidating functions fund:						
Public debt securities	-37	454	74	84	575	538
Agency securities	(**)	15	(**)	1	17	17
Guarantees of mortgage-backed securities:						
Public debt securities	15	120	104	717	821	837
Agency securities	(**)	5		67	73	73
Participation sales fund:						
Public debt securities	20	188	102	1,776	1,945	1,964
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities				(**)	(**)	(**)
Department of the Interior	30	453	838	6,528	6,951	6,981
Department of Labor	-4	-18	-31	284	269	265
Department of Transportation	8	10	-43	252	255	261
Department of the Treasury	22	-706	1,088	3,243	2,515	2,537
Veterans Administration:						
Veterans reopened insurance fund	-13	10	9	632	656	641
Independent agencies:						
Export-Import Bank of the United States	203	216	-95	27	41	241
Federal Emergency Management Agency:						
National insurance development fund	16	80			63	81
Federal Savings and Loan Insurance Corporation:						
Public debt securities	-337	-1,220	429	6,172	5,289	4,951
Agency securities				67	67	67
National Credit Union Administration	22	740	72	325	1,043	1,061
Other	8	113	21	983	1,087	1,091
Total public debt securities	(**)	1,031	2,753	24,098	25,129	25,129
Total agency securities	(**)	-5	-8	310	305	305
Total Federal funds	(**)	1,027	2,746	24,408	25,435	25,434
Trust funds:						
Legislative Branch:						
United States Tax Court		(**)	(**)	1	1	
Library of Congress		(**)	1	2	3	
The Judiciary:						
Judicial survivors annuity fund		5	5	91	97	
Funds Appropriated to the President	(**)	(**)	1	1	1	
Department of Agriculture	(**)	-23	-30	60	37	
Department of Commerce		(**)	(**)		(**)	
Department of Defense—Military	13	35	24	138	160	11,001
Department of Defense—Civil	-47	11,006			11,053	
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	4,645	3,065	-1,419	27,224	25,643	30,281
Agency securities						6,501
Federal disability insurance trust fund	238	1,850	-249	4,656	6,267	
Federal hospital insurance trust fund:						
Public debt securities	701	2,707	1,306	16,527	18,533	19,231
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	200	1,473	970	9,117	10,389	10,531
Other	(**)	2	2	25	27	

Table continued on next page.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	-\$3	\$12	-\$115	\$214	\$229	\$226
Department of Labor:						
Unemployment trust fund	514	-184	-1,263	12,397	11,699	12,213
Other	-1	-10	8	23	14	13
Department of State:						
Foreign service retirement and disability fund	-12	200	142	1,978	2,190	2,178
Other	(**)	(**)	1	(**)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	73	562	687	6,434	6,923	6,996
Highway trust fund	-216	1,923	1,807	10,840	12,979	12,763
Other		(**)	(**)	(**)	(**)	(**)
Department of the Treasury:						
Environmental Protection Agency	-5	99	-14	84	188	182
General Services Administration	-15	41	47	685	741	726
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,114	10,370	-2,203	111,829	123,313	122,199
Agency securities				175	175	175
Employees health benefits fund	39	196	5	913	1,070	1,109
Employees life insurance fund	16	357	384	5,966	6,307	6,323
Retired employees health benefits fund	4	4		1	1	4
Veterans Administration:						
Government life insurance fund	-4	-15	-17	294	283	279
National service life insurance:						
Public debt securities	-50	115	113	8,960	9,125	9,075
Agency securities				135	135	135
Veterans special life insurance fund	-1	30	27	875	907	906
General Post Fund National Homes	(**)	10	2	7	18	17
Independent agencies:						
Federal Deposit Insurance Corporation	-130	843	816	14,195	15,168	15,038
Harry S. Truman Memorial Scholarship Trust Fund	(**)	1	1	44	46	46
Japan-United States Friendship Commission	(**)	(**)	(**)	17	17	17
Railroad Retirement Board	-32	906	1,142	3,097	4,035	4,003
Other	(**)	1	1	6	7	7
Total public debt securities	4,811	35,580	2,184	236,708	267,477	272,288
Total agency securities				765	765	765
Total trust funds	4,811	35,580	2,184	237,473	268,242	273,053
Off-budget Federal entities:						
Federal Financing Bank						
Postal Service	124	739	1,205	2,277	2,892	3,016
Rural electrification and telephone revolving fund				1	1	1
Total public debt securities	124	739	1,205	2,279	2,893	3,017
Total off-budget Federal entities	124	739	1,205	2,279	2,893	3,017
Grand total	4,935	37,345	6,135	264,159	296,570	301,504

...No transactions

(**) Less than \$500,000

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$25,692	\$24,792	\$27,054	\$37,921	\$23,769	\$15,254	\$51,602						\$206,084	\$179,831
Corporation income taxes	937	1,122	11,531	2,779	1,753	8,417	8,855						35,393	30,544
Social insurance taxes and contributions:														
Employment taxes and contributions	17,350	16,752	17,328	21,592	20,097	19,655	24,580						137,354	121,314
Unemployment insurance	1,323	2,346	397	1,328	2,615	515	3,062						11,586	9,661
Other retirement contributions	366	426	403	406	368	381	391						2,739	2,622
Excise taxes	3,264	3,151	2,907	3,267	2,585	2,739	2,700						20,612	21,174
Estate and gift taxes	582	495	469	605	504	430	671						3,756	3,511
Customs duties	1,150	989	922	1,085	842	998	939						6,924	6,051
Miscellaneous receipts	1,586	1,421	1,395	1,471	1,488	1,218	1,793						10,373	9,762
Total—budget receipts this year ..	52,251	51,493	62,404	70,454	54,021	49,606	94,593						434,822	.....
<i>Total—budget receipts prior year</i>	<i>45,157</i>	<i>46,203</i>	<i>58,044</i>	<i>62,537</i>	<i>47,886</i>	<i>44,464</i>	<i>80,179</i>						.....	384,411
Outlays														
Legislative Branch	146	116	93	169	104	139	129						900	
The Judiciary	79	67	96	66	60	99	119						585	
Executive Office of the President	10	9	10	11	8	7	10						65	
Funds Appropriated to the President:														
International security assistance ..	1,498	433	733	640	595	540	712						5,152	3,121
International development assistance	267	321	172	422	136	110	289						1,711	1,661
Other	-94	495	57	209	-127	27	-312						256	361
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,742	1,817	2,941	3,414	1,663	1,511	2,172						15,261	7,041
Other	2,848	2,360	2,206	2,157	2,321	2,374	2,987						17,253	18,161
Department of Commerce	177	163	181	201	140	157	170						1,189	1,041
Department of Defense:														
Military:														
Department of the Army	5,121	4,677	5,514	5,163	5,225	5,253	5,368						36,321	31,531
Department of the Navy	6,547	6,719	6,649	6,288	6,701	6,641	6,716						46,262	40,101
Department of the Air Force	5,938	7,501	6,481	6,036	6,425	6,575	6,636						45,592	38,531
Defense agencies	1,101	1,352	875	1,426	864	2,570	877						9,064	11,571
Total Military²	18,707	20,249	19,519	18,912	19,216	21,039	19,597						137,240	125,941
Civil ²	1,602	1,351	687	1,680	1,620	1,667	1,660						10,266	11,241
Department of Education	1,390	1,733	1,203	1,572	1,772	1,316	1,454						10,441	9,551
Department of Energy	879	865	999	765	797	857	796						5,960	4,991
Department of Health and Human Services:														
Human Development Services	390	559	497	577	472	484	528						3,508	3,401
Health Care Financing Administration:														
Grants to States for Medicaid ..	1,929	1,769	1,653	1,869	1,936	1,831	1,989						12,976	11,751
Federal hospital ins. trust fund ..	5,044	3,634	3,872	4,025	3,770	4,019	4,288						28,653	24,861
Federal supp. med. ins. trust fund	2,085	1,637	1,639	1,892	1,698	1,752	1,917						12,621	11,811
Other	1,434	1,539	1,561	1,503	1,626	2,272	1,734						11,668	10,661
Social Security Administration:														
Assistant Payments Program	713	812	587	840	721	565	870						5,108	4,951
Federal old-age and survivors ins. trust fund	13,401	13,273	14,626	14,045	14,107	14,202	14,105						97,760	92,711
Federal disability ins. trust fund	1,526	1,539	1,611	1,602	1,603	1,643	1,623						11,147	10,711
Other	1,394	2,254	1,744	990	1,411	1,290	2,198						11,280	9,211
Other	-1,574	-1,669	-1,947	-1,593	-1,684	-2,251	-2,281						-13,304	-11,411

Table continued on next page.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$4,733	\$3,033	\$3,117	\$2,523	\$1,061	\$2,336	\$4,048						\$20,852	\$9,286
Department of the Interior	459	361	410	477	323	333	354						2,714	2,813
Department of Justice	145	450	239	394	234	254	311						2,027	1,799
Department of Labor:														
Unemployment trust fund	1,265	1,377	1,550	2,322	1,816	2,536	1,822						12,687	13,243
Other	14	323	470	101	445	-294	379						1,439	1,671
Department of State	485	212	93	230	155	235	206						1,621	1,443
Department of Transportation:														
Highway trust fund	1,402	1,021	1,049	794	600	567	936						6,369	5,070
Other	995	1,135	917	1,176	842	975	1,056						7,099	8,371
Department of the Treasury:														
Interest on the public debt	12,507	13,507	23,373	12,513	12,951	12,726	12,970						100,547	84,553
General revenue sharing	1,145	1	1	1,136	17		1,149						3,449	3,424
Other	-1,794	-1,113	-2,170	-1,676	-468	-1,357	-1,119						-9,681	-8,611
Environmental Protection Agency	407	392	491	254	339	354	367						2,604	2,312
General Services Administration	-302	113	128	-301	200	150	-361						-373	-170
National Aeronautics and Space Administration	802	631	613	548	616	643	608						4,454	4,128
Office of Personnel Management	1,964	1,722	1,980	2,038	2,059	1,870	2,050						13,683	13,141
Small Business Administration	215	-6	-34	-53	2	-24	4						98	106
Veterans Administration:														
Compensation and pensions	1,162	2,261	1,205	53	1,188	1,205	1,204						8,278	8,056
National service life	37	38	39	50	46	60	50						320	283
Government service life	3	3	4	4	3	4	4						26	29
Other	904	1,044	1,135	819	976	1,023	1,033						6,934	6,427
Independent agencies:														
Postal Service	409			210		1	211						830	659
Tennessee Valley Authority	265	78	-84	103	-20	-31	151						462	214
Other independent agencies	1,798	819	1,880	-291	12	1,220	1,235						6,671	5,275
Undistributed offsetting receipts:														
Employer share, employee retirement ²	-1,957	-2,121	-1,994	-2,300	-1,949	-2,140	-2,137						-14,597	-13,787
Interest received by trust funds	-356	-365	-11,192	-47	-275	-254	-137						-12,627	-9,977
Rents and royalties on Outer Continental Shelf lands	-1,269	-281	-375	-213	-289	22	-617						-3,023	-2,771
Totals this year:														
Budget outlays	81,037	79,956	77,583	76,838	74,851	78,067	82,228						550,560	.....
Budget surplus (+) or deficit (-)	-28,787	-28,462	-15,179	-6,384	-20,830	-28,461	+12,365						-115,738	.....
Off-budget surplus (+) or deficit (-)	+768	-440	+616	-1,629	-225	-1,043	-980						-2,933	.....
Total surplus (+) or deficit (-)	-28,019	-28,902	-14,563	-8,013	-21,056	-29,504	+11,386						-118,672	.....
Totals prior year:														
Budget outlays	70,226	67,794	74,705	68,052	68,267	73,020	68,687						.....	490,751
Budget surplus (+) or deficit (-)	-25,069	-21,592	-16,661	-5,515	-20,381	-28,555	+11,493						.....	-106,281
Off-budget surplus (+) or deficit (-)	+1,446	-678	+88	-246	-207	-1,727	-660						.....	-1,984
Total surplus (+) or deficit (-)	-23,623	-22,270	-16,572	-5,762	-20,588	-30,282	+10,833						.....	-108,265

1 In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in Department of Defense—Civil and the income security function) while imputed accruals are included in the Department of Defense—Military (and the national defense function) outlays and offset in undistributed offsetting receipts.
 2 Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

.....No transactions.
 (*) Less than \$500,000.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	\$231	\$131	\$100	\$1,604	\$975	\$629	\$6,434	\$6,923	
Black lung disability	45	51	-7	311	309	2			
FDIC		132	-132		-838	838	14,195	15,168	
Federal disability insurance	1,723	1,466	257	9,569	10,274	-705	4,656	6,267	
Federal employees life and health		-52	52		-552	552	6,879	7,378	
Federal employees retirement	394	1,527	-1,133	2,757	3,975	-1,218	114,073	125,774	
Federal hospital insurance	4,340	3,815	525	25,479	24,979	499	16,982	18,988	
Federal old-age and survivors insurance	18,155	12,832	5,324	100,088	92,092	7,996	27,224	25,643	
Federal supplementary medical insurance		-48	48		-1,646	1,646	9,117	10,389	
Revenue sharing		1,149	-1,149	4,567	3,449	1,118			
Highway	946	934	12	7,485	5,791	1,694	10,840	12,979	
Military advances		-287	287		-24	24			
Railroad retirement	479	625	-147	2,474	3,360	-886	3,097	4,035	
Military retirement		48	-48		-11,006	11,006		11,053	
Unemployment	3,062	1,677	1,385	11,586	10,926	660	12,397	11,699	
Veterans life insurance		52	-52		-134	134	10,265	10,450	
All other trust	42	182	-140	315	469	-155	1,314	1,492	
Trust fund receipts and outlays on the basis of Table 5 and investments held from Table 6-D	29,417	24,235	5,182	166,233	142,399	23,834	237,473	268,242	273,199
Interfund receipts offset against trust fund outlays	5,190	5,190		52,498	52,498				
Total trust fund receipts and outlays	34,607	29,425	5,182	218,731	194,897	23,834			
Federal fund receipts and outlays on the basis of Table 5	65,176	57,994	7,183	273,155	412,728	-139,573			
Interfund receipts offset against Federal fund outlays	6	6		1,081	1,081				
Total Federal fund receipts and outlays	65,182	58,000	7,183	274,237	413,810	-139,573			
Total Interfund receipts and outlays	-5,196	-5,196		-58,146	-58,146				
Net budget receipts and outlays	94,593	82,228	12,365	434,822	550,560	-115,739			

....No transactions.

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

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are \$4,567 million in Federal funds transferred to trust funds for general revenue sharing.

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$51,533	\$205,878	\$179,663
Corporation income taxes	8,855	35,393	30,544
Social insurance taxes and contributions:			
Employment taxes and contributions	24,649	137,560	121,482
Unemployment insurance	3,062	11,586	9,667
Other retirement contributions	391	2,739	2,621
Excise taxes	2,768	20,612	21,170
Estate and gift taxes	603	3,756	3,512
Customs	939	6,924	6,051
Miscellaneous	1,793	10,373	9,760
Total	94,593	434,822	384,471
NET OUTLAYS			
National defense ¹	20,239	141,608	129,669
International affairs	946	9,218	7,607
General science, space, and technology	743	5,171	4,657
Energy	355	2,314	1,740
Natural resources and environment	1,006	7,405	6,990
Agriculture	2,822	17,405	10,171
Commerce and housing credit	1,128	1,821	2,388
Transportation	2,045	13,918	13,874
Community and regional development	683	4,864	4,430
Education, training, employment and social services	2,344	16,866	15,712
Health	2,909	19,280	17,674
Social security and medicare	21,355	145,627	136,394
Income security ¹	13,347	81,140	68,849
Veterans benefits and services	2,293	15,585	14,819
Administration of justice	572	3,606	3,214
General government	80	2,545	2,493
General purpose fiscal assistance	1,258	4,575	4,708
Net Interest	10,858	75,232	61,920
Undistributed offsetting receipts ¹	-2,754	-17,620	-16,558
Total	82,228	550,560	490,751

¹ Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *Guide to the Monthly Treasury Statement*, May 1983 (Available from the Financial Management Service, U.S. Department of Treasury, Washington, D.C. 20226). This publication describes and explains each element within the *MTS*, including how data are prepared, a brief history of the publication, and other information.
- *Federal Financial Transactions* (Available from GPO, Washington, D.C. 20402). This publication provides a detailed description of the Department of the Treasury's financial operations.
- *A Glossary of Terms Used in the Federal Budget Process*, March 1980 (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.
- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.
- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.
- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.
- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:
 - The Budget of the United States Government, FY 19__*
 - Appendix, The Budget of the United States Government, FY 19__*
 - The United States Budget in Brief, FY 19__*
 - Special Analyses*
 - Historical Tables*
- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents individual receipt and appropriation accounts at the detail level.

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For the Fiscal Year Through
May 31, 1985,
and Other Periods

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

Department of the Treasury
Financial Management Service

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

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 17th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandate 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 1984 and 1985, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/(Surplus)
FY 1984			
October	\$45,157	\$70,226	\$25,069
November	46,202	67,794	21,591
December	58,044	74,705	16,661
January	62,537	68,052	5,515
February	47,886	68,267	20,381
March	44,464	73,020	28,555
April	80,180	68,687	(11,493)
May	37,459	71,391	33,932
June	69,282	71,283	2,000
July	52,017	68,432	16,416
August	55,209	88,707	33,498
September	68,019	51,234	(16,785)
Total	666,457	841,800	175,342
FY 1985			
October	52,251	81,037	28,787
November	51,494	79,956	28,462
December	62,404	77,583	15,179
January	70,454	76,838	6,384
February	54,021	74,851	20,830
March	49,606	78,067	28,461
April	94,593	82,228	(12,365)
May	39,794	80,245	40,450
Year-to-date	474,616	630,805	156,189

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

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

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1985 ¹	Actual Previous Fiscal Year to Date (1984)	Budget Estimates Next Fiscal Year (1986) ¹
Total budget and off-budget results:					
Budget receipts	\$39,794	\$474,616	\$740,595	\$421,930	\$794,300
Budget outlays	80,245	630,805	943,616	562,143	971,188
Budget surplus (+) or deficit (-)	-40,450	-156,189	-203,021	-140,213	-176,889
Off-budget surplus (+) or deficit (-)	-1,546	-4,479	-10,283	-3,335	-491
Total surplus (+) or deficit (-)	-41,997	-160,668	-213,305	-143,548	-177,380
Means of financing:					
By Borrowing from the public	16,333	139,359	201,343	111,247	178,528
By Reduction of Cash and Monetary assets, increase (-)	29,808	18,071	10,426	27,971	.....
Other means	-4,143	3,238	1,536	4,330	-1,148
Total budget and off-budget financing	41,997	160,668	213,305	143,548	177,380

¹Based on estimates released by the Office of Management and Budget on April 15, 1985.

..... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1984 and 1985

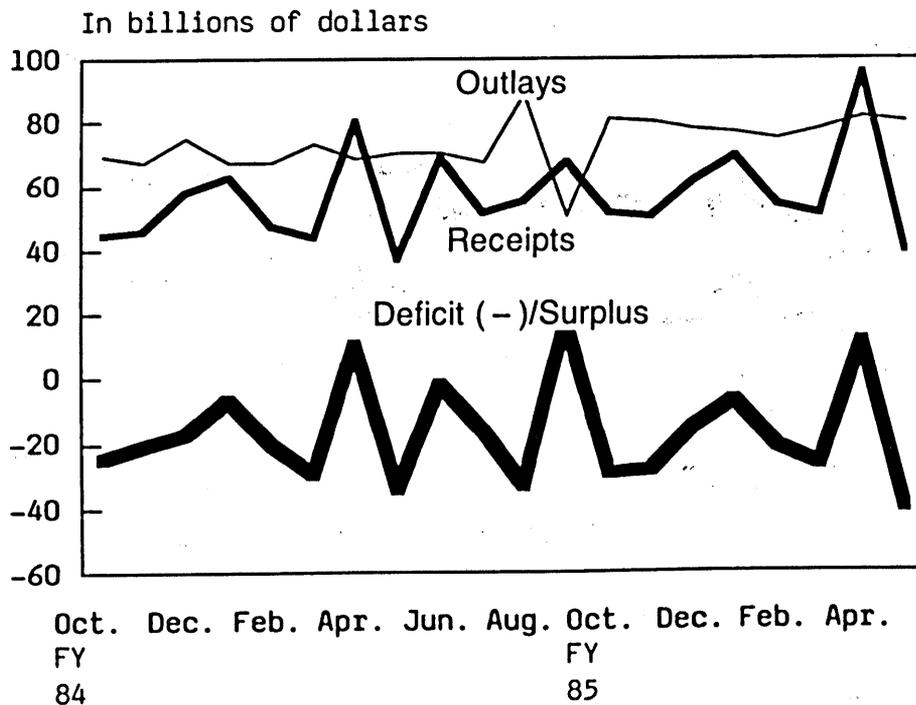


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1984 and 1985

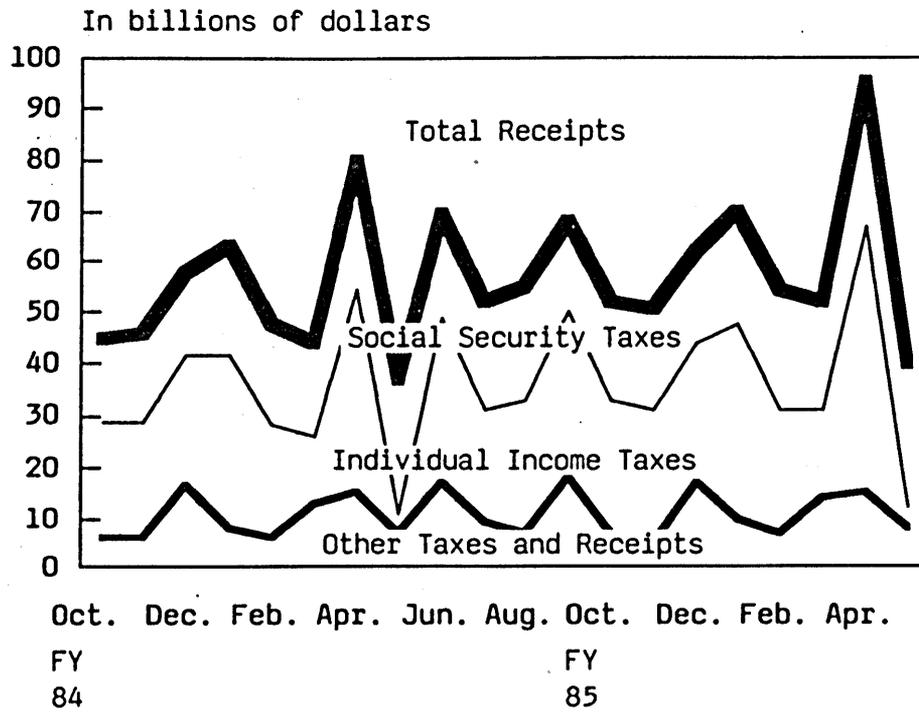


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1984 and 1985

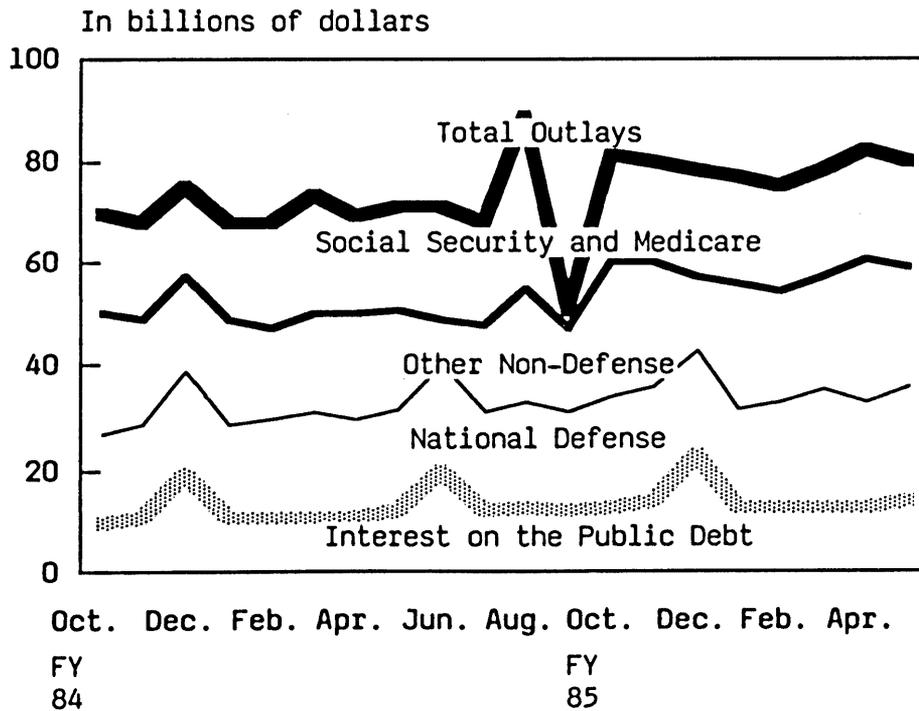


Table 3. Summary of Receipts and Outlays of the U.S. Government, May 1985 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$3,611	\$209,695	\$184,164	\$331,142
Corporation income taxes	1,230	36,623	30,824	69,539
Social insurance taxes and contributions:				
Employment taxes and contributions	19,794	157,148	138,913	236,829
Unemployment insurance	8,192	19,778	18,124	25,587
Other retirement contributions	437	3,176	3,006	4,723
Excise taxes	3,235	23,847	24,493	36,907
Estate and gift taxes	566	4,322	4,062	5,944
Customs duties	946	7,870	7,042	12,194
Miscellaneous receipts	1,783	12,156	11,303	17,730
Total	39,794	474,616	421,930	740,595
Budget Outlays				
Legislative Branch	131	1,032	1,077	1,781
The Judiciary	75	660	561	1,024
Executive Office of the President	9	74	68	117
Funds Appropriated to the President	931	8,055	5,811	11,076
Department of Agriculture ²	3,222	35,735	27,908	45,177
Department of Commerce	150	1,339	1,190	2,113
Department of Defense—Military	21,491	158,731	145,359	246,300
Department of Defense—Civil	1,681	11,953	12,960	18,978
Department of Education	1,393	11,858	10,879	17,391
Department of Energy ²	943	6,902	5,653	9,075
Department of Health and Human Services	27,445	208,859	193,511	317,232
Department of Housing and Urban Development	1,022	21,873	10,109	28,922
Department of the Interior	324	3,038	3,126	5,009
Department of Justice	277	2,303	2,050	3,855
Department of Labor	2,070	16,196	16,961	24,024
Department of State	192	1,813	1,634	2,678
Department of Transportation	2,066	15,535	15,202	25,179
Department of the Treasury:				
General revenue sharing	1	3,450	3,424	4,610
Interest on the public debt	13,868	114,415	96,615	178,800
Other ²	-854	-10,571	-9,619	-17,851
Environmental Protection Agency	351	2,955	2,657	4,418
General Services Administration	232	-141	13	371
National Aeronautics and Space Administration	606	5,063	4,729	7,317
Office of Personnel Management	1,862	15,545	14,930	23,612
Small Business Administration	1	99	88	726
Veterans Administration	3,202	18,763	16,991	26,800
Other independent agencies ²	616	8,581	9,119	11,876
Allowances, undistributed				1,131
Undistributed offsetting receipts:				
Other interest			-1	
Employer share, employee retirement	-2,161	-16,758	-15,824	-27,076
Interest received by trust funds	-660	-13,287	-10,481	-25,649
Rents and royalties on the Outer Continental Shelf lands	-242	-3,265	-4,558	-5,399
Total	80,245	630,805	562,143	943,616
Budget surplus (+) or deficit (-)	-40,450	-156,189	-140,213	-203,021
Off-budget surplus (+) or deficit (-)	-1,546	-4,479	-3,335	-10,283
Total surplus (+) or deficit (-)	-41,997	-160,668	-143,548	-213,305

¹Based on estimates released by OMB on April 15, 1985. The 1986 Budget includes a proposal to abolish the off-budget status of off-budget entities and to include these entities in the on-budget totals. While the budget included the off-budget data on-budget (under proposed legislation), the *Monthly Treasury Statement* is continuing to show them off-budget in conformity with current law. This presentation will be retained until enactment of the legislation repealing the off-budget status of these entities. The estimates for 1985 and 1986 in this document have been adjusted from the published budget totals to show the currently off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

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

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, May 1985 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	\$27,640			\$201,112			\$186,062		
Presidential Election Campaign Fund	8			26			27		
Other	1,945			67,280			55,417		
Total—Individual income taxes	29,593	\$25,982	\$3,611	268,418	\$58,723	\$209,695	241,506	\$57,342	\$184,164
Corporation income taxes	2,205	975	1,230	48,365	11,742	36,623	44,606	13,782	30,824
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	12,359		12,359	93,928		93,928	82,843		82,843
Self-Employment Contributions Act taxes	439		439	6,212		6,212	5,035		5,035
Deposits by States	1,456		1,456	11,850		11,850	10,458		10,458
Taxes on benefits	6		6	2,359		2,359	1,421		1,421
Total—FOASI trust fund	14,260		14,260	114,349		114,349	99,756		99,756
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,188		1,188	9,116		9,116	9,008		9,008
Self-Employment Contributions Act taxes	42		42	611		611	599		599
Deposits by States	129		129	1,039		1,039	1,123		1,123
Taxes on benefits	(**)		(**)	162		162	96		96
Total—FDI trust fund	1,360		1,360	10,928		10,928	10,826		10,826
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,284		3,284	24,885		24,885	22,330		22,330
Self-Employment Contributions Act taxes	109		109	1,546		1,546	971		971
Deposits by States	349		349	2,790		2,790	2,780		2,780
Total—FHI trust fund	3,742		3,742	29,221		29,221	26,081		26,081
Railroad retirement accounts:									
Rail industry pension fund	267	2	265	1,483	16	1,467	2,258	8	2,258
Railroad social security equivalent benefit	167		167	1,183		1,183			
Total—Employment taxes and contributions	19,796	2	19,794	157,163	16	157,148	138,921	8	138,921
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	6,597		6,597	14,567		14,567	13,726		13,726
Federal Unemployment Tax Act taxes	1,546	-38	1,584	5,181	143	5,039	4,464	155	4,309
Railroad Unemployment Ins. Act contributions	11		11	173		173	89		89
Total—Unemployment trust fund	8,154	-38	8,192	19,921	143	19,778	18,279	155	18,113
Federal employees retirement contributions:									
Civil service retirement and disability fund	427		427	3,090		3,090	2,922		2,922
Foreign service retirement and disability fund	3		3	26		26	25		25
Other	(**)		(**)	2		2	2		2
Total—Federal employees retirement contributions	430		430	3,118		3,118	2,949		2,949
Other retirement contributions:									
Civil service retirement and disability fund	7		7	59		59	57		57
Total—Social insurance taxes and contributions	28,387	-36	28,423	180,261	158	180,102	160,206	163	160,041
Excise taxes:									
Miscellaneous excise taxes ¹	1,796	-72	1,868	13,246	166	13,080	15,391	284	15,107
Airport and airway trust fund	200	(**)	200	1,808	4	1,805	1,533	2	1,535
Highway trust fund	1,101	2	1,099	8,765	181	8,584	7,661	120	7,541
Black lung disability trust fund	67		67	379		379	314		314
Total—Excise taxes	3,165	-70	3,235	24,198	351	23,847	24,899	406	24,493
Estate and gift taxes	583	17	566	4,426	103	4,322	4,182	121	4,061
Customs duties	986	41	946	8,140	270	7,870	7,314	273	7,041
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,668		1,668	11,148		11,148	10,488		10,488
All other	115	(**)	115	1,014	6	1,008	832	17	815
Total—Miscellaneous receipts	1,783	(**)	1,783	12,162	6	12,156	11,320	17	11,303
Total—Budget receipts	66,701	26,907	39,794	545,969	71,353	474,616	494,033	72,103	421,930

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

.... No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	\$23	\$1	\$22	\$176	\$4	\$172	\$167	\$4	\$163
House of Representatives	42	1	41	310	6	304	300	6	294
Joint items	1		1	63		63	90		90
Congressional Budget Office	2		2	11		11	10		10
Architect of the Capitol	7		7	70		70	59		59
Library of Congress	20		20	161		161	192		192
Government Printing Office:									
Revolving fund (net)	2		2	-16		-16	19		19
General fund appropriations	9		9	61		61	67		67
General Accounting Office	25		25	187		187	170		170
United States Tax Court	1		1	12		12	10		10
Other Legislative Branch agencies	2		2	14		14	9		9
Proprietary receipts from the public		(**)	(**)		3	-3		3	-3
Intrabudgetary transactions				-3		-3	-2		-2
Total—Legislative Branch	134	2	131	1,045	14	1,032	1,091	13	1,077
The Judiciary:									
Supreme Court of the United States	1		1	9		9	9		9
Courts of appeals, district courts, and other judicial services	70		70	617		617	522		522
Other	4		4	35		35	30		30
Total—The Judiciary	75		75	660		660	561		561
Executive Office of the President:									
Compensation of the President and the White House Office	2		2	16		16	16		16
Office of Management and Budget	3		3	28		28	25		25
Other	4		4	30		30	28		28
Total—Executive Office of the President	9		9	74		74	68		68
Funds Appropriated to the President:									
Appalachian Regional Development programs	14		14	121		121	157		157
Disaster relief	13		13	141		141	152		152
International security assistance:									
Guarantee reserve fund	71	35	36	434	178	255	345	193	152
Foreign military sales credit	165		165	1,556		1,556	723		723
Economic support fund	154		154	3,070		3,070	2,146		2,146
Military assistance	4		4	704		704	379		379
Peacekeeping operations	2		2	27		27	20		20
Other	3		3	23		23	26		26
Proprietary receipts from the public		-19	19		100	-100		101	-101
Total—International security assistance	400	16	384	5,814	279	5,536	3,639	294	3,346
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	244		244	690		690	699		699
Inter-American Development Bank	-1		-1	210		210	187		187
Other				170		170	99		99
International organizations and programs	87		87	232		232	223		223
Total—Multilateral assistance	330		330	1,302		1,302	1,209		1,209
Agency for International Development:									
Functional development assistance program	138	(**)	138	873	3	870	852	3	849
Operating expenses, Agency for International Development	29		29	253		253	241		241
Payment to Foreign Service retirement and disability fund				41		41	37		37
Other	19	2	17	162	21	141	132	17	115
Proprietary receipts from the public		87	-87		483	-483		495	-495
Total—Agency for International Development	187	90	97	1,328	507	821	1,262	514	747
Trade and development program	3		3	9		9	6		6
Peace Corps	9		9	76	(**)	76	75		75
Overseas Private Investment Corporation	-5	7	-12	-19	52	-71	15	97	-82
Inter-American Foundation	2	(**)	2	16	11	5	14	5	9
African Development Foundation	(**)		(**)	1		1	(**)	(**)	
Total—International development assistance	525	97	428	2,714	569	2,144	2,581	616	1,965

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	-\$14		-\$14	\$98		\$98	\$127		\$127
Military sales programs:									
Foreign military sales trust fund	767		767	6,481		6,481	7,565		7,565
Other	9	(**)	9	19	\$76	-57	25	\$64	-7,462
Proprietary receipts from the public		\$670	-670		6,409	-6,409		7,462	
Other	(**)		(**)	(**)		(**)	-1		
Total—Funds Appropriated to the President	1,714	783	931	15,388	7,333	8,055	14,246	8,435	5,811
Department of Agriculture:									
Departmental administration	17		17	62		62	35		35
Agricultural Research Service	41		41	324		324	321		321
Cooperative State Research Service	17		17	160		160	156		156
Extension Service	26		26	223		223	212		212
Statistical Reporting Service	3		3	36		36	36		36
Economic Research Service	4		4	30		30	23		23
Foreign Agricultural Service	6		6	53		53	51		51
Foreign Assistance Programs	259		259	952		952	476		476
Agricultural Stabilization and Conservation Service	10		10	149		149	164		164
Federal Crop Insurance Corporation	24	4	21	482	129	353	521	74	6,744
Commodity Credit Corporation	756	590	166	19,204	4,470	14,734	11,140	4,407	
Rural Electrification Administration	33	(**)	32	269	2	268	23	(**)	
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund				(**)	(**)	(**)		1	1,811
Rural housing insurance fund	516	328	189	5,987	4,934	1,053	5,450	3,592	2,544
Agricultural credit insurance fund	2,018	1,449	569	9,343	7,348	1,995	8,580	6,068	
Rural development insurance fund	151	156	-5	2,170	1,621	549	1,977	1,498	
Rural water and waste disposal grants	14		14	100		100	87		
Salaries and expenses	28		28	211		211	205		
Other	2		2	19		19	26		
Total—Farmers Home Administration	2,730	1,934	796	17,829	13,902	3,927	16,325	11,160	5,811
Soil Conservation Service:									
Conservation operations	28		28	241		241	231		
Watershed and flood prevention operations	21		21	145		145	127		
Other	6		6	46		46	47		
Animal and Plant Health Inspection Service	23		23	184		184	183		
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	21		21	341		341	310		
Other	16	6	9	120	24	97	96	24	
Food Safety and Inspection Service	29		29	232		232	221		
Food and Nutrition Service:									
Food stamp program	1,012		1,012	7,927		7,927	7,854		7,854
Nutrition assistance for Puerto Rico	66		66	539		539	543		543
Child nutrition programs	358		358	2,744		2,744	2,695		2,695
Women, infants and children programs	127		127	1,027		1,027	949		949
Other	27		27	178		178	192		192
Total—Food and Nutrition Service	1,590		1,590	12,416		12,416	12,232		12,232
Forest Service:									
Forest research	9		9	73		73	70		70
National Forests system	85		85	697		697	666		666
Construction	24		24	196		196	207		207
Forest Service permanent appropriations	2		2	258		258	191		191
Cooperative work	12		12	78		78	73		73
Other	20		20	102		102	105		105
Total—Forest Service	152		152	1,403		1,403	1,312		1,312
Other	15	3	12	79	6	74	71	(**)	
Proprietary receipts from the public		69	-69		713	-713		736	
Intrabudgetary transactions				(**)		(**)	-2		
Total—Department of Agriculture	5,827	2,605	3,222	54,980	19,245	35,735	44,309	16,400	27,544

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	(**)		(**)	\$23		\$23	\$28		\$28
Bureau of the Census	14		\$14	116		116	109		109
Economic and Statistical Analysis	5		5	49		49	31		31
Economic Development Assistance	16	\$17	(**)	240	\$63	177	184	\$61	122
Promotion of Industry and Commerce	19		19	167		167	165		165
Science and technology:									
National Oceanic and Atmospheric Administration	105	1	104	702	10	692	642	10	633
Patent and Trademark Office	5		5	62		62	36		36
National Bureau of Standards	11		11	74		74	76		76
National Telecommunications and Information Administration	3		3	24		24	19		19
Total—Science and technology	124	1	123	862	10	852	773	10	764
Proprietary receipts from the public		5	-5		36	-36		41	-41
Intrabudgetary transactions	-5		-5	-8		-8	12		12
Total—Department of Commerce	174	24	150	1,448	109	1,339	1,301	112	1,190
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,198		2,198	16,800		16,800	11,822		11,822
Department of the Navy	1,842		1,842	14,571		14,571	10,275		10,275
Department of the Air Force	1,629		1,629	12,664		12,664	8,906		8,906
Imputed accruals for retirement							10,735		10,735
Total—Military personnel ²	5,669		5,669	44,035		44,035	41,738		41,738
Operation and maintenance:									
Department of the Army	1,873		1,873	12,503		12,503	11,987		11,987
Department of the Navy	2,136		2,136	16,319		16,319	15,605		15,605
Department of the Air Force	1,925		1,925	12,804		12,804	12,614		12,614
Defense agencies	630		630	4,809		4,809	4,068		4,068
Total—Operation and maintenance	6,564		6,564	46,436		46,436	44,275		44,275
Procurement:									
Department of the Army	1,666		1,666	9,573		9,573	9,617		9,617
Department of the Navy	2,369		2,369	16,664		16,664	15,975		15,975
Department of the Air Force	2,401		2,401	18,089		18,089	15,500		15,500
Defense agencies	80		80	674		674	485		485
Total—Procurement	6,516		6,516	44,999		44,999	41,577		41,577
Research, development, test, and evaluation:									
Department of the Army	302		302	2,592		2,592	2,582		2,582
Department of the Navy	706		706	5,166		5,166	4,326		4,326
Department of the Air Force	1,051		1,051	7,833		7,833	6,776		6,776
Defense agencies	305		305	2,241		2,241	1,438		1,438
Total—Research, development, test, and evaluation	2,364		2,364	17,831		17,831	15,123		15,123
Military construction:									
Department of the Army	104		104	714		714	540		540
Department of the Navy	101		101	827		827	653		653
Department of the Air Force	120		120	926		926	858		858
Defense agencies	40		40	241		241	277		277
Total—Military construction	365		365	2,708		2,708	2,327		2,327
Family housing	208	(**)	208	1,653	(**)	1,653	1,562		1,562
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	1	(**)	1	2	(**)
Intragovernmental funds:									
Department of the Army	-62		-62	142		142	-440		-440
Department of the Navy	75		75	-32		-32	-317		-317
Department of the Air Force	-54		-54	511		511	-267		-267
Defense agencies	-4		-4	739		739	316		316
Other	22	26	-5	183	187	-4	165	185	-20
Proprietary receipts from the public		144	-144		493	-493		632	-632
Intrabudgetary transactions	-1		-1	204		204	118		118
Total—Department of Defense—Military	21,662	171	21,491	159,413	682	158,731	146,178	819	145,359

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$12		\$12	\$86		\$86	\$89		\$89
Construction, general	95		95	680		680	705		705
Operation and maintenance, general	103		103	783		783	758		758
Flood control	21		21	238		238	298		298
Other	10		10	184		184	181		181
Proprietary receipts from the public		\$9	-9		\$45	-45		\$40	-40
Total—Corps of Engineers	241	9	232	1,970	45	1,925	2,031	40	1,991
Military retirement fund:									
Payments to military retirement fund				9,500		9,500			
Military retirement fund ²	1,446		1,446	10,005		10,005	10,949		110,949
Intrabudgetary transactions				-9,500		-9,500			
Other	3	(**)	3	27	(**)	27	24	(**)	24
Proprietary receipts from the public		(**)	(**)		4	-4		4	-4
Total—Department of Defense—Civil	1,690	9	1,681	12,002	49	11,953	13,004	44	12,960
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	421		421	2,894		2,894	2,535		2,535
Impact aid	24		24	480		480	445		445
Special programs	7		7	542		542	433		433
Indian education	(**)		(**)	52		52	36		36
Total—Office of Elementary and Secondary Education	452		452	3,969		3,969	3,449		3,449
Office of Bilingual Education and Minority Languages Affairs									
Affairs	14		14	126		126	132		132
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	70		70	730		730	660		660
Rehabilitation services and handicapped research	55		55	569		569	725		725
Office of Vocational and Adult Education	55		55	449		449	650		650
Office of Postsecondary Education:									
College housing loans	12	18	-7	72	224	-151	74	137	-63
Student financial assistance	272		272	2,895		2,895	2,374		2,374
Guaranteed student loans	412		412	2,512		2,512	2,194		2,194
Higher education	24		24	301		301	282		282
Higher education facilities loans and insurance	-6		-6	11		11	7		7
Total—Office of Postsecondary Education	714	18	695	5,791	224	5,568	4,931	137	4,795
Office of Educational Research and Improvement									
Special institutions	11		11	74		74	197		197
Departmental management	15		15	197		197	88		88
Proprietary receipts from the public	27		27	188		188	203		203
Proprietary receipts from the public		2	-2		12	-12		19	-19
Total—Department of Education	1,413	20	1,393	12,093	236	11,858	11,035	156	10,879
Department of Energy:									
Atomic energy defense activities									
Energy programs:	657		657	4,718		4,718	3,981		3,981
General science and research activities	67		67	458		458	416		416
Energy supply, R and D activities	205		205	1,453		1,453	1,543		1,543
Uranium supply and enrichment activities	156		156	1,119		1,119	1,206		1,206
Fossil energy research and development	29		29	226		226	206		206
Naval petroleum and oil shale reserves	12		12	93		93	92		92
Energy conservation	40		40	293		293	350		350
Strategic petroleum reserve	16		16	149		149	127		127
Nuclear waste disposal fund	27		27	187		187	167		167
Other	24		24	186		186	163		163
Total—Energy programs	576		576	4,165		4,165	4,269		4,269
Power Marketing Administration	75	120	-45	802	1,048	-245	924	1,001	-73
Departmental administration	27		27	209		209	236		236
Proprietary receipts from the public		272	-272		1,944	-1,944		2,757	-2,757
Total—Department of Energy	1,335	392	943	9,894	2,992	6,902	9,410	3,757	5,653

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$33	(**)	\$33	\$273	\$2	\$271	\$264	\$2	\$262
Health Resources and Services Administration:									
Public enterprise funds	3	\$1	2	15	1	14	19	1	18
Health resources and services	134		134	968		968	878		878
Indian health and facilities	70		70	576		576	530		530
Centers for Disease Control	36		36	253		253	244		244
National Institutes of Health:									
Cancer research	96		96	754		754	693		693
Heart, lung, and blood research	70		70	500		500	437		437
Arthritis, diabetes, and digestive and kidney diseases	43		43	333		333	285		285
Neurological and communicative disorders and stroke	31		31	237		237	206		206
Allergy and infectious diseases	29		29	229		229	191		191
General medical sciences	36		36	293		293	248		248
Child health and human development	26		26	198		198	174		174
Other research institutes	54		54	388		388	332		332
Research resources	21		21	173		173	151		151
Other	22		22	28		28	33		33
Total—National Institutes of Health	429		429	3,134		3,134	2,749		2,749
Alcohol, Drug Abuse, and Mental Health Administration	77		77	650		650	650		650
Office of Assistant Secretary for Health	16		16	125		125	108		108
Total—Public Health Service	800	2	798	5,993	3	5,990	5,442	3	5,439
Health Care Financing Administration:									
Grants to States for Medicaid	2,086		2,086	15,062		15,062	13,428		13,428
Payments to health care trust funds	1,528		1,528	13,175		13,175	12,018		12,018
Program management	3		3	25		25	60		60
Federal hospital insurance trust fund:									
Benefit payments	4,247		4,247	32,407		32,407	28,187		28,187
Administrative expenses and construction	90		90	570		570	434		434
Interest on normalized tax transfers				13		13	85		85
Total—FHI trust fund	4,337		4,337	32,990		32,990	28,706		28,706
Federal supplementary medical ins. trust fund:									
Benefit payments	1,913		1,913	13,983		13,983	12,953		12,953
Administrative expenses and construction	47		47	598		598	623		623
Total—FSMI trust fund	1,960		1,960	14,581		14,581	13,576		13,576
Total—Health Care Financing Administration	9,915		9,915	75,833		75,833	67,788		67,788
Social Security Administration:									
Payments to social security trust funds	177		177	2,961		2,961	2,086		2,086
Special benefits for disabled coal miners	87		87	695		695	705		705
Supplemental security income program	1,569		1,569	7,103		7,103	5,413		5,413
Assistance payments program	696		696	5,805		5,805	5,671		5,671
Child support enforcement	51		51	399		399	372		372
Low income home energy assistance	130		130	1,844		1,844	1,755		1,755
Refugee and entrant assistance	38		38	330		330	415		415
Payments to States from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	13,818		13,818	109,347		109,347	103,532		103,532
Administrative expenses and construction	122		122	1,062		1,062	1,039		1,039
Payment to railroad retirement account									
Vocational rehabilitation services									
Interest expense on interfund borrowings	121		121	1,101		1,101	1,257		1,257
Interest on normalized tax transfers				311		311	298		298
Total—FOASI trust fund	14,061		14,061	111,821		111,821	106,126		106,126

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,560	.....	\$1,560	\$12,339	.....	\$12,339	\$11,800	.....	\$11,800
Administrative expenses and construction	45	.....	45	383	.....	383	386	.....	386
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vocational rehabilitation services .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	30	.....	30	39	.....	39
Total—FDI trust fund	1,605	.....	1,605	12,752	.....	12,752	12,225	.....	12,225
Total—Social Security Administration	18,415	.....	18,415	143,711	.....	143,711	134,767	.....	134,767
Human Development Services:									
Social services block grant	292	.....	292	1,924	.....	1,924	1,886	.....	1,886
Human development services	162	.....	162	1,256	.....	1,256	1,198	.....	1,198
Family social services	83	.....	83	499	.....	499	452	.....	452
Work incentives	26	.....	26	163	.....	163	171	.....	171
Community services	34	.....	34	263	.....	263	222	.....	222
Other	(**)	(**)	(**)	2	\$2	(**)	7	\$1	.....
Total—Human Development Services	597	(**)	596	4,106	2	4,105	3,935	1	3,935
Departmental management	14	.....	14	158	.....	158	173	.....	173
Proprietary receipts from the public .....	.....	\$467	-467	.....	3,702	-3,702	.....	3,230	-3,230
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-1,502	.....	-1,502	-12,006	.....	-12,006	-11,214	.....	-11,214
Payments for tax and other credits ³ :									
Federal old-age and survivors insurance trust fund ...	-161	.....	-161	-2,712	.....	-2,712	-1,914	.....	-1,914
Federal disability insurance trust fund	-16	.....	-16	-249	.....	-249	-172	.....	-172
Federal hospital insurance trust fund	-26	.....	-26	-1,169	.....	-1,169	-804	.....	-804
Other	-121	.....	-121	-1,101	.....	-1,101	-1,257	.....	-1,257
Total—Department of Health and Human Services	27,914	469	27,445	212,565	3,707	208,859	196,744	3,233	193,511
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	344	418	-74	2,001	2,507	-505	1,768	2,063	.....
Housing for the elderly or handicapped fund	44	37	7	768	290	478	822	242	.....
Other	7	5	2	42	38	4	31	31	.....
Rent supplement payments	5	.....	5	-134	.....	-134	86	.....	86
Homeownership assistance	17	.....	17	182	.....	182	182	.....	182
Rental housing assistance	37	.....	37	415	.....	415	440	.....	440
Low-rent public housing	169	.....	169	1,638	.....	1,638	1,172	.....	1,172
College housing grants .....	(**)	.....	(**)	4	.....	4	14	.....	14
Lower income housing assistance	509	.....	509	4,714	.....	4,714	3,943	.....	3,943
Other .....	(**)	.....	(**)	4	.....	4	3	.....	3
Total—Housing Programs	1,132	461	672	9,633	2,834	6,799	8,461	2,336	6,125
Public and Indian Housing:									
Low-rent housing—loans and other expenses	110	20	90	12,162	348	11,814	571	447	.....
Payments for operation of low-income housing projects ..	79	.....	79	751	.....	751	722	.....	722
Total—Public and Indian Housing	189	20	169	12,913	348	12,565	1,294	447	1,747
Government National Mortgage Association:									
Special assistance functions fund .....	.....	.....	.....	.....	.....	.....	1,716	1,350	.....
Emergency mortgage purchase assistance .....	.....	.....	.....	.....	.....	.....	183	155	.....
Management and liquidating functions fund	53	181	-128	480	862	-382	49	129	.....
Guarantees of mortgage-backed securities	2	31	-29	18	172	-154	12	137	.....
Participation sales fund	-35	.....	-35	-92	.....	-92	-58	.....	-58
Total—Government National Mortgage Association	19	212	-193	406	1,034	-628	1,902	1,771	1,771
Community Planning and Development:									
Public enterprise fund	7	13	-6	79	94	-15	69	100	.....
Community development grants	305	.....	305	2,577	.....	2,577	2,533	.....	2,533
Urban development action grants	48	.....	48	332	.....	332	280	.....	280
Other	1	.....	1	10	.....	10	9	.....	9
Total—Community Planning and Development	360	13	347	2,998	94	2,903	2,891	100	100
Management and administration	23	.....	23	201	.....	201	192	.....	192
Other	4	.....	4	33	.....	33	24	.....	24
Total—Department of Housing and Urban Development	1,727	705	1,022	26,183	4,311	21,873	14,764	4,655	19,419

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$31		\$31	\$269		\$269	\$254		\$254
Payments in lieu of taxes	(**)		(**)	2		2	(**)		(**)
Payments to States and counties for general purpose fiscal assistance	(**)		(**)	78		78	53		53
Other	8		8	70		70	51		51
Minerals Management Service	74		74	473		473	639		639
Office of Surface Mining Reclamation and Enforcement	21		21	170		170	126		126
Total—Land and minerals management	133		133	1,062		1,062	1,123		1,123
Water and science:									
Bureau of Reclamation:									
Construction program	60	\$19	40	440	\$61	379	424	\$49	376
Operation and maintenance	10		10	92		92	93		93
Other	18		18	88		88	82		82
Geological Survey	32		32	291		291	285		285
Bureau of Mines	12	1	10	114	15	99	122	13	109
Total—Water and science	132	21	111	1,024	76	949	1,005	61	944
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	41		41	392		392	333		333
	73		73	695		695	637		637
Total—Fish and wildlife and parks	114		114	1,087		1,087	971		971
Bureau of Indian Affairs:									
Operation of Indian programs									
Construction	77		77	660		660	630		630
Indian tribal funds	7		7	84		84	87		87
Other	27		27	228		228	279		279
	3	1	3	42	6	36	46	7	39
Total—Bureau of Indian Affairs	114	1	113	1,014	6	1,008	1,042	7	1,035
Territorial and International Affairs									
Departmental offices	18		18	129		129	131		131
Proprietary receipts from the public:	19		19	63		63	58		58
Receipts from oil and gas leases, national petroleum reserve in Alaska		-2	2		3	-3		13	-13
Other		180	-180		1,226	-1,226		1,101	-1,101
Intrabudgetary transactions	-7		-7	-30		-30	-22		-22
Total—Department of the Interior	523	200	324	4,349	1,311	3,038	4,308	1,182	3,126
Department of Justice:									
General administration									
United States Parole Commission	11		11	54		54	46		46
Legal activities	1		1	6		6	5		5
Interagency law enforcement	70		70	521		521	433		433
Federal Bureau of Investigation	10		10	61		61	50		50
Drug Enforcement Administration	75		75	674		674	607		607
Immigration and Naturalization Service	25		25	219		219	185		185
Federal Prison System	38		38	358		358	334		334
Office of Justice Programs	42	2	39	375	17	358	349	15	335
Other	14		14	99		99	81		81
	1	7	-7	(**)	47	-47	-25		-25
Total—Department of Justice	286	10	277	2,368	64	2,303	2,064	15	2,050
Department of Labor:									
Employment and Training Administration:									
Program administration	4		4	41		41	51		51
Training and employment services	279		279	1,852		1,852	1,720		1,720
Community service employment for older Americans	28		28	215		215	208		208
Federal unemployment benefits and allowances	11		11	3		3	19		19
State unemployment insurance and employment service operation	7		7	1		1	81		81
Advances to the unemployment trust fund and other funds	116		116	1,261		1,261	3,188		3,188
Other	-3		-3	-13		-13	-120		-120

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,304		\$1,304	\$11,454		\$11,454	\$12,215		\$12,215
State administrative expenses	221		221	1,605		1,605	1,543		1,543
Federal administrative expenses	6		6	77		77	67		67
Veterans employment and training	11		11	75		75			
Interest on refunds of taxes	(**)		(**)	5		5	128		128
Repayment of advances from the general fund				940		940	720		720
Interest on advances to the Employment Security Administration account							1		1
Railroad-unemployment insurance:									
Railroad unemployment benefits	10		10	131		131	178		178
Administrative expenses	4		4	16		16	8		8
Payment of interest on advances from railroad retirement account				5		5			
Total—Unemployment trust fund	1,556		1,556	14,308		14,308	14,860		14,860
Total—Employment and Training Administration	1,999		1,999	17,669		17,669	20,008		20,008
Labor-Management Services	5		5	38		38	38		38
Pension Benefit Guaranty Corporation	19	\$25	-6	124	\$114	10	100	\$79	20
Employment Standards Administration:									
Salaries and expenses	18		18	120		120	115		115
Special benefits	80		80	-188		-188	-28		-28
Black lung disability trust fund	53		53	412		412	419		419
Special workers' compensation expenses	7		7	39		39	30		30
Occupational Safety and Health Administration	17		17	138		138	135		135
Mine Safety and Health Administration	14		14	102		102	100		100
Bureau of Labor Statistics	13		13	93		93	83		83
Departmental management	15		15	87		87	76		76
Proprietary receipts from the public		(**)	(**)		1	-1		18	-18
Intrabudgetary transactions	-145		-145	-2,323		-2,323	-4,016		-4,016
Total—Department of Labor	2,095	25	2,070	16,311	115	16,196	17,058	97	16,961
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	104		104	726		726	607		607
Acquisition, operation, and maintenance of buildings abroad	12		12	168		168	154		154
Payment to Foreign Service retirement and disability fund				107		107	104		104
Foreign Service retirement and disability fund	(**)		(**)	113		113	138		138
Other	1		1	15		15	13		13
Total—Administration of Foreign Affairs	117		117	1,129		1,129	1,015		1,015
International Organizations and Conferences	5		5	477		477	515		515
International Commissions	1		1	18		18	17		17
Migration and Refugee Assistance	65		65	269		269	201		201
International Narcotics Control	3		3	35		35	22		22
Other	1		1	36		36	7		7
Proprietary receipts from the public					(**)	(**)		2	-2
Intrabudgetary transactions	(**)		(**)	-149		-149	-142		-142
Total—Department of State	192		192	1,814	(**)	1,813	1,636	2	1,634
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	944		944	7,305		7,305	5,906		5,906
Other	-6		-6	2		2	4		4
Other programs	25		25	204		204	200		200
Total—Federal Highway Administration	963		963	7,511		7,511	6,110		6,110
National Highway Traffic Safety Administration:									
Operations and research	6		6	46		46	48		48
Trust fund share of highway safety programs	12		12	85		85	79		79
Other	(**)		(**)	1		1	4		4

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	\$2	(**)	\$2	\$33	\$25	\$8	\$81	\$50	\$31
Northeast corridor improvement program	7		7	102		102	169		169
Grants to National Railroad Passenger Corporation	2		2	573		573	1,674		1,674
Other	10		10	74		74	143		143
Total—Federal Railroad Administration	22	(**)	21	782	25	757	2,067	50	2,017
Urban Mass Transportation Administration:									
Formula grants	96		96	799		799	1,039		1,039
Discretionary grants	54		54	350		350	57		57
Other	115		115	1,002		1,002	1,310		1,310
Federal Aviation Administration:									
Operations	149		149	1,229		1,229	1,454		1,454
Other	9		9	71	(**)	71	95	(**)	94
Airport and airway trust fund:									
Grants-in-aid for airports	51		51	513		513	438		438
Facilities and equipment	45		45	270		270	172		172
Research, engineering and development	29		29	169		169	86		86
Operations	58		58	563		563	257		257
Total—Airport and airway trust fund	183		183	1,515		1,515	953		953
Total—Federal Aviation Administration	341		341	2,814	(**)	2,814	2,502	(**)	2,502
Coast Guard:									
Operating expenses	122		122	1,134		1,134	1,088		1,088
Acquisition, construction, and improvements	44		44	303		303	278		278
Retired pay	24		24	194		194	207		207
Other	13	(**)	13	83	3	80	71	3	68
Total—Coast Guard	203	(**)	203	1,714	3	1,711	1,645	3	1,642
Maritime Administration:									
Public enterprise funds	188	\$4	184	285	183	102	143	85	58
Ship construction	(**)		(**)	5		5	11		11
Operating-differential subsidies	43		43	236		236	226		226
Other	12		12	61		61	57		57
Other	27	1	25	110	7	103	96	6	90
Proprietary receipts from the public		5	-5		42	-42		43	-43
Intrabudgetary transactions	-2		-2	-7		-7	-4		-4
Total—Department of Transportation	2,078	11	2,066	15,793	259	15,535	15,390	188	15,202
Department of the Treasury:									
Office of the Secretary	-57		-57	-275		-275	-21		-21
Office of Revenue Sharing:									
Salaries and expenses	1		1	5		5	4		4
General revenue sharing	1		1	3,450		3,450	3,424		3,424
Federal Law Enforcement Training Center	2		2	11		11	11		11
Financial Management Service:									
Salaries and expenses	20		20	165		165	157		157
Claims, judgements, and relief acts	27		27	226		226	145		145
Advances to the railroad retirement account							525		525
Payments to Synthetic Fuels Corporation	3		3	28		28	11		11
Other	29		29	36		36	10		10
Total—Financial Management Service	79		79	456		456	848		848
Bureau of Alcohol, Tobacco and Firearms	13		13	113		113	104		104
United States Customs Service	63		63	507		507	455		455
Bureau of Engraving and Printing	-7		-7	-23		-23	-8		-8
Bureau of the Mint	8		8	57		57	-53		-53
Bureau of the Public Debt	23		23	128		128	120		120

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$7		\$7	\$69		\$69	\$62		\$62
Processing tax returns	106		106	714		714	566		566
Examinations and appeals	96		96	904		904	817		817
Investigation, collection and taxpayer service	78		78	693		693	668		668
Payment where credit exceeds liability for tax	229		229	973		973	1,097		1,097
Refunding internal revenue collections, interest	146		146	903		903	858		858
Internal revenue collections for Puerto Rico	19		19	242		242	226		226
Other	(**)	(**)	(**)	2	\$2	(**)	2	\$2	(**)
Total—Internal Revenue Service	681	(**)	681	4,500	2	4,498	4,296	2	4,294
United States Secret Service	22		22	199		199	167		167
Comptroller of the Currency	14	\$1	13	113	94	19	107	78	28
Interest on the public debt:									
Public issues (accrual basis)	12,517		12,517	97,983		97,983	82,982		82,982
Special issues (cash basis)	1,351		1,351	16,432		16,432	13,633		13,633
Total—Interest on the public debt	13,868		13,868	114,415		114,415	96,615		96,615
Proprietary receipts from the public	(**)	139	-139	(**)	2,310	-2,310	(**)	2,297	-2,297
Receipts from off-budget Federal entities		1,445	-1,445		10,093	-10,093		9,172	-9,172
Intrabudgetary transactions	-109		-109	-3,862		-3,862	-4,097		-4,097
Total—Department of the Treasury	14,601	1,586	13,015	119,793	12,498	107,295	101,970	11,550	90,422
Environmental Protection Agency:									
Salaries and expenses	45		45	411		411	384		384
Research and development	16		16	102		102	100		100
Abatement, control, and compliance	44		44	283		283	268		268
Construction grants	212		212	1,918		1,918	1,723		1,723
Hazardous substance response trust fund	35		35	242		242	182		182
Other	(**)	(**)	(**)	47	(**)	47	48	(**)	48
Proprietary receipts from the public		1	-1		4	-4		2	-2
Intrabudgetary transactions				-44		-44	-44		-44
Total—Environmental Protection Agency	352	1	351	2,960	5	2,955	2,660	3	2,655
General Services Administration:									
Real property activities	100		100	-378		-378	-113		-113
Personal property activities	48		48	129		129	58		58
Office of Information Resources Management	28		28	-4		-4	-40		-40
Federal property resources activities	14		14	-29		-29	53		53
General activities	10		10	99	(**)	98	90	(**)	90
Proprietary receipts from the public		-32	32		-43	43		36	-36
Other									
Total—General Services Administration	200	-32	232	-184	-43	-141	49	36	15
National Aeronautics and Space Administration:									
Research and development	180		180	1,375		1,375	2,138		2,138
Space flight, control, and data communications	314		314	2,705		2,705	1,712		1,712
Construction of facilities	13		13	110		110	68		68
Research and program management	100		100	873		873	810		810
Other									
Total—National Aeronautics and Space Administration	606		606	5,063		5,063	4,729		4,728
Office of Personnel Management:									
Salaries and expenses	12		12	116		116	110		110
Government payment for annuitants, employees health benefits	121		121	975		975	910		910
Payment to civil service retirement and disability fund	(**)		(**)	1		1	1		1
Civil service retirement and disability fund	1,943		1,943	15,236		15,236	14,485		14,485
Employees health benefits fund	560	612	-52	4,339	4,583	-244	4,296	4,294	-54
Employees life insurance fund	104	263	-158	588	1,104	-515	486	1,027	-541
Retired employees health benefits fund	1	1	(**)	6	10	-4	11	11	-1
Other	2		2	5		5	-14		-14
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	-2		-2	-3		-3	-1		-2
Other	-3		-3	-23		-23	-22		-22
Total—Office of Personnel Management	2,738	876	1,862	21,242	5,697	15,545	20,262	5,332	14,930

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$91	\$90	\$1	\$642	\$566	\$76	\$687	\$481	\$207
Disaster loan fund	36	58	-22	421	587	-165	302	604	-302
Other	2	2	(**)	21	10	11	26	10	15
Salaries and expenses	21		21	178		178	168		168
Other				(**)	(**)	(**)			
Total—Small Business Administration	150	149	1	1,262	1,163	99	1,183	1,095	88
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	133	301	-168	1,086	937	149	987	806	181
Direct loan revolving fund	1	5	-4	17	43	-26	20	49	-28
Other	51	33	18	281	291	-10	291	301	-9
Compensation and pensions	2,324		2,324	10,602		10,602	9,229		9,229
Readjustment benefits	182		182	983		983	1,115		1,115
Medical care	710		710	5,684		5,684	5,299		5,299
Medical and prosthetic research	15		15	150		150	108		108
General operating expenses	55		55	506		506	480		480
Construction projects	42		42	342		342	299		299
Post-Vietnam era veterans education account	17		17	132		132	109		109
Insurance funds:									
National service life	82		82	649		649	624		624
United States government life	4		4	31		31	34		34
Veterans special life	6	5	1	47	77	-30	47	73	-26
Other	-6		-6	78		78	71		71
Proprietary receipts from the public:									
National service life		34	-34		282	-282		298	-298
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other		16	-16		130	-130		164	-164
Intrabudgetary transactions	-19		-19	-67		-67	-33		-33
Total—Veterans Administration	3,597	394	3,202	20,522	1,759	18,763	18,682	1,691	16,991
Independent agencies:									
Action	12		12	86		86	91		91
Board for International Broadcasting	7		7	69		69	69		69
Consumer Product Safety Commission	3		3	24		24	22		22
Corporation for Public Broadcasting				151		151	130		130
District of Columbia:									
Federal payment				519		519	483		483
Loans and repayable advances					107	-107		31	-31
Equal Employment Opportunity Commission	14		14	107		107	100		100
Export-Import Bank of the United States	135	320	-184	2,264	2,676	-411	2,756	2,208	548
Federal Communications Commission	7		7	63		63	57		57
Federal Deposit Insurance Corporation	407	604	-197	2,615	3,650	-1,035	5,105	4,238	868
Federal Emergency Management Agency:									
Public enterprise funds	20	29	-9	175	224	-49	300	217	84
Salaries and expenses	12		12	99		99	86		86
Emergency management and planning assistance	32		32	259		259	156		156
Emergency food distribution and shelter program	(**)		(**)	70		70	59		59
Other				(**)		(**)	(**)		(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	10	7	3	63	63	(**)	52	54	-2
Federal Savings and Loan Insurance Corp. fund	180	162	18	2,509	1,273	1,236	613	1,106	-493
Other									
Federal Trade Commission	5		5	41		41	44		44
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	(**)		(**)	45		45	7		7
Other	1	(**)	1	5	1	4	5	2	4
Interstate Commerce Commission	3		3	35		35	38		38
Legal Services Corporation	25		25	199		199	180		180
Merit Systems Protection Board	2		2	15		15	17		17
National Archives and Record Administration	5	(**)	5	64	(**)	64	54	(**)	54
National Credit Union Administration:									
Central liquidity facility	23	69	-46	870	920	-50	422	376	46
Other	9	10	-1	61	801	-741	45	100	-55

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$9		\$9	\$101		\$101	\$93		\$93
National Endowment for the Humanities	13		13	88		88	83		83
Institute of Museum Services	(**)		(**)	15		15	10		10
National Labor Relations Board	9		9	89		89	85		85
National Science Foundation	103		103	790		790	729		729
National Transportation Safety Board	2		2	15		15	13		13
Nuclear Regulatory Commission	37		37	312		312	304		304
Panama Canal Commission	39	\$40	-1	270	\$276	-6	242	\$267	-25
Postal Service (payment to the Postal Service fund)				830		830	659		659
Railroad Retirement Board:									
Federal windfall subsidy	33		33	268		268	277		277
Payment to railroad unemployment insurance trust fund	-12		-12	-2		-2			
Milwaukee railroad restructuring, administration	-2		-2	(**)		(**)	-4		-4
Railroad retirement accounts:									
Social security equivalent benefit account	312		312	2,385		2,385			
Benefits payments and claims	184		184	1,474		1,474	3,784		3,784
Advances to the railroad retirement account from the FOASI trust fund									
Advances to the railroad retirement account from the FDI trust fund	(**)		(**)	(**)		(**)	(**)		(**)
Disbursements for the payment of FOASI benefits	(**)		(**)	-1		-1	(**)		(**)
Disbursements for the payment of FDI benefits	(**)		(**)	(**)		(**)	(**)		(**)
Administrative expenses	1		1	29		29	29		29
Interest on refunds of taxes	1		1	7		7	2		2
Other									
Proprietary receipts from the public									
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds							-525		-525
Interest transferred to federal hospital insurance trust fund									
Interest on advances to railroad unemployment insurance account				-5		-5			
Total—Railroad Retirement Board	517		517	4,153		4,153	3,563		3,563
Securities and Exchange Commission	7		7	69		69	60		60
Smithsonian Institution	16		16	146		146	134		134
Tennessee Valley Authority	454	340	114	3,745	3,169	576	3,468	3,231	352
United States Information Agency	55	(**)	55	424	(**)	423	352	(**)	2
United States Railway Association	(**)		(**)	2		2	2		257
Other independent agencies	23	2	21	302	16	286	282	26	
Total—Independent agencies	2,199	1,583	616	21,757	13,176	8,581	20,973	11,854	9,119
Undistributed offsetting receipts:									
Other interest					(**)	(**)		1	-1
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-2		-2	-1		-1
Department of Defense—Civil:									
Military retirement fund ²	-1,452		-1,452	-11,023		-11,023	-10,735		1-10,735
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-197		-197	-1,472		-1,472	-1,182		-1,182
Federal disability insurance trust fund	-19		-19	-142		-142	-126		-126
Federal hospital insurance trust fund	-127		-127	-940		-940	-863		-863
Department of State:									
Foreign Service retirement and disability fund	-3		-3	-26		-26	-25		-25
Office of Personnel Management:									
Civil Service retirement and disability fund	-234		-234	-2,408		-2,408	-2,285		-2,285
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-129		-129	-746		-746	-606		-606
Subtotal	-2,161		-2,161	-16,758		-16,758	-15,824		-15,824

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-\$2		-\$2	-\$6		-\$6	-\$5		-\$5
Department of Defense—Civil:									
Military retirement fund	-516		-516	-997		-997			
Soldiers' and Airmen's Home permanent fund				-9		-9	-7		-7
Corps of Engineers	(**)		(**)	-16		-16	-8		-8
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-27		-27	-1,869		-1,869	-1,542		-1,542
Federal disability insurance trust fund	-7		-7	-274		-274	-299		-299
Federal hospital insurance trust fund	3		3	-966		-966	-878		-878
Federal supplementary medical insurance trust fund	-16		-16	-579		-579	-432		-432
Department of Labor:									
Unemployment trust fund	-25		-25	-598		-598	-546		-546
Department of State:									
Foreign Service retirement and disability fund	-1		-1	-115		-115	-83		-83
Department of Transportation:									
Airport and airway trust fund	-2		-2	-359		-359	-262		-262
Highway trust fund	-4		-4	-592		-592	-543		-543
Environmental Protection Agency:									
Post-closure liability trust fund	(**)		(**)	-1		-1	(**)		(**)
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-28		-28	-6,357		-6,357	-5,367		-5,367
Veterans Administration:									
United States government life insurance fund	(**)		(**)	-11		-11	-12		-12
National service life insurance fund	-2		-2	-439		-439	-401		-401
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-25		-25	-55		-55	-56		-56
Other	-7		-7	-43		-43	-42		-42
Subtotal	-660		-660	-13,287		-13,287	-10,481		-10,481
Rents and royalties on the Outer Continental Shelf lands		\$242	-242		\$3,265	-3,265		\$4,558	-4,558
Total—Undistributed offsetting receipts	-2,821	242	-3,063	-30,045	3,265	-33,310	-26,305	4,559	-30,864
Total—Budget outlays	90,471	10,226	80,245	708,751	77,946	630,805	637,370	75,227	562,143
Off-budget Federal entities:									
Federal Financing Bank	4,023	2,830	1,192	26,522	22,068	4,454	21,731	18,587	3,144
Petroleum acquisition and transportation, strategic petroleum reserve	86		86	1,063		1,063	1,380		1,380
Postal Service	2,613	2,528	*86	19,651	20,693	-1,042	17,578	18,916	-1,338
Rural electrification and telephone revolving fund	288	90	198	1,061	1,045	15	694	554	140
Rural Telephone Bank	4	42	-38	80	113	-33	103	80	23
Synthetic Fuels Corporation fund	3	3		28	28		13	13	
U.S. Railway Association	27	4	22	27	4	22	3	17	-14
Total—Off-budget Federal entities	7,044	5,498	1,546	48,431	43,951	4,479	41,504	38,168	3,335
Total—Outlays	97,515	15,724	81,791	757,182	121,898	635,284	678,874	113,396	565,478

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$21,597	\$24,350
Receipts from off-budget Federal entities	10,093	9,172
Intrabudgetary transactions	67,679	55,043
Total receipts offset against outlays	99,369	88,565

In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in DoD—Civil (and the income security function) while imputed accruals are included in the DoD—Military (and the national defense function) outlays are offset in undistributed offsetting receipts.

Effective October 1, 1984 military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account and are included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

The Postal Service figure represents reporting for the full calendar month of May and is partially estimated. This estimate includes \$429 million for postal money orders issued May 11th thru May 15th, 1985, which is derived from the Postal Service consolidated reporting system.

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

**No transactions.

†Less than \$500,000.

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

Source: Financial Management Service, Department of the Treasury.

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

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financial authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$21,218	\$181,669	\$119,913	\$1,572,267	\$1,732,717	\$1,753,936
Federal Financing Bank				(**)	(**)	(**)
Total public debt securities	21,218	181,669	119,913	1,572,267	1,732,717	1,753,936
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	-8	-87	-143	4,481	4,402	4,398
Total federal securities	21,211	181,582	119,770	1,576,748	1,737,119	1,758,334
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	4,878	42,223	8,523	264,159	301,504	306,383
Total borrowing from the public	16,333	139,359	111,247	1,312,589	1,435,615	1,451,947
Accrued interest payable to the public	-9,089	-6,987	-2,152	27,359	29,461	20,371
Allocations of special drawing rights	9	-30	-76	4,895	4,856	4,868
Deposit funds	89	1,535	1,581	12,292	13,739	13,829
Miscellaneous liability accounts (includes checks outstanding etc.)	3,634	5,908	-3,762	10,693	12,967	16,607
Total liability accounts	10,976	139,785	106,838	1,367,828	1,496,637	1,507,614
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	-17,372	-6,581	-11,702	8,514	19,305	1,939
Tax and loan note accounts	-11,512	-12,708	-17,173	21,913	20,717	9,240
Balance	-28,885	-19,289	-28,876	30,426	40,022	11,179
Special drawing rights:						
Total holdings	191	609	-115	5,554	5,972	6,161
SDR certificates issued to Federal Reserve Banks				-4,618	-4,618	-4,618
Balance	191	609	-115	936	1,354	1,543
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments			5,528	19,699	19,699	19,699
Maintenance of value adjustments	32	-108	-192	-1,799	-1,939	-1,901
Letter of credit issued to IMF	-36	-77	-3,080	-7,992	-8,033	-8,065
Dollar deposits with the IMF	27	19	-11	-50	-58	-3
Receivable/payable (-) for interim maintenance of value adjustments	-14	40	74	379	433	411
Balance	9	-126	2,318	10,237	10,102	10,114
Loans to International Monetary Fund	-19	-118	-60	1,364	1,265	1,241
Other cash and monetary assets	-1,104	852	-1,238	7,548	9,505	8,400
Total cash and monetary assets	-29,808	-18,071	-27,971	50,512	62,248	32,444
Miscellaneous asset accounts	-1,168	-2,430	-8,376	16,088	14,826	13,658
Total asset accounts	-30,975	-20,501	-36,347	66,600	77,074	46,102
Excess of liabilities (+) or assets (-)	+41,951	+160,287	+143,185	+1,301,228	+1,419,563	+1,461,514
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	46	382	363		336	363
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (-)]	+41,997	+160,668	+143,548	+1,301,228	+1,419,899	+1,461,877

¹Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits reflected, as received; and withdrawals are reflected as processed.
 ...No transactions.
 (**)Less than \$500,000.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,419,563	\$1,301,228	\$1,116,629
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,419,563	1,301,228	1,116,629
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	40,450	156,189	140,213
Changes in composition of unified budget			
Budget surplus (-) or deficit (Table 3)	40,450	156,189	140,213
Off-budget surplus (-) or deficit (Table 3)	1,546	4,479	3,335
Total budget surplus (-) or deficit (Table 3)	41,997	160,668	143,548
Transactions not applied to current year's surplus or deficit:			
Seigniorage	- 46	- 382	- 363
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	- 46	- 382	- 363
Excess of liabilities close of period	1,461,514	1,461,514	1,259,813

...No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	-\$1	-\$18	-\$16	\$34	\$17	\$16
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-6	-51	-76	153	107	100
Department of Housing and Urban Development:						
Federal Housing Administration	-1	-18	-50	140	123	122
Department of the Interior:						
Bureau of Land Management		(**)		14	15	15
Department of Transportation:						
Coast Guard:						
Family housing mortgages	(**)	(**)	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages				(**)	(**)	(**)
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority				1,725	1,725	1,725
Total agency securities	-8	-87	-143	4,481	4,402	4,395

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, May 1985 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$452	\$5,203	-\$3,879	\$18,609	\$23,360	\$23,812
Commerce, Fishing Vessels, NOAA		3	9	18	21	21
Export-Import Bank of United States						
Federal Emergency Management Agency:						
National insurance development fund		8		55	63	63
National flood insurance fund		-213	63	213		
Federal Financing Bank	1,083	4,271	3,854	144,909	148,098	149,180
Federal Housing Administration:						
General insurance		-80	-120	1,790	1,710	1,710
Special risk insurance		-30		1,984	1,954	1,954
General Services Administration:						
Pennsylvania Avenue Development Corporation		3	5	55	58	58
Rural Communication Development Fund		4	3	18	22	22
Rural Electrification Administration		102		7,865	7,967	7,967
Rural Telephone Bank		8	30	751	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	200	-975	340	3,381	2,206	2,406
Agricultural credit insurance fund	605	889	1,561	4,486	4,770	5,375
Rural development insurance fund				1,516	1,516	1,516
Secretary of Education:						
College housing loans				2,687	2,687	2,687
Secretary of Energy:						
Bonneville Power Administration			30	1,405	1,405	1,405
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped		425	525	4,376	4,801	4,801
Low-rent public housing	58	11,631		1,000	12,574	12,631
New communities guaranty:						
Title IV			-8			
Title VII			-376			
Urban renewal fund		-8		8		
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account		707	1,716	2,279	2,986	2,986
Railroad retirement social security equivalent fund	138	1,241			1,103	1,241
Secretary of Transportation:						
Aircraft purchase loan guarantee program			22			
Rail Passenger Service Act			1,120			
Railroad revitalization and improvement						
Rail service assistance			-1			
Regional Rail Reorganization			23	64	64	64
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of Public Debt Securities	2,536	23,189	4,917	199,621	220,276	222,810
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States		-1	622	15,690	15,689	15,689
National Credit Union Administration	-1	-51	47	269	220	219
Postal Service	-367		-67	1,087	1,087	720
Tennessee Valley Authority	103	719	90	13,435	14,051	14,154
U.S. Railway Association		23	-14	51	74	74
Total borrowing from the Federal Financing Bank	-265	690	678	30,532	31,121	30,856

Note: Includes only amounts loaned to Federal agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture		\$5			\$5	
Department of Commerce	\$1	75	\$2	\$6	81	
Department of Energy	(**)	39			39	
Department of Health and Human Services	1	5	2	4	9	
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	85	554	277	3,065	3,534	3,619
Agency securities	(**)	-4	(**)	140	136	136
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities		-11		11		
Special assistance function fund:						
Public debt securities						
Agency securities		-11	-7	11		
Management and liquidating functions fund:						
Public debt securities	128	582	79	84	538	668
Agency securities	(**)	15	(**)	1	17	17
Guarantees of mortgage-backed securities:						
Public debt securities	29	149	125	717	837	861
Agency securities		5		67	73	73
Participation sales fund:						
Public debt securities	44	232	170	1,776	1,964	2,008
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities				(**)	(**)	(**)
Department of the Interior	298	751	604	6,528	6,981	7,271
Department of Labor	14	-4	-33	284	265	265
Department of Transportation	-132	-122	-38	252	262	262
Department of the Treasury	-145	-851	925	3,243	2,537	2,537
Veterans Administration:						
Veterans reopened insurance fund						
	-16	-7	4	632	642	642
Independent agencies:						
Export-Import Bank of the United States						
	181	398	61	27	243	243
Federal Emergency Management Agency:						
National insurance development fund						
	10	89			80	80
Federal Savings and Loan Insurance Corporation:						
Public debt securities	-16	-1,235	495	6,172	4,952	4,952
Agency securities				67	67	67
National Credit Union Administration	1	741	55	325	1,065	1,065
Other	13	125	18	983	1,095	1,095
Total public debt securities	494	1,525	2,747	24,098	25,129	25,639
Total agency securities	(**)	-5	-8	310	305	305
Total Federal funds	494	1,520	2,739	24,408	25,434	25,944
Trust funds:						
Legislative Branch:						
United States Tax Court						
		(**)	(**)	1	1	1
Library of Congress						
		(**)	1	2	3	3
The Judiciary:						
Judicial survivors annuity fund						
	2	7	6	91	97	97
Funds Appropriated to the President						
		(**)	1	1	1	1
Department of Agriculture	-1	-25	-32	60	37	37
Department of Commerce		(**)	(**)		(**)	(**)
Department of Defense—Military	10	45	34	138	173	173
Department of Defense—Civil	520	11,526			11,006	11,006
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	957	4,021	-1,446	27,224	30,289	31,242
Agency securities						
Federal disability insurance trust fund	-155	1,694	-462	4,656	6,505	6,505
Federal hospital insurance trust fund:						
Public debt securities	-488	2,219	1,159	16,527	19,234	18,746
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	-28	1,445	943	9,117	10,590	10,590
Other	1	4	3	25	27	27

Table continued on next page.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	-\$14	-\$2	-\$144	\$214	\$226	\$212
Department of Labor:						
Unemployment trust fund	4,747	4,563	3,630	12,397	12,213	16,960
Other	-3	-14	6	23	13	10
Department of State:						
Foreign service retirement and disability fund	-12	187	137	1,978	2,178	2,166
Other		(**)	1	(**)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	-3	559	808	6,434	6,996	6,993
Highway trust fund	140	2,063	2,091	10,840	12,763	12,903
Other		(**)	(**)	(**)	(**)	(**)
Department of the Treasury	5	103	-29	84	182	187
Environmental Protection Agency	-22	20	52	685	726	704
General Services Administration	(**)	(**)	1	5	5	5
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-977	9,393	-3,178	111,829	122,199	121,222
Agency securities				175	175	175
Employees health benefits fund	53	249	11	913	1,109	1,162
Employees life insurance fund	159	516	545	5,966	6,323	6,481
Retired employees health benefits fund	(**)	4		1	4	4
Veterans Administration:						
Government life insurance fund	-4	-19	-22	294	279	275
National service life insurance:						
Public debt securities	-44	72	79	8,960	9,075	9,031
Agency securities				135	135	135
Veterans special life insurance fund	-1	29	26	875	906	905
General Post Fund National Homes	(**)	10	2	7	17	18
Independent agencies:						
Federal Deposit Insurance Corporation	195	1,037	-874	14,195	15,038	15,233
Harry S. Truman Memorial Scholarship Trust Fund	1	3	3	44	46	47
Japan-United States Friendship Commission		(**)	(**)	17	17	17
Railroad Retirement Board	69	975	1,115	3,097	4,003	4,072
Other	(**)	1	1	6	7	7
Total public debt securities	5,105	40,685	4,469	236,708	272,288	277,393
Total agency securities				765	765	765
Total trust funds	5,105	40,685	4,469	237,473	273,053	278,158
Off-budget Federal entities:						
Federal Financing Bank						
Postal Service	-720	19	1,315	2,277	3,016	2,296
Rural electrification and telephone revolving fund	(**)	(**)		1	1	1
Total public debt securities	-720	18	1,315	2,279	3,017	2,297
Total off-budget Federal entities	-720	18	1,315	2,279	3,017	2,297
Grand total	4,878	42,223	8,523	284,159	301,504	306,383

... No transactions

(**) Less than \$500,000

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$25,692	\$24,792	\$27,054	\$37,921	\$23,769	\$15,254	\$51,602	\$3,611					\$209,695	\$184,164
Corporation income taxes	937	1,122	11,531	2,779	1,753	8,417	8,855	1,230					36,623	30,824
Social insurance taxes and contributions:														
Employment taxes and contributions	17,350	16,752	17,328	21,592	20,097	19,655	24,580	19,794					157,148	138,913
Unemployment insurance	1,323	2,346	397	1,328	2,615	515	3,062	8,192					19,778	18,124
Other retirement contributions	366	426	403	406	368	381	391	437					3,176	3,006
Excise taxes	3,264	3,151	2,907	3,267	2,585	2,739	2,700	3,235					23,847	24,493
Estate and gift taxes	582	495	469	605	504	430	671	566					4,322	4,062
Customs duties	1,150	989	922	1,085	842	998	939	946					7,870	7,042
Miscellaneous receipts	1,586	1,421	1,395	1,471	1,488	1,218	1,793	1,783					12,156	11,303
Total—budget receipts this year	52,251	51,493	62,404	70,454	54,021	49,606	94,593	39,794					474,616	.....
<i>Total—budget receipts prior year</i>	<i>45,157</i>	<i>46,203</i>	<i>58,044</i>	<i>62,537</i>	<i>47,886</i>	<i>44,464</i>	<i>80,179</i>	<i>37,460</i>					<i>.....</i>	<i>421,930</i>
Outlays														
Legislative Branch	146	116	93	169	104	139	129	131					1,032	1,077
The Judiciary	79	67	96	66	60	99	119	75					660	561
Executive Office of the President	11	9	10	11	8	7	10	9					74	68
Funds Appropriated to the President:														
International security assistance	1,498	433	733	640	595	540	712	384					5,536	3,346
International development assistance	267	321	172	422	136	110	289	428					2,144	1,965
Other	-94	495	57	209	-127	27	-313	119					374	500
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,742	1,817	2,941	3,414	1,663	1,511	2,172	425					15,686	7,209
Other	2,848	2,360	2,206	2,157	2,321	2,374	2,987	2,797					20,050	20,699
Department of Commerce	177	163	181	201	140	157	170	150					1,339	1,190
Department of Defense:														
Military:														
Department of the Army	5,121	4,677	5,514	5,163	5,225	5,253	5,368	6,044					42,365	35,898
Department of the Navy	6,547	6,719	6,649	6,288	6,701	6,641	6,716	7,147					53,409	46,341
Department of the Air Force	5,938	7,501	6,481	6,036	6,425	6,575	6,636	7,049					52,641	44,292
Defense agencies	1,101	1,352	875	1,426	864	2,570	877	1,252					10,316	18,828
Total Military ²	18,707	20,249	19,519	18,912	19,216	21,039	19,597	21,491					158,731	145,359
Civil ²	1,602	1,351	687	1,680	1,620	1,667	1,660	1,681					11,953	12,960
Department of Education	1,390	1,733	1,203	1,572	1,772	1,316	1,478	1,393					11,858	10,879
Department of Energy	879	865	999	765	797	857	796	943					6,902	5,653
Department of Health and Human Services:														
Human Development Services	390	559	497	577	472	484	528	596					4,105	3,934
Health Care Financing Administration:														
Grants to States for Medicaid	1,929	1,769	1,653	1,869	1,936	1,831	1,989	2,086					15,062	13,428
Federal hospital ins. trust fund	5,044	3,634	3,872	4,025	3,770	4,019	4,288	4,337					32,990	28,706
Federal supp. med. ins. trust fund	2,085	1,637	1,639	1,892	1,698	1,752	1,917	1,960					14,581	13,576
Other	1,434	1,539	1,561	1,503	1,626	2,272	1,734	1,531					13,199	12,077
Social Security Administration:														
Assistant Payments Program	713	812	587	840	721	565	870	696					5,805	5,671
Federal old-age and survivors ins. trust fund	13,401	13,273	14,626	14,045	14,107	14,202	14,105	14,061					111,821	106,126
Federal disability ins. trust fund	1,526	1,539	1,611	1,602	1,603	1,643	1,623	1,605					12,752	12,225
Other	1,394	2,254	1,744	990	1,411	1,290	2,198	2,053					13,333	10,745
Other	-1,574	-1,669	-1,947	-1,593	-1,684	-2,251	-2,588	-1,482					-14,790	-12,973

Table continued on next page.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$4,733	\$3,033	\$3,117	\$2,523	\$1,061	\$2,336	\$4,049	\$1,022					\$21,873	\$10,109
Department of the Interior	459	361	410	477	323	333	354	324					3,038	3,126
Department of Justice	145	450	239	394	234	254	311	277					2,303	2,050
Department of Labor:														
Unemployment trust fund	1,265	1,377	1,571	2,332	1,828	2,549	1,830	1,556					14,308	14,860
Other	14	323	449	91	433	-307	371	514					1,888	2,101
Department of State	485	212	93	230	155	235	206	192					1,813	1,634
Department of Transportation:														
Highway trust fund	1,402	1,021	1,049	794	600	567	936	938					7,308	5,909
Other	995	1,135	917	1,176	842	975	1,057	1,128					8,227	9,293
Department of the Treasury:														
Interest on the public debt	12,507	13,507	23,373	12,513	12,951	12,726	12,970	13,868					114,415	96,615
General revenue sharing	1,145	1	1	1,136	17	.....	1,149	1					3,450	3,424
Other	-1,794	-1,113	-2,170	-1,676	-468	-1,357	-1,139	-854					-10,571	-9,619
Environmental Protection Agency	407	392	491	254	339	354	367	351					2,955	2,657
General Services Administration	-302	113	128	-301	200	150	-361	232					-141	13
National Aeronautics and Space Administration	802	631	613	548	616	643	608	606					5,063	4,729
Office of Personnel Management	1,964	1,722	1,980	2,038	2,059	1,870	2,050	1,862					15,545	14,930
Small Business Administration	215	-6	-34	-53	2	-24	4	1					99	88
Veterans Administration:														
Compensation and pensions	1,162	2,261	1,205	53	1,188	1,205	1,204	2,324					10,602	9,229
National service life	37	38	39	50	46	60	50	48					367	326
Government service life	3	3	4	4	3	4	4	4					31	34
Other	904	1,044	1,135	819	976	1,023	1,036	826					7,762	7,402
Independent agencies:														
Postal Service	409	.....	.....	210	.....	1	211	.....					830	659
Tennessee Valley Authority	265	78	-84	103	-20	-31	151	114					576	237
Other independent agencies	1,798	819	1,880	-291	12	1,220	1,234	502					7,174	8,223
Undistributed offsetting receipts:														
Employer share, employee retirement ²	-1,957	-2,121	-1,994	-2,300	-1,949	-2,140	-2,137	-2,161					-16,758	-15,824
Interest received by trust funds	-356	-365	-11,192	-47	-275	-254	-137	-660					-13,287	-10,481
Rents and royalties on Outer Continental Shelf lands	-1,269	-281	-375	-213	-289	22	-617	-242					-3,265	-4,559
Totals this year:														
Budget outlays	81,037	79,956	77,583	76,838	74,851	78,067	82,228	80,245					630,805	.....
Budget surplus (+) or deficit (-)	-28,787	-28,462	-15,179	-6,384	-20,830	-28,461	+12,365	-40,450					-156,188	.....
Off-budget surplus (+) or deficit (-)	+768	-440	+616	-1,629	-225	-1,043	-980	-1,546					-4,479	.....
Total surplus (+) or deficit (-)	-28,019	-28,902	-14,563	-8,013	-21,056	-29,504	+11,386	-41,997					-160,668	.....
Totals prior year:														
Budget outlays	70,226	67,794	74,705	68,052	68,267	73,020	68,687	71,392					.....	562,143
Budget surplus (+) or deficit (-)	-25,069	-21,592	-16,661	-5,515	-20,381	-28,555	+11,493	-33,932					.....	-140,213
Off-budget surplus (+) or deficit (-)	+1,446	-678	+88	-246	-207	-1,727	-660	-1,352					.....	-3,335
Total surplus (+) or deficit (-)	-23,623	-22,270	-16,572	-5,762	-20,588	-30,282	+10,833	-35,284					.....	-143,548

¹ In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in Department of Defense—Civil and the income security function) while imputed accruals are included in the Department of Defense—Military (and the national defense function) outlays and offset in undistributed offsetting receipts.

² Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account and are included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

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

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

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

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	\$200	\$181	\$20	\$1,805	\$1,156	\$649	\$6,434	\$6,996	\$6,999
Black lung disability	67	47	21	379	356	23			15,230
FDIC		-197	197		-1,035	1,035	14,195	15,038	6,350
Federal disability insurance	1,360	1,540	-180	10,928	11,814	-886	4,656	6,505	7,648
Federal employees life and health		-211	211		-763	763	6,879	7,437	123,661
Federal employees retirement	440	1,541	-1,101	3,197	5,516	-2,320	114,073	124,648	19,201
Federal hospital insurance	3,742	4,087	-345	29,221	29,066	154	16,982	19,689	31,245
Federal old-age and survivors insurance	14,260	13,676	585	114,349	105,768	8,581	27,224	30,289	10,562
Federal supplementary medical insurance		-21	21		-1,666	1,666	9,117	10,590	
Revenue sharing		1	-1	4,567	3,450	1,117			12,900
Highway	1,099	934	165	8,584	6,725	1,859	10,840	12,763	
Military advances		96	-96		72	-72			4,072
Railroad retirement	431	473	-42	2,905	3,833	-927	3,097	4,003	11,520
Military retirement		-523	523		-11,529	11,529		11,006	16,960
Unemployment	8,192	1,382	6,810	19,778	12,308	7,470	12,397	12,213	10,340
Veterans life insurance		51	-51		-83	83	10,265	10,395	1,450
All other trust	68	104	-37	382	574	-191	1,314	1,480	
Trust fund receipts and outlays on the basis of Table 5 and investments held from Table 6-D	29,860	23,162	6,699	196,094	165,561	30,533	237,473	273,053	278,150
Interfund receipts offset against trust fund outlays	4,704	4,704		57,200	57,200				
Total trust fund receipts and outlays ...	34,564	27,866	6,699	253,293	222,761	30,533			
Federal fund receipts and outlays on the basis of Table 5	9,934	57,083	-47,149	283,089	469,811	-186,722			
Interfund receipts offset against Federal fund outlays	18	18		1,099	1,099				
Total Federal fund receipts and outlays .	9,952	57,101	-47,149	284,188	470,910	-186,722			
Total interfund receipts and outlays	-4,722	-4,722		-62,866	-62,866				
Net budget receipts and outlays	39,794	80,245	-40,450	474,616	630,805	-156,189			

....No transactions.

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

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are \$4,567 million in Federal funds transferred to trust funds for general revenue sharing.

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$3,611	\$209,695	\$183,996
Corporation income taxes	1,230	36,623	30,824
Social insurance taxes and contributions:			
Employment taxes and contributions	19,794	157,148	139,081
Unemployment insurance	8,192	19,778	18,124
Other retirement contributions	437	3,176	3,006
Excise taxes	3,235	23,847	24,493
Estate and gift taxes	566	4,322	4,062
Customs	946	7,870	7,042
Miscellaneous	1,783	12,156	11,303
Total	39,794	474,616	421,930
NET OUTLAYS			
National defense ¹	22,198	163,807	149,661
International affairs	1,201	10,425	8,560
General science, space, and technology	722	5,896	5,411
Energy	408	2,722	1,861
Natural resources and environment	1,016	8,429	7,967
Agriculture	903	18,308	10,860
Commerce and housing credit	- 187	1,633	4,400
Transportation	2,124	16,040	15,652
Community and regional development	508	5,369	4,960
Education, training, employment and social services	2,448	19,337	17,973
Health	3,016	22,292	20,308
Social security and medicare	21,378	167,005	156,160
Income security ¹	10,740	91,880	78,352
Veterans benefits and services	3,207	18,794	17,018
Administration of justice	492	4,098	3,648
General government	848	3,358	3,134
General purpose fiscal assistance	91	4,666	4,789
Net Interest	11,536	86,768	71,811
Undistributed offsetting receipts ¹	-2,403	-20,023	-20,382
Total	80,245	630,805	562,143

¹ Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

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

Source: Financial Management Service, Department of the Treasury.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402, (202)783-3238. The subscription price:
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For the Fiscal Year Through
June 30, 1985,
and Other Periods

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

Department of the Treasury
Financial Management Service

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

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 17th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1984 and 1985, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/(Surplus)
FY 1984			
October	\$45,157	\$70,226	\$25,069
November	46,202	67,794	21,591
December	58,044	74,705	16,661
January	62,537	68,052	5,515
February	47,886	68,267	20,381
March	44,464	73,020	28,555
April	80,180	68,687	(11,493)
May	37,459	71,391	33,932
June	69,282	71,283	2,000
July	52,017	68,432	16,416
August	55,209	88,707	33,498
September	68,019	51,234	(16,785)
Total	666,457	841,800	175,342
FY 1985			
October	52,251	81,037	28,787
November	51,494	79,956	28,462
December	62,404	77,583	15,179
January	70,454	76,838	6,384
February	54,021	74,851	20,830
March	49,606	78,067	28,461
April	94,593	82,228	(12,365)
May	39,794	80,245	40,450
June	72,151	71,506	(645)
Year-to-date	546,767	702,311	155,544

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

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

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1985 ¹	Actual Previous Fiscal Year to Date (1984)	Budget Estimates Next Fiscal Year (1986) ¹
Total budget and off-budget results:					
Budget receipts	\$72,151	\$546,767	\$740,595	\$491,212	\$794,300
Budget outlays	71,506	702,311	943,616	633,426	971,188
Budget surplus (+) or deficit (-)	+ 645	-155,544	-203,021	-142,213	-176,889
Off-budget surplus (+) or deficit (-)	-2,014	-6,493	-10,283	-5,136	-491
Total surplus (+) or deficit (-)	-1,369	-162,037	-213,305	-147,349	-177,380
Means of financing:					
By Borrowing from the public	11,857	151,216	201,343	116,771	178,528
By Reduction of Cash and Monetary assets, increase (-)	-12,697	5,374	10,426	21,583	.....
Other means	2,209	5,447	1,536	8,996	-1,148
Total budget and off-budget financing	1,369	162,037	213,305	147,349	177,380

¹Based on estimates released by the Office of Management and Budget on April 15, 1985.
 ... No transactions.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1984 and 1985

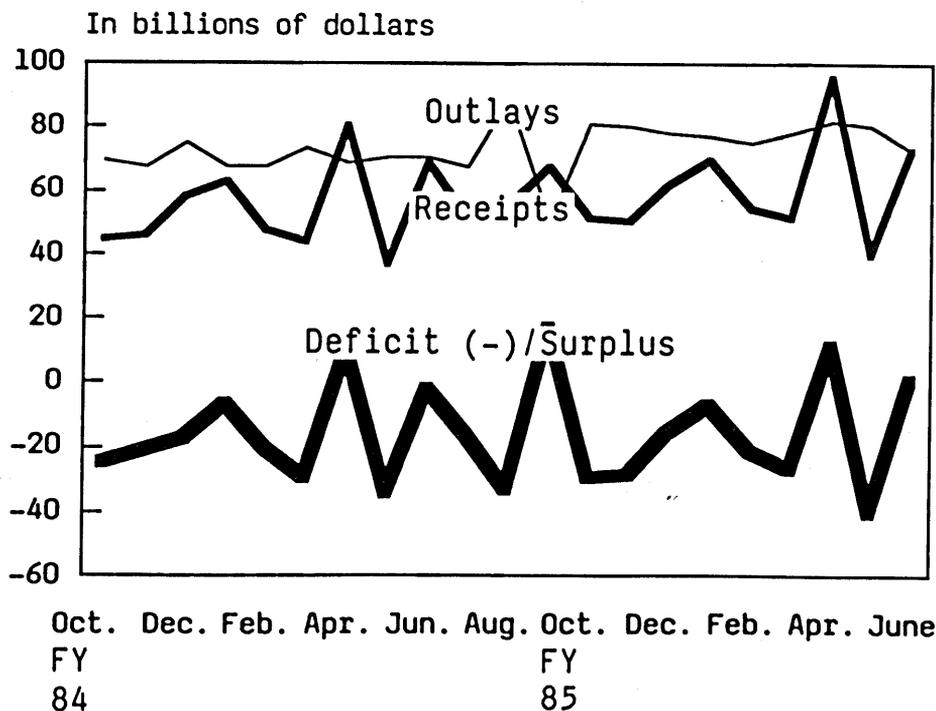


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1984 and 1985

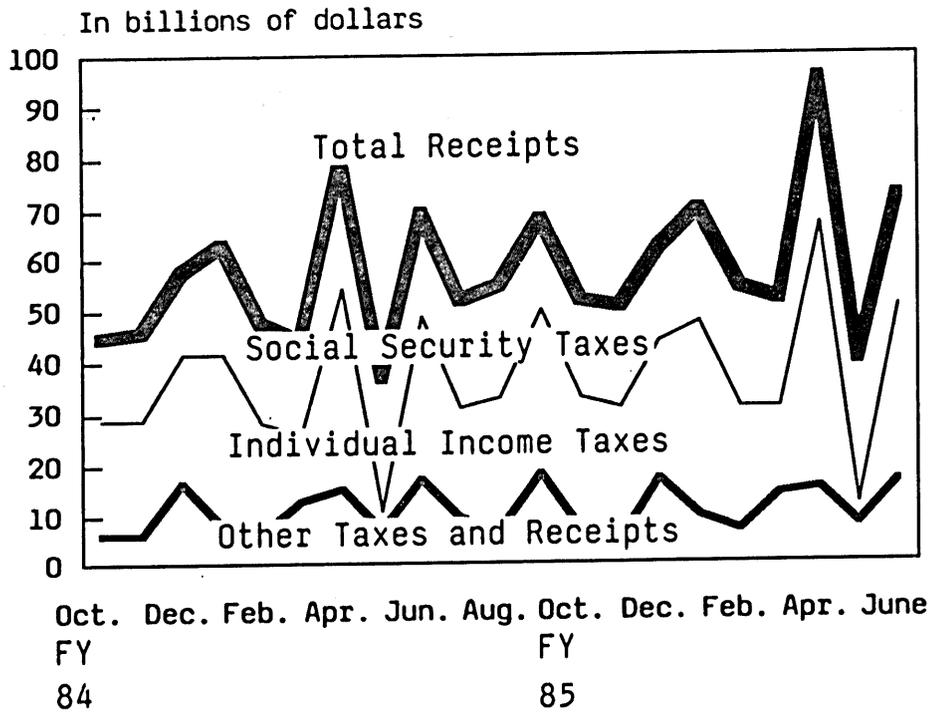


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1984 and 1985

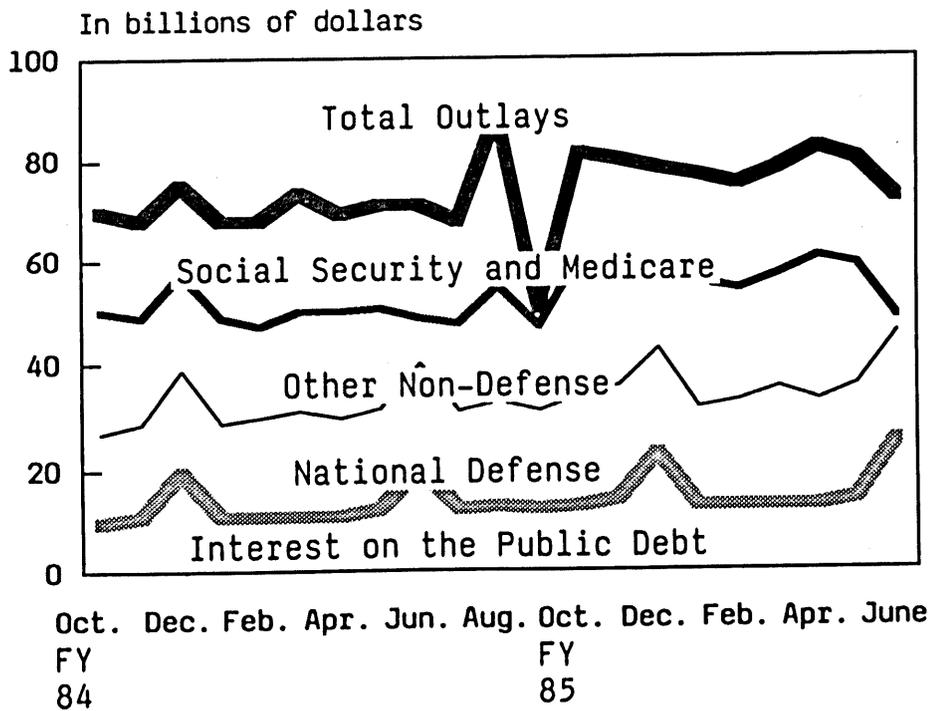


Table 3. Summary of Receipts and Outlays of the U.S. Government, June 1985 and Other Periods (In millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$34,764	\$244,253	\$216,196	\$331,142
Corporation income taxes	10,788	47,411	42,139	69,539
Social insurance taxes and contributions:				
Employment taxes and contributions	20,182	177,536	158,057	236,829
Unemployment insurance	501	20,279	18,497	25,587
Other retirement contributions	367	3,543	3,416	4,723
Excise taxes	2,733	26,581	27,722	36,907
Estate and gift taxes	428	4,751	4,528	5,944
Customs duties	997	8,867	8,102	12,194
Miscellaneous receipts	1,391	13,547	12,556	17,730
Total	72,151	546,767	491,212	740,595
Budget Outlays				
Legislative Branch	165	1,196	1,186	1,781
The Judiciary	63	723	654	1,024
Executive Office of the President	7	81	76	117
Funds Appropriated to the President	393	8,448	5,883	11,076
Department of Agriculture ²	3,053	38,789	29,937	45,177
Department of Commerce	248	1,587	1,331	2,113
Department of Defense—Military	20,247	178,977	164,524	246,300
Department of Defense—Civil	1,656	13,609	14,535	18,978
Department of Education	1,033	12,891	12,035	17,391
Department of Energy ³	- 552	6,350	6,435	9,075
Department of Health and Human Services	27,362	236,221	221,423	317,232
Department of Housing and Urban Development	2,153	24,025	11,720	28,922
Department of the Interior	347	3,385	3,460	5,009
Department of Justice	256	2,559	2,295	3,855
Department of Labor	1,843	18,040	18,879	24,024
Department of State	170	1,983	1,819	2,678
Department of Transportation	2,047	17,581	17,217	25,179
Department of the Treasury:				
General revenue sharing		3,450	3,424	4,610
Interest on the public debt	24,724	139,139	117,022	178,800
Other ²	- 2,406	- 12,976	- 12,401	- 17,851
Environmental Protection Agency	397	3,353	2,990	4,418
General Services Administration	101	- 39	233	371
National Aeronautics and Space Administration	537	5,601	5,303	7,317
Office of Personnel Management	2,113	17,658	16,875	23,612
Small Business Administration	10	109	73	726
Veterans Administration	904	19,666	20,142	26,800
Other independent agencies ²	- 794	7,787	8,773	11,876
Allowances, undistributed				1,131
Undistributed offsetting receipts:				
Other Interest	- 1	- 1	- 14	.....
Employer share, employee retirement	- 2,327	- 19,085	- 17,954	- 27,076
Interest received by trust funds	- 12,160	- 25,447	- 19,607	- 25,649
Rents and royalties on the Outer Continental Shelf lands	- 83	- 3,348	- 4,842	- 5,399
Total	71,506	702,311	633,426	943,616
Budget surplus (+) or deficit (-)	+ 645	- 155,544	- 142,213	- 203,021
Off-budget surplus (+) or deficit (-)	- 2,014	- 6,493	- 5,136	- 10,283
Total surplus (+) or deficit (-)	- 1,369	- 162,037	- 147,349	- 213,305

¹Based on estimates released by OMB on April 15, 1985. The 1986 Budget includes a proposal to abolish the off-budget status of off-budget entities and to include these entities in the on-budget totals. While the budget included the off-budget data on-budget (under proposed legislation), the *Monthly Treasury Statement* is continuing to show them off-budget in conformity with current law. This presentation will be retained until enactment of the legislation repealing the off-budget status of these entities. The estimates for 1985 and 1986 in this document have been adjusted from the published budget totals to show the currently off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

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

³Includes receipts of \$1.3 billion paid as a one-time fee to DoE's Nuclear Waste Fund.

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, June 1985 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	\$23,448			\$224,560			\$209,409		
Presidential Election Campaign Fund	3			29			30		
Other	13,579			80,653			66,445		
Total—Individual income taxes	37,030	\$2,266	\$34,764	305,242	\$60,989	\$244,253	275,884	\$59,688	\$216,196
Corporation income taxes	11,373	585	10,788	59,739	12,327	47,411	56,535	14,396	42,139
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	12,752	472	12,280	106,680	472	106,207	95,148	296	94,852
Self-Employment Contributions Act taxes	928		928	7,140		7,140	5,901		5,901
Deposits by States	1,238		1,238	13,088		13,088	11,249		11,249
Taxes on benefits	6		6	2,365		2,365	1,429		1,429
Total—FOASI trust fund	14,924	472	14,452	129,272	472	128,800	113,726	296	113,430
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,226	49	1,177	10,342	49	10,294	10,191	39	10,152
Self-Employment Contributions Act taxes	89		89	700		700	682		682
Deposits by States	74		74	1,113		1,113	1,221		1,221
Taxes on benefits	(**)		(**)	163		163	96		96
Total—FDI trust fund	1,389	49	1,341	12,318	49	12,269	12,190	39	12,153
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,387	129	3,258	28,272	129	28,143	25,614	81	25,533
Self-Employment Contributions Act taxes	241		241	1,787		1,787	1,187		1,187
Receipts from Railroad Retirement Board	346		346	346		346	308		308
Deposits by States	200		200	2,990		2,990	3,043		3,043
Total—FHI trust fund	4,174	129	4,046	33,395	129	33,267	30,152	81	30,071
Railroad retirement accounts:									
Rail industry pension fund	168	1	167	1,651	17	1,634	2,245	8	2,237
Railroad social security equivalent benefit	177		177	1,360		1,360			1,360
Taxes on benefits				206		206	168		168
Total—Employment taxes and contributions	20,833	651	20,182	178,202	667	177,536	158,481	424	158,053
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	229		229	14,795		14,795	13,872		13,872
Federal Unemployment Tax Act taxes	249	-19	269	5,430	123	5,307	4,643	158	4,485
Railroad Unemployment Ins. Act contributions	3		3	176		176	141		141
Total—Unemployment trust fund	481	-19	501	20,402	123	20,279	18,656	158	18,499
Federal employees retirement contributions:									
Civil service retirement and disability fund	359		359	3,449		3,449	3,323		3,323
Foreign service retirement and disability fund	1		1	27		27	28		28
Other	(**)		(**)	2		2	2		2
Total—Federal employees retirement contributions	360		360	3,478		3,478	3,352		3,352
Other retirement contributions:									
Civil service retirement and disability fund	7		7	66		66	63		63
Total—Social insurance taxes and contributions	21,681	632	21,049	202,148	790	201,358	180,552	582	179,977
Excise taxes:									
Miscellaneous excise taxes ¹	1,302	-8	1,310	14,548	158	14,390	17,384	328	17,056
Airport and airway trust fund	260	(**)	259	2,068	4	2,064	1,757	2	1,759
Highway trust fund	1,164	50	1,114	9,929	231	9,698	8,690	140	8,550
Black lung disability trust fund	50		50	428		428	360		360
Total—Excise taxes	2,775	42	2,733	26,973	392	26,581	28,192	469	27,721
Estate and gift taxes	438	9	428	4,863	112	4,751	4,658	130	4,528
Customs duties	1,036	39	997	9,176	309	8,867	8,409	307	8,176
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,322		1,322	12,470		12,470	11,662		11,662
All other	69	1	69	1,084	7	1,077	911	17	898
Total—Miscellaneous receipts	1,392	1	1,391	13,554	7	13,547	12,573	17	12,560
Total—Budget receipts	75,725	3,574	72,151	621,694	74,927	546,767	566,802	75,590	491,212

¹Includes amounts received for windfall profit tax pursuant to P.L. 96-223.
 No transactions.
 (**) Less than \$500,000.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	\$24	\$1	\$23	\$200	\$5	\$195	\$191	\$5	\$187
House of Representatives	40	1	39	350	7	343	337	7	330
Joint items	7		7	70		70	100		100
Congressional Budget Office	1		1	12		12	11		11
Architect of the Capitol	8		8	78		78	66		66
Library of Congress	56		56	217		217	209		209
Government Printing Office:									
Revolving fund (net)	-2		-2	-18		-18	-2		-2
General fund appropriations	7		7	68		68	75		75
General Accounting Office	24		24	211		211	196		196
United States Tax Court	1		1	13		13	11		11
Other Legislative Branch agencies	1		1	14		14	10		10
Proprietary receipts from the public		1	-1		4	-4		4	-4
Intrabudgetary transactions	(**)		(**)	-4		-4	-2		-2
Total—Legislative Branch	167	2	165	1,212	16	1,196	1,202	15	1,186
The Judiciary:									
Supreme Court of the United States	2		2	11		11	10		10
Courts of appeals, district courts, and other judicial services	58		58	675		675	609		609
Other	3		3	38		38	34		34
Total—The Judiciary	63		63	723		723	654		654
Executive Office of the President:									
Compensation of the President and the White House Office:									
White House Office	1		1	17		17	17		17
Office of Management and Budget	2		2	31		31	27		27
Other	3		3	33		33	32		32
Total—Executive Office of the President	7		7	81		81	76		76
Funds Appropriated to the President:									
Appalachian Regional Development programs	20		20	140		140	167		167
Disaster relief	11		11	152		152	169		169
International security assistance:									
Guarantee reserve fund	58	9	49	492	187	305	394	274	120
Foreign military sales credit	289		289	1,845		1,845	763		763
Economic support fund	284		284	3,354		3,354	2,331		2,331
Military assistance	16		16	721		721	393		393
Peacekeeping operations	4		4	31		31	24		24
Other	4		4	27		27	30		30
Proprietary receipts from the public		7	-7		107	-107		104	-104
Total—International security assistance	655	15	640	6,470	294	6,176	3,934	378	3,557
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association				690		690	699		699
Inter-American Development Bank	11		11	221		221	207		207
Other	10		10	179		179	109		109
International organizations and programs	4		4	236		236	225		225
Total—Multilateral assistance	25		25	1,327		1,327	1,240		1,240
Agency for International Development:									
Functional development assistance program	-2	1	-3	871	4	867	917	3	914
Operating expenses, Agency for International Development	28		28	281		281	269		269
Payment to Foreign Service retirement and disability fund				41		41	37		37
Other	117	2	115	279	23	255	183	18	165
Proprietary receipts from the public		69	-69		552	-552		560	-560
Total—Agency for International Development	143	72	71	1,471	578	893	1,405	580	825
Trade and development program	1		1	10		10	7		7
Peace Corps	7		7	83	(**)	83	82		82
Overseas Private Investment Corporation	6	12	-6	-13	64	-76	32	107	-74
Inter-American Foundation	2	(**)	1	18	11	7	16	6	10
African Development Foundation	(**)		(**)	2		2	(**)		(**)
Total—International development assistance	184	84	100	2,898	653	2,245	2,782	693	2,089

continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	-\$156		-\$156	-\$58		-\$58	\$234		
Military sales programs:									
Foreign military sales trust fund	715		715	7,196		7,196	8,504		
Other	3	\$4	(**)	23	\$80	-58	33	\$75	
Proprietary receipts from the public		936	-936		7,345	-7,345		8,794	
Other	(**)		(**)	(**)		(**)	(**)		
Total—Funds Appropriated to the President	1,432	1,039	393	16,820	8,372	8,448	15,823	9,940	5,885
Department of Agriculture:									
Departmental administration	(**)		(**)	62		62	52		
Agricultural Research Service	37		37	360		360	361		
Cooperative State Research Service	23		23	183		183	178		
Extension Service	33		33	257		257	248		
Statistical Reporting Service	6		6	42		42	41		
Economic Research Service	3		3	33		33	25		
Foreign Agricultural Service	6		6	59		59	56		
Foreign Assistance Programs	134		134	1,086		1,086	680		
Agricultural Stabilization and Conservation Service	42		42	192		192	213		
Federal Crop Insurance Corporation	16	2	14	497	130	367	545	76	
Commodity Credit Corporation	786	535	251	19,989	5,005	14,984	11,647	4,965	
Rural Electrification Administration	3	(**)	2	272	2	270	25	1	
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund				(**)	(**)	(**)		1	
Rural housing insurance fund	616	316	300	6,603	5,250	1,353	6,392	4,517	
Agricultural credit insurance fund	1,277	890	387	10,620	8,238	2,382	10,236	7,734	
Rural development insurance fund	208	194	14	2,378	1,815	563	2,246	1,732	
Rural water and waste disposal grants	18		18	118		118	96		
Salaries and expenses	26		26	237		237	230		
Other	1		1	21		21	28		
Total—Farmers Home Administration	2,146	1,400	746	19,975	15,303	4,673	19,228	13,984	5,241
Soil Conservation Service:									
Conservation operations	26		26	267		267	259		
Watershed and flood prevention operations	24		24	169		169	145		
Other	8		8	53		53	53		
Animal and Plant Health Inspection Service	29		29	212		212	208		
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	3		3	344		344	311		
Other	18	3	15	138	27	111	112	27	
Food Safety and Inspection Service	27		27	260		260	248		
Food and Nutrition Service:									
Food stamp program	949		949	8,875		8,875	8,799		
Nutrition assistance for Puerto Rico	70		70	609		609	611		
Child nutrition programs	350		350	3,095		3,095	2,925		
Women, infants and children programs	125		125	1,153		1,153	1,059		
Other	17		17	196		196	211		
Total—Food and Nutrition Service	1,512		1,512	13,927		13,927	13,604		13,604
Forest Service:									
Forest research	9		9	82		82	78		
National Forests system	75		75	772		772	752		
Construction	21		21	217		217	228		
Forest Service permanent appropriations	4		4	262		262	195		
Cooperative work	17		17	95		95	88		
Other	22		22	123		123	125		
Total—Forest Service	149		149	1,552		1,552	1,467		1,467
Other	13	2	10	92	8	84	79	(**)	
Proprietary receipts from the public		47	-47		760	-760		795	
Intrabudgetary transactions				(**)		(**)	-2		
Total—Department of Agriculture	5,043	1,989	3,053	60,023	21,234	38,789	49,784	19,847	29,931

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	(**)		(**)	\$23		\$23	\$29		\$29
Bureau of the Census	\$13		\$13	129		129	116		116
Economic and Statistical Analysis	4		4	53		53	43		43
Economic Development Assistance	117	\$5	113	358	\$68	290	210	\$69	140
Promotion of Industry and Commerce	19		19	186		186	184		184
Science and technology:									
National Oceanic and Atmospheric Administration	101	1	100	803	11	792	712	11	701
Patent and Trademark Office	3		3	65		65	41		41
National Bureau of Standards	10		10	85		85	86		86
National Telecommunications and Information Administration	2		2	26		26	23		23
Total—Science and technology	117	1	116	979	11	968	862	11	851
Proprietary receipts from the public		16	-16		52	-52		44	-44
Intrabudgetary transactions	-1		-1	-9		-9	11		11
Total—Department of Commerce	270	22	248	1,718	131	1,587	1,455	124	1,331
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,319		2,319	19,119		19,119	13,413		13,413
Department of the Navy	1,918		1,918	16,489		16,489	11,602		11,602
Department of the Air Force	1,660		1,660	14,324		14,324	10,075		10,075
Imputed accruals for retirement							12,151		12,151
Total—Military personnel²	5,897		5,897	49,931		49,931	47,241		47,241
Operation and maintenance:									
Department of the Army	1,568		1,568	14,071		14,071	13,533		13,533
Department of the Navy	2,082		2,082	18,401		18,401	17,489		17,489
Department of the Air Force	1,708		1,708	14,512		14,512	14,359		14,359
Defense agencies	594		594	5,403		5,403	4,616		4,616
Total—Operation and maintenance	5,952		5,952	52,387		52,387	49,997		49,997
Procurement:									
Department of the Army	1,278		1,278	10,851		10,851	10,256		10,256
Department of the Navy	2,257		2,257	18,921		18,921	17,954		17,954
Department of the Air Force	2,207		2,207	20,296		20,296	17,507		17,507
Defense agencies	98		98	772		772	550		550
Total—Procurement	5,840		5,840	50,840		50,840	46,267		46,267
Research, development, test, and evaluation:									
Department of the Army	303		303	2,895		2,895	2,883		2,883
Department of the Navy	690		690	5,856		5,856	4,882		4,882
Department of the Air Force	959		959	8,792		8,792	7,697		7,697
Defense agencies	305		305	2,546		2,546	1,630		1,630
Total—Research, development, test, and evaluation	2,257		2,257	20,089		20,089	17,092		17,092
Military construction:									
Department of the Army	101		101	816		816	652		652
Department of the Navy	103		103	930		930	746		746
Department of the Air Force	126		126	1,052		1,052	947		947
Defense agencies	14		14	255		255	286		286
Total—Military construction	345		345	3,053		3,053	2,631		2,631
Family housing	236	(**)	236	1,889	(**)	1,889	1,769		1,769
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	2	(**)	1	2	(**)
Intragovernmental funds:									
Department of the Army	-108		-108	35		35	55		55
Department of the Navy	-14		-14	-46		-46	-210		-210
Department of the Air Force	-55		-55	456		456	-186		-186
Defense agencies	12		12	751		751	394		394
Other	22	23	-2	205	210	-5	187	210	-23
Proprietary receipts from the public		111	-111		604	-604		661	-661
Intrabudgetary transactions	-2		-2	202		202	158		158
Total—Department of Defense—Military	20,381	134	20,247	179,794	816	178,977	165,397	873	164,524

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$11	.....	\$11	\$97	.....	\$97	\$100	.....	\$100
Construction, general	71	.....	71	751	.....	751	793	.....	793
Operation and maintenance, general	110	.....	110	893	.....	893	865	.....	865
Flood control	24	.....	24	262	.....	262	325	.....	325
Other	-3	.....	-3	180	.....	180	154	.....	154
Proprietary receipts from the public .....	.....	\$7	-7	.....	\$52	-52	.....	\$47	.....
Total—Corps of Engineers	213	7	206	2,184	52	2,132	2,236	47	2,189
Military retirement fund:									
Payments to military retirement fund .....	.....	.....	.....	9,500	.....	9,500	.....	.....	.....
Military retirement fund ²	1,447	.....	1,447	11,452	.....	11,452	12,323	.....	12,323
Intrabudgetary transactions .....	.....	.....	.....	-9,500	.....	-9,500	.....	.....	.....
Other	3	(**)	3	30	(**)	30	27	(**)	.....
Proprietary receipts from the public .....	.....	(**)	(**)	.....	5	-5	.....	4	.....
Total—Department of Defense—Civil	1,664	8	1,656	13,666	57	13,609	14,587	52	14,537
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	254	.....	254	3,148	.....	3,148	2,665	.....	2,665
Impact aid	76	.....	76	556	.....	556	499	.....	499
Special programs	-22	.....	-22	520	.....	520	458	.....	458
Indian education	5	.....	5	56	.....	56	39	.....	39
Total—Office of Elementary and Secondary Education	313	.....	313	4,281	.....	4,281	3,661	.....	3,603
Office of Bilingual Education and Minority Languages									
Affairs	14	.....	14	140	.....	140	143	.....	143
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	74	.....	74	804	.....	804	748	.....	748
Rehabilitation services and handicapped research	62	.....	62	632	.....	632	931	.....	931
Office of Vocational and Adult Education	54	.....	54	503	.....	503	677	.....	677
Office of Postsecondary Education:									
College housing loans	(**)	10	-10	72	233	-161	77	141	.....
Student financial assistance	293	.....	293	3,188	.....	3,188	2,754	.....	2,754
Guaranteed student loans	133	.....	133	2,646	.....	2,646	2,328	.....	2,328
Higher education	52	.....	52	353	.....	353	325	.....	325
Higher education facilities loans and insurance	-1	.....	-1	10	.....	10	7	.....	7
Total—Office of Postsecondary Education	477	10	467	6,268	233	6,035	5,490	141	5,349
Office of Educational Research and Improvement									
Special institutions	17	.....	17	214	.....	214	97	.....	97
Departmental management	26	.....	26	213	.....	213	232	.....	232
Proprietary receipts from the public .....	.....	2	-2	.....	14	-14	.....	22	.....
Total—Department of Education	1,045	12	1,033	13,138	247	12,891	12,198	163	12,035
Department of Energy:									
Atomic energy defense activities									
Energy programs:	546	.....	546	5,264	.....	5,264	4,478	.....	4,478
General science and research activities	59	.....	59	517	.....	517	472	.....	472
Energy supply, R and D activities	159	.....	159	1,612	.....	1,612	1,739	.....	1,739
Uranium supply and enrichment activities	142	.....	142	1,262	.....	1,262	1,341	.....	1,341
Fossil energy research and development	23	.....	23	249	.....	249	238	.....	238
Naval petroleum and oil shale reserves	9	.....	9	102	.....	102	103	.....	103
Energy conservation	50	.....	50	343	.....	343	398	.....	398
Strategic petroleum reserve	24	.....	24	173	.....	173	144	.....	144
Nuclear waste disposal fund	26	.....	26	212	.....	212	190	.....	190
Other	28	.....	28	214	.....	214	187	.....	187
Total—Energy programs	519	.....	519	4,683	.....	4,683	4,811	.....	4,811
Power Marketing Administration	146	102	44	948	1,150	-202	1,031	1,103	.....
Departmental administration	40	.....	40	250	.....	250	260	.....	260
Proprietary receipts from the public .....	.....	3,701	-1,701	.....	3,645	-3,645	.....	3,043	.....
Total—Department of Energy	1,251	1,804	-552	11,146	4,796	6,350	10,581	4,146	6,435

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$33	(**)	\$32	\$305	\$2	\$303	\$288	\$2	\$285
Health Resources and Services Administration:									
Public enterprise funds	-3		-3	12	1	11	16	1	15
Health resources and services	109		109	1,076		1,076	988		988
Indian health and facilities	65		65	641		641	592		592
Centers for Disease Control	32		32	284		284	275		275
National Institutes of Health:									
Cancer research	89		89	843		843	770		770
Heart, lung, and blood research	54		54	555		555	482		482
Arthritis, diabetes, and digestive and kidney diseases	38		38	371		371	319		319
Neurological and communicative disorders and stroke	26		26	262		262	229		229
Allergy and infectious diseases	24		24	253		253	214		214
General medical sciences	38		38	331		331	282		282
Child health and human development	23		23	221		221	193		193
Other research institutes	47		47	436		436	369		369
Research resources	21		21	193		193	172		172
Other	26		26	54		54	52		52
Total—National Institutes of Health	386		386	3,520		3,520	3,082		3,082
Alcohol, Drug Abuse, and Mental Health Administration	51		51	701		701	710		710
Office of Assistant Secretary for Health	9		9	134		134	116		116
Total—Public Health Service	681	(**)	681	6,674	3	6,671	6,066	3	6,063
Health Care Financing Administration:									
Grants to States for Medicaid	1,823		1,823	16,885		16,885	15,115		15,115
Payments to health care trust funds	1,509		1,509	14,683		14,683	13,714		13,714
Program management	4		4	28		28	85		85
Federal hospital insurance trust fund:									
Benefit payments	3,667		3,667	36,073		36,073	31,827		31,827
Administrative expenses and construction	41		41	611		611	477		477
Interest on normalized tax transfers				13		13	187		187
Total—FHI trust fund	3,708		3,708	36,698		36,698	32,491		32,491
Federal supplementary medical ins. trust fund:									
Benefit payments	1,761		1,761	15,744		15,744	14,561		14,561
Administrative expenses and construction	101		101	699		699	689		689
Total—FSMI trust fund	1,862		1,862	16,443		16,443	15,250		15,250
Total—Health Care Financing Administration	8,905		8,905	84,738		84,738	76,655		76,655
Social Security Administration:									
Payments to social security trust funds	77		77	3,038		3,038	5,154		5,154
Special benefits for disabled coal miners	86		86	782		782	792		792
Supplemental security income program	53		53	7,156		7,156	6,980		6,980
Assistance payments program	582		582	6,387		6,387	6,258		6,258
Child support enforcement	48		48	448		448	418		418
Low income home energy assistance	93		93	1,937		1,937	1,856		1,856
Refugee and entrant assistance	43		43	373		373	464		464
Payments to States from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	13,853		13,853	123,200		123,200	116,670		116,670
Administrative expenses and construction	119		119	1,181		1,181	1,157		1,157
Payment to railroad retirement account	2,310		2,310	2,310		2,310	2,404		2,404
Vocational rehabilitation services									
Interest expense on interfund borrowings	117		117	1,218		1,218	1,412		1,412
Interest on normalized tax transfers	411		411	722		722	683		683
Total—FOASI trust fund	16,810		16,810	128,631		128,631	122,326		122,326

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,585		\$1,585	\$13,924		\$13,924	\$13,304		\$13,304
Administrative expenses and construction	46		46	430		430	432		432
Payment to railroad retirement account	43		43	43		43	22		22
Vocational rehabilitation services									
Interest on normalized tax transfers	40		40	69		69	77		77
Total—FDI trust fund	1,714		1,714	14,466		14,466	13,834		13,834
Total—Social Security Administration	19,507		19,507	163,218		163,218	158,084		158,084
Human Development Services:									
Social services block grant	173		173	2,097		2,097	2,086		2,086
Human development services	153		153	1,409		1,409	1,341		1,341
Family social services	58		58	557		557	493		493
Work incentives	24		24	186		186	197		197
Community services	27		27	291		291	257		257
Other	(**)	(**)	(**)	2	\$2	(**)	7	\$1	
Total—Human Development Services	435	(**)	435	4,541	2	4,539	4,381	1	4,381
Departmental management	17		17	175		175	199		199
Proprietary receipts from the public		\$454	-454		4,156	-4,156		3,678	-3,678
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund									
Federal supplementary medical insurance trust fund	-1,462		-1,462	-13,467		-13,467	-12,687		-12,687
Payments for tax and other credits ⁴ :									
Federal old-age and survivors insurance trust fund	-69		-69	-2,781		-2,781	-4,695		-4,695
Federal disability insurance trust fund	-8		-8	-257		-257	-459		-459
Federal hospital insurance trust fund	-47		-47	-1,216		-1,216	-1,027		-1,027
Other	-142		-142	-1,243		-1,243	-1,412		-1,412
Total—Department of Health and Human Services	27,817	455	27,362	240,382	4,161	236,221	225,105	3,682	221,423
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	425	324	101	2,426	2,831	-405	2,098	2,310	-213
Housing for the elderly or handicapped fund	38	35	3	806	325	481	879	273	608
Other	8	4	3	50	42	8	35	35	9
Rent supplement payments	1		1	-133		-133	93		20
Homeownership assistance	17		17	199		199	207		52
Rental housing assistance	43		43	458		458	522		1,411
Low-rent public housing	143		143	1,782		1,782	1,410		1,411
College housing grants	(**)		(**)	4		4	17		4,471
Lower income housing assistance	518		518	5,232		5,232	4,471		4,471
Other	-2		-2	1		1	3		7,111
Total—Housing Programs	1,191	364	828	10,825	3,198	7,627	9,734	2,618	7,111
Public and Indian Housing:									
Low-rent housing—loans and other expenses	850	10	840	13,012	358	12,654	641	479	15
Payments for operation of low-income housing projects	123		123	875		875	828		828
Total—Public and Indian Housing	973	10	964	13,886	358	13,529	1,468	479	999
Government National Mortgage Association:									
Special assistance functions fund							1,796	1,375	42
Emergency mortgage purchase assistance							183	159	8
Management and liquidating functions fund	12	27	-15	492	888	-397	56	137	-1
Guarantees of mortgage-backed securities	2	12	-10	20	185	-165	14	150	-5
Participation sales fund	11		11	-81		-81	-52		17
Total—Government National Mortgage Association	24	39	-14	430	1,073	-643	1,997	1,821	17
Community Planning and Development:									
Public enterprise fund	7	12	-5	86	106	-21	77	110	-5
Community development grants	318		318	2,895		2,895	2,894		2,894
Urban development action grants	43		43	375		375	326		326
Other	3		3	12		12	9		9
Total—Community Planning and Development	370	12	358	3,368	106	3,262	3,306	110	3,199
Management and administration	14		14	215		215	217		217
Other	4		4	36		36	26		26
Total—Department of Housing and Urban Development	2,577	424	2,153	28,760	4,735	24,025	16,749	5,028	11,722

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$35		\$35	\$304		\$304	\$284		\$284
Payments in lieu of taxes	(**)		(**)	2		2	(**)		(**)
Payments to States and counties for general purpose fiscal assistance	3		3	81		81	53		53
Other	7		7	77		77	57		57
Minerals Management Service	54		54	526		526	693		693
Office of Surface Mining Reclamation and Enforcement	22		22	192		192	140		140
Total—Land and minerals management	121		121	1,183		1,183	1,228		1,228
Water and science:									
Bureau of Reclamation:									
Construction program	55	\$1	54	495	\$62	433	473	\$55	418
Operation and maintenance	11		11	103		103	101		101
Other	9		9	97		97	97		97
Geological Survey	35		35	326		326	321		321
Bureau of Mines	12	2	10	126	17	109	132	15	117
Total—Water and science	122	3	119	1,146	79	1,068	1,124	70	1,054
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	40		40	432		432	371		371
	79		79	773		773	726		726
Total—Fish and wildlife and parks	118		118	1,205		1,205	1,097		1,097
Bureau of Indian Affairs:									
Operation of Indian programs	87		87	747		747	699		699
Construction	8		8	91		91	96		96
Indian tribal funds	32		32	260		260	320		320
Other	1	2	-1	43	8	35	51	7	44
Total—Bureau of Indian Affairs	127	2	125	1,141	8	1,133	1,165	7	1,158
Territorial and International Affairs	17		17	146		146	140		140
Departmental offices	3		3	66		66	59		59
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska		1	-1		4	-4		7	-7
Other		156	-156		1,382	-1,382		1,247	-1,247
Intrabudgetary transactions				-30		-30	-22		-22
Total—Department of the Interior	508	162	347	4,857	1,473	3,385	4,791	1,331	3,460
Department of Justice:									
General administration	-13		-13	42		42	45		45
United States Parole Commission	1		1	6		6	5		5
Legal activities	60		60	582		582	488		488
Interagency law enforcement	7		7	68		68	50		50
Federal Bureau of Investigation	87		87	761		761	678		678
Drug Enforcement Administration	24		24	242		242	211		211
Immigration and Naturalization Service	45		45	403		403	370		370
Federal Prison System	40	2	38	415	19	396	394	16	378
Office of Justice Programs	8		8	106		106	92		92
Other	-1		-1	-1	47	-48	-21		-21
Total—Department of Justice	258	2	256	2,626	66	2,559	2,311	16	2,295
Department of Labor:									
Employment and Training Administration:									
Program administration	2		2	44		44	56		56
Training and employment services	350		350	2,202		2,202	2,044		2,044
Community service employment for older Americans	23		23	237		237	235		235
Federal unemployment benefits and allowances	16		16	19		19	52		52
State unemployment insurance and employment service operation	-20		-20	-19		-19	36		36
Advances to the unemployment trust fund and other funds	20		20	1,281		1,281	3,434		3,434
Other	(**)		(**)	-13		-13	-125		-125

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,089		\$1,089	\$12,542		\$12,542	\$13,364		\$13,364
State administrative expenses	200		200	1,805		1,805	1,763		1,763
Federal administrative expenses	8		8	85		85	71		71
Veterans employment and training	6		6	82		82			
Interest on refunds of taxes	(**)		(**)	5		5	129		129
Repayment of advances from the general fund				940		940	720		720
Interest on advances to the Employment Security Administration account							1		1
Railroad-unemployment insurance:									
Railroad unemployment benefits	9		9	139		139	188		188
Administrative expenses	-1		-1	16		16	10		10
Payment of interest on advances from railroad retirement account				5		5			
Total—Unemployment trust fund	1,311		1,311	15,619		15,619	16,245		16,245
Total—Employment and Training Administration	1,702		1,702	19,371		19,371	21,977		21,977
Labor-Management Services	5		5	43		43	41		41
Pension Benefit Guaranty Corporation	19	\$34	-15	142	\$148	-5	114	\$88	29
Employment Standards Administration:									
Salaries and expenses	11		11	131		131	126		126
Special benefits	86		86	-103		-103	59		59
Black lung disability trust fund	52		52	464		464	473		473
Special workers' compensation expenses	4		4	44		44	34		34
Occupational Safety and Health Administration	15		15	153		153	153		153
Mine Safety and Health Administration	11		11	113		113	111		111
Bureau of Labor Statistics	11		11	104		104	93		93
Departmental management	13		13	100		100	89		89
Proprietary receipts from the public		6	-6		7	-7		30	30
Intrabudgetary transactions	-44		-44	-2,367		-2,367	-4,272		-4,272
Total—Department of Labor	1,884	40	1,843	18,195	155	18,040	18,998	119	18,879
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	90		90	816		816	714		714
Acquisition, operation, and maintenance of buildings abroad	16		16	184		184	166		166
Payment to Foreign Service retirement and disability fund				107		107	104		104
Foreign Service retirement and disability fund	38		38	150		150	156		156
Other	1		1	16		16	15		15
Total—Administration of Foreign Affairs	144		144	1,273		1,273	1,155		1,155
International Organizations and Conferences	4		4	481		481	519		519
International Commissions	1		1	18		18	18		18
Migration and Refugee Assistance	17		17	285		285	238		238
International Narcotics Control	3		3	38		38	24		24
Other	2		2	38		38	8		8
Proprietary receipts from the public					(**)	(**)		2	2
Intrabudgetary transactions	(**)		(**)	-149		-149	-142		-142
Total—Department of State	170		170	1,984	(**)	1,983	1,821	2	1,823
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,089		1,089	8,394		8,394	6,851		6,851
Other	8		8	10		10	7		7
Other programs	17		17	220		220	236		236
Total—Federal Highway Administration	1,113		1,113	8,625		8,625	7,094		7,094
National Highway Traffic Safety Administration:									
Operations and research	1		1	47		47	48		48
Trust fund share of highway safety programs	16		16	100		100	96		96
Other	(**)		(**)	1		1	3		3

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	-\$4	(**)	-\$4	\$29	\$25	\$4	\$94	\$57	\$37
Northeast corridor improvement program	7	.....	7	109	.....	109	177	.....	177
Grants to National Railroad Passenger Corporation	1	.....	1	574	.....	574	1,680	.....	1,680
Other	7	.....	7	82	.....	82	216	.....	216
Total—Federal Railroad Administration	11	(**)	10	793	25	767	2,167	57	2,110
Urban Mass Transportation Administration:									
Formula grants	214	.....	214	1,013	.....	1,013	1,140	.....	1,140
Discretionary grants	43	.....	43	393	.....	393	183	.....	183
Other	111	.....	111	1,113	.....	1,113	1,462	.....	1,462
Federal Aviation Administration:									
Operations	120	.....	120	1,349	.....	1,349	1,646	.....	1,646
Other	8	(**)	8	79	(**)	79	103	(**)	103
Airport and airway trust fund:									
Grants-in-aid for airports	42	.....	42	555	.....	555	509	.....	509
Facilities and equipment	33	.....	33	303	.....	303	193	.....	193
Research, engineering and development	14	.....	14	183	.....	183	104	.....	104
Operations	79	.....	79	643	.....	643	257	.....	257
Total—Airport and airway trust fund	169	.....	169	1,684	.....	1,684	1,063	.....	1,063
Total—Federal Aviation Administration	297	(**)	297	3,111	(**)	3,111	2,812	(**)	2,812
Coast Guard:									
Operating expenses	142	.....	142	1,275	.....	1,275	1,227	.....	1,227
Acquisition, construction, and improvements	28	.....	28	331	.....	331	314	.....	314
Retired pay	27	.....	27	222	.....	222	233	.....	233
Other	10	(**)	10	93	3	90	89	3	86
Total—Coast Guard	207	(**)	207	1,921	3	1,917	1,863	3	1,860
Maritime Administration:									
Public enterprise funds	5	\$17	-12	290	200	91	153	114	40
Ship construction .....	.....	.....	.....	5	.....	5	12	.....	12
Operating-differential subsidies	29	.....	29	265	.....	265	253	.....	253
Other	9	.....	9	70	.....	70	65	.....	65
Other	13	1	12	123	8	116	98	7	91
Proprietary receipts from the public .....	.....	5	-5	.....	47	-47	.....	47	-47
Intrabudgetary transactions .....	(**)	.....	(**)	-7	.....	-7	-4	.....	-4
Total—Department of Transportation	2,070	23	2,047	17,863	282	17,581	17,446	229	17,217
Department of the Treasury:									
Office of the Secretary	-24	.....	-24	-300	.....	-300	-50	.....	-50
Office of Revenue Sharing:									
Salaries and expenses .....	(**)	.....	(**)	6	.....	6	5	.....	5
General revenue sharing .....	(**)	.....	(**)	3,450	.....	3,450	3,424	.....	3,424
Federal Law Enforcement Training Center	2	.....	2	13	.....	13	12	.....	12
Financial Management Service:									
Salaries and expenses	17	.....	17	182	.....	182	169	.....	169
Claims, judgments, and relief acts	14	.....	14	240	.....	240	167	.....	167
Advances to the railroad retirement account .....	.....	.....	.....	.....	.....	.....	525	.....	525
Payments to Synthetic Fuels Corporation	3	.....	3	31	.....	31	12	.....	12
Other	29	.....	29	65	.....	65	14	.....	14
Total—Financial Management Service	62	.....	62	517	.....	517	887	.....	887
Bureau of Alcohol, Tobacco and Firearms	10	.....	10	123	.....	123	116	.....	116
United States Customs Service	51	.....	51	558	.....	558	508	.....	508
Bureau of Engraving and Printing	-9	.....	-9	-32	.....	-32	-17	.....	-17
Bureau of the Mint	6	.....	6	63	.....	63	-59	.....	-59
Bureau of the Public Debt	8	.....	8	136	.....	136	132	.....	132

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$8		\$8	\$76		\$76	\$69		
Processing tax returns	71		71	785		785	637		
Examinations and appeals	98		98	1,001		1,001	907		
Investigation, collection and taxpayer service	79		79	773		773	742		
Payment where credit exceeds liability for tax	62		62	1,035		1,035	1,137		
Refunding internal revenue collections, interest	216		216	1,119		1,119	959		
Internal revenue collections for Puerto Rico	18		18	260		260	262		
Other	(**)	(**)	(**)	2	\$2	(**)	2	\$2	
Total—Internal Revenue Service	551	(**)	551	5,051	2	5,049	4,714	2	4,714
United States Secret Service	24		24	224		224	184		
Comptroller of the Currency	14	\$1	12	127	95	31	120	80	
Interest on the public debt:									
Public issues (accrual basis)	12,491		12,491	110,474		110,474	94,077		94,077
Special issues (cash basis)	12,232		12,232	28,665		28,665	22,945		22,945
Total—Interest on the public debt	24,724		24,724	139,139		139,139	117,022		117,022
Proprietary receipts from the public		4	-4	(**)	2,314	-2,314	(**)	2,409	-2,409
Receipts from off-budget Federal entities		1,751	-1,751		11,843	-11,843		10,693	-10,693
Intrabudgetary transactions		-1,346	-1,346		-5,209	-5,209		-5,770	-5,770
Total—Department of the Treasury	24,074	1,756	22,318	143,867	14,255	129,613	121,229	13,184	108,045
Environmental Protection Agency:									
Salaries and expenses	45		45	456		456	429		
Research and development	13		13	115		115	113		
Abatement, control, and compliance	45		45	328		328	303		
Construction grants	256		256	2,173		2,173	1,939		
Hazardous substance response trust fund	39		39	282		282	205		
Other	1	(**)	1	48	1	47	48	(**)	
Proprietary receipts from the public		1	-1		5	-5		3	
Intrabudgetary transactions				-44		-44	-44		
Total—Environmental Protection Agency	398	1	397	3,358	5	3,353	2,993	3	2,996
General Services Administration:									
Real property activities	169		169	-209		-209	34		
Personal property activities	9		9	138		138	115		
Office of Information Resources Management	21		21	17		17	-20		
Federal property resources activities	-14		-14	-44		-44	60		
General activities	11		11	110	(**)	110	103	(**)	
Proprietary receipts from the public		7	-7		55	-55		87	
Other		87	-87		-4	4		-29	
Total—General Services Administration	195	94	101	11	51	-39	291	59	296
National Aeronautics and Space Administration:									
Research and development	198		198	1,574		1,574	2,349		
Space flight, control, and data communications	216		216	2,920		2,920	1,978		
Construction of facilities	14		14	125		125	75		
Research and program management	109		109	982		982	900		
Other									
Total—National Aeronautics and Space Administration	537		537	5,601		5,601	5,303		5,303
Office of Personnel Management:									
Salaries and expenses	-19		-19	98		98	116		
Government payment for annuitants, employees health benefits	124		124	1,099		1,099	1,029		
Payment to civil service retirement and disability fund	(**)		(**)	1		1	1		
Civil service retirement and disability fund	1,948		1,948	17,184		17,184	16,315		
Employees health benefits fund	589	539	50	4,928	5,121	-194	4,895	4,890	
Employees life insurance fund	85	75	11	674	1,178	-505	552	1,106	
Retired employees health benefits fund	1	1	(**)	8	12	-4	12	13	
Other	1		1	6		6	-10		
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	2		2	-1		-1	-1		
Other	-3		-3	-26		-26	-25		
Total—Office of Personnel Management	2,728	615	2,113	23,969	6,311	17,658	22,884	6,009	16,893

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$83	\$67	\$16	\$725	\$633	\$91	\$762	\$553	\$209
Disaster loan fund	27	53	-26	448	640	-191	319	660	-341
Other	3	1	2	23	11	12	28	12	16
Salaries and expenses	18	.....	18	196	.....	196	189	.....	189
Other .....	(**)	.....	(**)	(**)	(**)	(**)	.....	.....	.....
Total—Small Business Administration	131	122	10	1,393	1,284	109	1,298	1,224	73
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	125	64	62	1,212	1,000	211	1,114	955	159
Direct loan revolving fund	1	5	-4	18	47	-29	22	54	-33
Other	40	66	-26	321	357	-36	335	363	-28
Compensation and pensions	53	.....	53	10,655	.....	10,655	11,514	.....	11,514
Readjustment benefits	33	.....	33	1,016	.....	1,016	1,284	.....	1,284
Medical care	684	.....	684	6,368	.....	6,368	5,927	.....	5,927
Medical and prosthetic research	14	.....	14	164	.....	164	121	.....	121
General operating expenses	42	.....	42	549	.....	549	533	.....	533
Construction projects	41	.....	41	383	.....	383	342	.....	342
Post-Vietnam era veterans education account	15	.....	15	147	.....	147	123	.....	123
Insurance funds:									
National service life	78	.....	78	727	.....	727	697	.....	697
United States government life	5	.....	5	36	.....	36	39	.....	39
Veterans special life	5	44	-39	52	121	-69	53	113	-60
Other	2	.....	2	80	.....	80	76	.....	76
Proprietary receipts from the public:									
National service life .....	.....	33	-33	.....	315	-315	.....	333	-333
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	17	-17	.....	147	-147	.....	184	-184
Intrabudgetary transactions	-7	.....	-7	-74	.....	-74	-37	.....	-37
Total—Veterans Administration	1,133	229	904	21,654	1,988	19,666	22,145	2,004	20,142
Independent agencies:									
Action	12	.....	12	98	.....	98	101	.....	101
Board for International Broadcasting	7	.....	7	76	.....	76	77	.....	77
Consumer Product Safety Commission	3	.....	3	26	.....	26	25	.....	25
Corporation for Public Broadcasting .....	.....	.....	.....	151	.....	151	130	.....	130
District of Columbia:									
Federal payment .....	.....	.....	.....	519	.....	519	483	.....	483
Loans and repayable advances .....	.....	204	-204	.....	311	-311	115	31	84
Equal Employment Opportunity Commission	11	.....	11	118	.....	118	112	.....	112
Export-Import Bank of the United States	587	331	256	2,852	3,007	-156	3,461	2,533	928
Federal Communications Commission	7	.....	7	69	.....	69	63	.....	63
Federal Deposit Insurance Corporation	351	260	91	2,966	3,910	-944	5,426	4,512	914
Federal Emergency Management Agency:									
Public enterprise funds	18	27	-9	193	251	-58	368	252	116
Salaries and expenses	6	.....	6	105	.....	105	96	.....	96
Emergency management and planning assistance	32	.....	32	291	.....	291	182	.....	182
Emergency food distribution and shelter program .....	(**)	.....	(**)	70	.....	70	59	.....	59
Other .....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	6	7	-1	69	70	(**)	57	57	(**)
Federal Savings and Loan Insurance Corp. fund	46	404	-358	2,555	1,677	878	663	1,217	-554
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal Trade Commission	5	.....	5	45	.....	45	48	.....	48
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority	26	.....	26	71	.....	71	33	.....	33
Other	1	(**)	(**)	6	1	4	6	2	4
Interstate Commerce Commission	3	.....	3	38	.....	38	40	.....	40
Legal Services Corporation	24	.....	24	222	.....	222	202	.....	202
Merit Systems Protection Board	1	.....	1	16	.....	16	19	.....	19
National Archives and Record Administration	7	(**)	7	71	(**)	71	59	(**)	59
National Credit Union Administration:									
Central liquidity facility	41	41	(**)	912	961	-49	458	402	56
Other	5	11	-6	65	813	-747	60	101	-41

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$12		\$12	\$112		\$112	\$103		\$103
National Endowment for the Humanities	11		11	100		100	96		96
Institute of Museum Services	(**)		(**)	15		15	11		11
National Labor Relations Board	10		10	98		98	95		95
National Science Foundation	111		111	901		901	836		836
National Transportation Safety Board	1		1	16		16	15		15
Nuclear Regulatory Commission	34		34	346		346	338		338
Panama Canal Commission	34	\$32	2	304	\$308	-4	278	\$303	-25
Postal Service (payment to the Postal Service fund)				830		830	659		659
Railroad Retirement Board:									
Federal windfall subsidy	33		33	301		301	311		311
Payment to railroad unemployment insurance trust fund	(**)		(**)	-2		-2			
Milwaukee railroad restructuring, administration	1		1	1		1	-2		-2
Railroad retirement accounts:									
Social security equivalent benefit account	893		893	3,278		3,278			
Benefits payments and claims	185		185	1,659		1,659	4,259		4,259
Advances to the railroad retirement account from the FOASI trust fund									
Advances to the railroad retirement account from the FDI trust fund	(**)		(**)	-1		-1	(**)		(**)
Disbursements for the payment of FOASI benefits	(**)		(**)	-1		-1	-1		-1
Disbursements for the payment of FDI benefits	(**)		(**)	(**)		(**)	(**)		(**)
Administrative expenses	8		8	37		37	34		34
Interest on refunds of taxes	(**)		(**)	7		7	2		2
Other									
Proprietary receipts from the public									
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds	-2,353		-2,353	-2,353		-2,353	-2,392		-2,392
Interest transferred to federal hospital insurance trust fund									
Interest on advances to railroad unemployment insurance account				-5		-5			
Total—Railroad Retirement Board	-1,233		-1,233	2,920		2,920	2,210		2,210
Securities and Exchange Commission	7		7	75		75	66		66
Smithsonian Institution	16		16	162		162	150		150
Tennessee Valley Authority	566	325	240	4,311	3,495	817	3,891	3,582	309
United States Information Agency	64	(**)	64	488	(**)	488	396	(**)	396
United States Railway Association	(**)		(**)	2		2	2		2
Other independent agencies	21	1	20	323	16	306	303	29	275
Total—Independent agencies	851	1,644	-794	22,607	14,820	7,787	21,794	13,020	8,773
Undistributed offsetting receipts:									
Other interest		1	-1		1	-1		14	-14
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-2		-2	-2		-2
Department of Defense—Civil:									
Military retirement fund ²	-1,452		-1,452	-12,474		-12,474	-12,151		1-12,151
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-197		-197	-1,669		-1,669	-1,345		-1,345
Federal disability insurance trust fund	-19		-19	-161		-161	-142		-142
Federal hospital insurance trust fund	-127		-127	-1,067		-1,067	-978		-978
Department of State:									
Foreign Service retirement and disability fund	-1		-1	-27		-27	-28		-28
Office of Personnel Management:									
Civil Service retirement and disability fund	-445		-445	-2,852		-2,852	-2,595		-2,595
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-86		-86	-833		-833	-713		-713
Subtotal	-2,327		-2,327	-19,085		-19,085	-17,954		-17,954

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund				-\$6		-\$6	-\$5		-\$5
Department of Defense—Civil:									
Military retirement fund	\$15		\$15	-982		-982			
Soldiers' and Airmen's Home permanent fund	-4		-4	-13		-13	-11		-11
Corps of Engineers				-16		-16	-7		-7
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-1,455		-1,455	-3,324		-3,324	-2,508		-2,508
Federal disability insurance trust fund	-275		-275	-549		-549	-521		-521
Federal hospital insurance trust fund	-969		-969	-1,935		-1,935	-1,607		-1,607
Federal supplementary medical insurance trust fund ..	-546		-546	-1,125		-1,125	-785		-785
Department of Labor:									
Unemployment trust fund	-638		-638	-1,236		-1,236	-730		-730
Department of State:									
Foreign Service retirement and disability fund	-129		-129	-244		-244	-177		-177
Department of Transportation:									
Airport and airway trust fund	-383		-383	-742		-742	-542		-542
Highway trust fund	-686		-686	-1,279		-1,279	-1,047		-1,047
Environmental Protection Agency:									
Post-closure liability trust fund	(**)		(**)	-1		-1	(**)		(**)
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-6,607		-6,607	-12,965		-12,965	-10,722		-10,722
Veterans Administration:									
United States government life insurance fund	-10		-10	-21		-21	-23		-23
National service life insurance fund	-439		-439	-878		-878	-801		-801
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-27		-27	-82		-82	-71		-71
Other	-6		-6	-49		-49	-50		-50
Subtotal	-12,160		-12,160	-25,447		-25,447	-19,607		-19,607
Rents and royalties on the Outer Continental Shelf lands ..		\$83	-83		\$3,348	-3,348		\$4,842	-4,842
Total—Undistributed offsetting receipts	-14,487	83	-14,571	-44,532	3,349	-47,881	-37,561	4,856	-42,417
Total—Budget outlays	82,166	10,660	71,506	790,917	88,606	702,311	719,352	85,926	633,426
Off-budget Federal entities:									
Federal Financing Bank	3,641	2,067	1,573	30,162	24,135	6,027	26,275	21,628	4,648
Petroleum acquisition and transportation, strategic petroleum reserve	194		194	1,257		1,257	1,431		1,431
Postal Service	2,446	2,150	296	22,097	22,843	-746	19,938	20,993	-1,055
Rural electrification and telephone revolving fund	53	100	-47	1,113	1,145	-32	780	676	104
Rural Telephone Bank	8	10	-2	87	123	-35	112	90	22
Synthetic Fuels Corporation fund	3	3		31	31		15	15	
U.S. Railway Association				27	4	22	3	17	-14
Total—Off-budget Federal entities	6,343	4,329	2,014	54,774	48,281	6,493	48,554	43,418	5,136
Total—Outlays	88,509	14,989	73,520	845,691	136,887	708,804	767,906	129,344	638,562

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$25,585	\$27,268
Receipts from off-budget Federal entities	11,843	10,693
Intrabudgetary transactions	87,644	74,977
Total receipts offset against outlays	125,072	112,938

In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in DoD—Civil (and the income security function) while imputed accruals are included in the DoD—Military (and the national defense function) outlays and offset in undistributed offsetting receipts. Effective October 1, 1984 military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account which is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and functional table. Includes receipts of \$1.3 billion paid as a one-time fee to DoE's Nuclear Waste Fund. Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks. The Postal Service figure represents reporting for the full calendar month of June and is partially estimated. This estimate includes \$494 million for postal money orders issued June 8th thru July 1st, which is derived from the Postal Service consolidated reporting system. No transactions. (***) Less than \$500,000. Note: Details may not add to totals because of rounding. Source: Financial Management Service, Department of the Treasury.

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

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financial authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$20,705	\$202,374	\$135,486	\$1,572,267	\$1,753,936	\$1,774,800
Federal Financing Bank				(**)	(**)	
Total public debt securities	20,705	202,374	135,486	1,572,267	1,753,936	1,774,800
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	-8	-95	-150	4,481	4,395	4,395
Total federal securities	20,696	202,279	135,336	1,576,748	1,758,330	1,779,195
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	8,840	51,063	18,565	264,159	306,383	315,200
Total borrowing from the public	11,857	151,216	116,771	1,312,589	1,451,948	1,463,995
Accrued interest payable to the public	8,522	1,535	5,206	27,359	20,372	28,800
Allocations of special drawing rights	26	-4	-126	4,895	4,865	4,865
Deposit funds	419	1,955	2,193	12,292	13,828	14,200
Miscellaneous liability accounts (includes checks outstanding etc.)	-7,946	-2,038	-109	10,693	16,601	8,600
Total liability accounts	12,879	152,664	123,935	1,367,828	1,507,613	1,520,400
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	1,355	-5,226	-12,160	8,514	1,933	3,200
Tax and loan note accounts	11,520	-1,188	-11,330	21,913	9,204	20,700
Balance	12,875	-6,414	-23,491	30,426	11,138	24,000
Special drawing rights:						
Total holdings	33	642	-169	5,554	6,163	6,163
SDR certificates issued to Federal Reserve Banks				-4,618	-4,618	-4,618
Balance	33	642	-169	936	1,545	1,545
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments			5,528	19,699	19,699	19,699
Maintenance of value adjustments	96	-13	-374	-1,799	-1,907	-1,907
Letter of credit issued to IMF	454	377	-2,945	-7,992	-8,069	-7,992
Dollar deposits with the IMF	-16	3	-11	-50	-31	-31
Receivable/payable (-) for interim maintenance of value adjustments	-364	-324	155	379	419	419
Balance	169	43	2,353	10,237	10,112	10,237
Loans to International Monetary Fund	-29	-147	-105	1,364	1,246	1,246
Other cash and monetary assets	-351	502	-171	7,548	8,401	8,401
Total cash and monetary assets	12,697	-5,374	-21,583	50,512	32,441	45,100
Miscellaneous asset accounts	-1,151	-3,581	-1,417	16,088	13,658	12,500
Total asset accounts	11,546	-8,955	-23,000	66,600	46,099	57,600
Excess of liabilities (+) or assets (-)	+1,332	+161,619	+146,935	+1,301,228	+1,461,514	+1,462,800
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	36	418	415		382	
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (-)]	+1,369	+162,037	+147,349	+1,301,228	+1,461,896	+1,463,800

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

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,461,514	\$1,301,228	\$1,116,629
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,461,514	1,301,228	1,116,629
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	- 645	155,544	142,213
Changes in composition of unified budget			
Budget surplus (-) or deficit (Table 3)	- 645	155,544	142,213
Off-budget surplus (-) or deficit (Table 3)	2,014	6,493	5,136
Total budget surplus (-) or deficit (Table 3)	1,369	162,037	147,349
Transactions not applied to current year's surplus or deficit:			
Seigniorage	- 36	- 418	- 415
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	- 36	- 418	- 415
Excess of liabilities close of period	1,462,847	1,462,847	1,263,564

....No transactions.
 (**).Less than \$500,000.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	-\$1	-\$19	-\$17	\$34	\$16	
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-5	-56	-82	153	102	
Department of Housing and Urban Development:						
Federal Housing Administration	-3	-20	-51	140	122	
Department of the Interior:						
Bureau of Land Management	(**)	1		14	15	
Department of Transportation:						
Coast Guard:						
Family housing mortgages		(**)	(**)	(**)	(**)	
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages				(**)	(**)	
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority				1,725	1,725	1,725
Total agency securities	-8	-95	-150	4,481	4,395	4,388

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, June 1985 and Other Periods (In millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$395	\$5,598	-\$3,696	\$18,609	\$23,812	\$24,207
Commerce, Fishing Vessels, NOAA		3	9	18	21	21
Export-Import Bank of United States						
Federal Emergency Management Agency:						
National insurance development fund	2	10		55	63	65
National flood insurance fund		-213	63	213		
Federal Financing Bank	2,171	6,442	5,651	144,909	149,180	151,351
Federal Housing Administration:						
General insurance	-100	-180	-120	1,790	1,710	1,610
Special risk insurance	-30	-60		1,984	1,954	1,924
General Services Administration:						
Pennsylvania Avenue Development Corporation		3	5	55	58	58
Rural Communication Development Fund		4	3	18	22	22
Rural Electrification Administration		102		7,865	7,967	7,967
Rural Telephone Bank		8	30	751	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	285	-690	340	3,381	2,406	2,691
Agricultural credit insurance fund	345	1,234	1,561	4,486	5,375	5,720
Rural development insurance fund				1,516	1,516	1,516
Secretary of Education:						
College housing loans				2,687	2,687	2,687
Secretary of Energy:						
Bonneville Power Administration			30	1,405	1,405	1,405
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped		425	525	4,376	4,801	4,801
Low-rent public housing	883	12,514	25	1,000	12,631	13,514
New communities guaranty:						
Title IV			-8			
Title VII			-376			
Urban renewal fund		-8		8		
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account	-1,651	-944	1,854	2,279	2,986	1,335
Railroad retirement social security equivalent fund	5	1,246			1,241	1,246
Secretary of Transportation:						
Aircraft purchase loan guarantee program			22			
Rail Passenger Service Act			1,120			
Railroad revitalization and improvement						
Rail service assistance			-1			
Regional Rail Reorganization			87	64	64	64
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of Public Debt Securities	2,305	25,494	7,124	199,621	222,810	225,115
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	42	41	889	15,690	15,689	15,731
National Credit Union Administration		-51	57	269	219	219
Postal Service			-67	1,087	720	720
Tennessee Valley Authority	596	1,315	140	13,435	14,154	14,750
U.S. Railway Association		23	-73	51	74	74
Total borrowing from the Federal Financing Bank	638	1,328	946	30,532	30,856	31,494

Note: Includes only amounts loaned to Federal agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	-\$1	\$4			\$5	\$4
Department of Commerce	20	95	\$2	\$6	81	102
Department of Energy	1,094	1,133			39	1,133
Department of Health and Human Services	-1	5	2	4	9	9
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	30	583	298	3,065	3,619	3,648
Agency securities	(**)	-4	(**)	140	136	136
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities		-11		11		
Special assistance function fund:						
Public debt securities						
Agency securities		-11	-9	11		
Management and liquidating functions fund:						
Public debt securities	15	597	81	84	666	680
Agency securities	-2	13	(**)	1	16	14
Guarantees of mortgage-backed securities:						
Public debt securities	9	158	136	717	866	875
Agency securities		5	1	67	73	73
Participation sales fund:						
Public debt securities	-7	225	181	1,776	2,008	2,001
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities	(**)	(**)		(**)	(**)	
Department of the Interior	-57	694	579	6,528	7,278	7,222
Department of Labor	16	12	-36	284	280	296
Department of Transportation	-5	-127	-17	252	130	125
Department of the Treasury	-127	-978	954	3,243	2,392	2,265
Veterans Administration:						
Veterans reopened insurance fund	21	14	28	632	626	647
Independent agencies:						
Export-Import Bank of the United States	-217	181	-49	27	425	208
Federal Emergency Management Agency:						
National insurance development fund	12	101			89	101
Federal Savings and Loan Insurance Corporation:						
Public debt securities	345	-890	556	6,172	4,936	5,281
Agency securities				67	67	67
National Credit Union Administration	6	747	41	325	1,066	1,072
Other	-38	88	6	983	1,108	1,071
Total public debt securities	1,117	2,643	2,761	24,098	25,623	26,741
Total agency securities	-3	-8	-9	310	305	302
Total Federal funds	1,115	2,635	2,751	24,408	25,928	27,043
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	1	1	2
Library of Congress	(**)	(**)	1	2	3	3
The Judiciary:						
Judicial survivors annuity fund	(**)	7	6	91	98	98
Funds Appropriated to the President		(**)	1	1	1	1
Department of Agriculture	-2	-26	-33	60	36	34
Department of Commerce		(**)	(**)		(**)	(**)
Department of Defense—Military	1	46	35	138	182	183
Department of Defense—Civil	-9	11,517			11,526	11,517
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	-389	3,633	646	27,224	31,245	30,857
Agency securities						
Federal disability insurance trust fund	-62	1,632	-124	4,656	6,350	6,287
Federal hospital insurance trust fund:						
Public debt securities	1,176	3,396	2,593	16,527	18,746	19,922
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	436	1,881	1,548	9,117	10,562	10,998
Other	3	6	5	25	29	31

Table continued on next page.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds—Continued						
Department of the Interior	\$26	\$25	-\$181	\$214	\$212	\$239
Department of Labor:						
Unemployment trust fund	-212	4,351	2,420	12,397	16,960	16,748
Other	-2	-15	2	23	10	8
Department of State:						
Foreign service retirement and disability fund	112	299	219	1,978	2,166	2,277
Other		(**)	1	(**)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	461	1,020	1,234	6,434	6,993	7,453
Highway trust fund	601	2,663	2,580	10,840	12,903	13,503
Other		(**)	(**)	(**)	(**)	(**)
Department of the Treasury	-11	93	-41	84	187	177
Environmental Protection Agency	-19	(**)	50	685	704	685
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	5,371	14,764	1,157	111,829	121,222	126,593
Agency securities				175	175	175
Employees health benefits fund	-51	198	9	913	1,162	1,111
Employees life insurance fund	-11	505	557	5,966	6,481	6,471
Retired employees health benefits fund		4		1	4	4
Veterans Administration:						
Government life insurance fund	2	-18	-19	294	275	277
National service life insurance:						
Public debt securities	369	441	417	8,960	9,031	9,401
Agency securities				135	135	135
Veterans special life insurance fund	37	67	59	875	905	942
General Post Fund National Homes	(**)	10	2	7	18	18
Independent agencies:						
Federal Deposit Insurance Corporation	-92	945	-928	14,195	15,233	15,140
Harry S. Truman Memorial Scholarship Trust Fund	(**)	3	2	44	47	47
Japan-United States Friendship Commission		(**)	(**)	17	17	17
Railroad Retirement Board	68	1,043	2,667	3,097	4,072	4,139
Other	-1		1	11	12	11
Total public debt securities	7,803	48,488	14,888	236,708	277,393	285,196
Total agency securities				765	765	765
Total trust funds	7,803	48,488	14,888	237,473	278,158	285,961
Off-budget Federal entities:						
Federal Financing Bank						
Postal Service	-78	-60	925	2,277	2,296	2,218
Rural electrification and telephone revolving fund		(**)		1	1	1
Total public debt securities	-78	-60	925	2,279	2,297	2,219
Total off-budget Federal entities	-78	-60	925	2,279	2,297	2,219
Grand total	8,840	51,063	18,565	264,159	306,383	315,222

....No transactions

(**) Less than \$500,000

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$25,624	\$24,792	\$27,054	\$37,852	\$23,769	\$15,254	\$51,533	\$3,611	\$34,764				\$244,253	\$216,199
Corporation income taxes	937	1,122	11,531	2,779	1,753	8,417	8,855	1,230	10,788				47,411	42,139
Social insurance taxes and contributions:														
Employment taxes and contributions	17,418	16,752	17,328	21,661	20,097	19,655	24,649	19,794	20,182				177,536	158,059
Unemployment insurance	1,323	2,346	397	1,328	2,615	515	3,062	8,192	501				20,279	18,491
Other retirement contributions	366	426	403	406	368	381	391	437	367				3,543	3,416
Excise taxes	3,264	3,151	2,907	3,267	2,585	2,739	2,700	3,235	2,733				26,581	27,721
Estate and gift taxes	582	495	469	605	504	430	671	566	428				4,751	4,528
Customs duties	1,150	989	922	1,085	842	998	939	946	997				8,867	8,100
Miscellaneous receipts	1,586	1,421	1,395	1,471	1,488	1,218	1,793	1,783	1,391				13,547	12,589
Total—budget receipts this year	52,251	51,493	62,404	70,454	54,021	49,606	94,593	39,794	72,151				546,767	491,217
<i>Total—budget receipts prior year</i>	<i>45,157</i>	<i>46,203</i>	<i>58,044</i>	<i>62,537</i>	<i>47,886</i>	<i>44,464</i>	<i>80,179</i>	<i>37,460</i>	<i>69,282</i>				<i>.....</i>	<i>491,217</i>
Outlays														
Legislative Branch	146	116	93	169	104	139	129	131	165				1,196	1,180
The Judiciary	79	67	96	66	60	99	119	75	63				723	657
Executive Office of the President	11	9	10	11	8	7	10	9	7				81	79
Funds Appropriated to the President:														
International security assistance	1,498	433	733	640	595	540	712	384	640				6,176	3,557
International development assistance	267	321	172	422	136	110	289	428	100				2,245	2,089
Other	-94	495	57	209	-127	27	-313	119	-347				27	237
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,742	1,817	2,941	3,414	1,663	1,511	2,172	425	385				16,070	7,362
Other	2,848	2,360	2,206	2,157	2,321	2,374	2,987	2,797	2,668				22,718	22,579
Department of Commerce	177	163	181	201	140	157	170	150	248				1,587	1,331
Department of Defense:														
Military:														
Department of the Army	5,121	4,677	5,514	5,163	5,225	5,253	5,368	6,044	5,378				47,743	40,614
Department of the Navy	6,547	6,719	6,649	6,288	6,701	6,641	6,716	7,147	7,032				60,440	52,289
Department of the Air Force	5,938	7,501	6,481	6,036	6,425	6,575	6,636	7,049	6,585				59,226	50,281
Defense agencies	1,101	1,352	875	1,426	864	2,570	877	1,252	1,252				11,568	121,336
Total Military ²	18,707	20,249	19,519	18,912	19,216	21,039	19,597	21,491	20,247				178,978	164,524
Civil ²	1,602	1,351	687	1,680	1,620	1,667	1,660	1,681	1,656				13,609	114,535
Department of Education	1,390	1,733	1,203	1,572	1,772	1,316	1,478	1,393	1,033				12,891	12,039
Department of Energy	879	865	999	765	797	857	796	943	-552				6,350	6,435
Department of Health and Human Services:														
Human Development Services	390	559	497	577	472	484	528	596	435				4,539	4,380
Health Care Financing Administration:														
Grants to States for Medicaid	1,929	1,769	1,653	1,869	1,936	1,831	1,989	2,086	1,823				16,885	15,115
Federal hospital ins. trust fund	5,044	3,634	3,872	4,025	3,770	4,019	4,288	4,337	3,708				36,698	32,491
Federal supp. med. ins. trust fund	2,085	1,637	1,639	1,892	1,698	1,752	1,917	1,960	1,862				16,443	15,250
Other	1,434	1,539	1,561	1,503	1,626	2,272	1,734	1,531	1,512				14,712	13,800
Social Security Administration:														
Assistant Payments Program	713	812	587	840	721	565	870	696	582				6,387	6,258
Federal old-age and survivors ins. trust fund	13,401	13,273	14,626	14,045	14,107	14,202	14,105	14,061	16,810				128,631	122,326
Federal disability ins. trust fund	1,526	1,539	1,611	1,602	1,603	1,643	1,623	1,605	1,714				14,466	13,834
Other	1,394	2,254	1,744	990	1,411	1,290	2,198	2,053	401				13,734	15,665
Other	-1,574	-1,669	-1,947	-1,593	-1,684	-2,251	-2,588	-1,482	-1,485				-16,275	-17,696

Table continued on next page.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$4,733	\$3,033	\$3,117	\$2,523	\$1,061	\$2,336	\$4,049	\$1,022	\$2,153				\$24,025	\$11,720
Department of the Interior	459	361	410	477	323	333	354	324	347				3,385	3,460
Department of Justice	145	450	239	394	234	254	311	277	256				2,559	2,295
Department of Labor:														
Unemployment trust fund	1,265	1,377	1,571	2,332	1,828	2,549	1,830	1,556	1,311				15,619	16,245
Other	14	323	449	91	433	-307	371	514	533				2,421	2,634
Department of State	489	212	93	230	155	235	206	192	170				1,983	1,819
Department of Transportation:														
Highway trust fund	1,402	1,021	1,049	794	600	567	936	938	1,097				8,404	6,858
Other	995	1,135	917	1,176	842	975	1,057	1,128	950				9,177	10,359
Department of the Treasury:														
Interest on the public debt	12,507	13,507	23,373	12,513	12,951	12,726	12,970	13,868	24,724				139,139	117,022
General revenue sharing	1,145	1	1	1,136	17	.....	1,149	1	(**)				3,450	3,424
Other	-1,794	-1,113	-2,170	-1,676	-468	-1,357	-1,139	-854	-2,406				-12,976	-12,401
Environmental Protection Agency	407	392	491	254	339	354	367	351	397				3,353	2,990
General Services Administration	-302	113	128	-301	200	150	-361	232	101				-39	233
National Aeronautics and Space Administration	802	631	613	548	617	643	608	606	537				5,601	5,303
Office of Personnel Management	1,964	1,722	1,980	2,038	2,059	1,870	2,050	1,862	2,113				17,658	16,875
Small Business Administration	215	-6	-34	-53	2	-24	4	1	10				109	73
Veterans Administration:														
Compensation and pensions	1,162	2,261	1,205	53	1,188	1,205	1,204	2,324	53				10,655	11,514
National service life	37	38	39	50	46	60	50	48	45				412	364
Government service life	3	3	4	4	3	4	4	4	5				36	39
Other	904	1,044	1,135	819	976	1,023	1,036	826	801				8,563	8,225
Independent agencies:														
Postal Service	409	.....	.....	210	.....	1	211	.....	.....				830	659
Tennessee Valley Authority	265	78	-84	103	-20	-31	151	114	240				817	309
Other independent agencies	1,798	819	1,880	-291	12	1,220	1,234	502	-1,034				6,140	7,805
Undistributed offsetting receipts:														
Employer share, employee retirement ²	-1,957	-2,121	-1,994	-2,300	-1,949	-2,140	-2,137	-2,161	-2,327				-19,085	-17,954
Interest received by trust funds	-356	-365	-11,192	-47	-275	-254	-137	-660	-12,160				-25,447	-19,607
Rents and royalties on Outer Continental Shelf lands	-1,269	-281	-375	-213	-289	22	-617	-242	-83				-3,349	-4,856
Totals this year:														
Budget outlays	81,037	79,956	77,583	76,838	74,851	78,067	82,228	80,245	71,506				702,311	.....
Budget surplus (+) or deficit (-)	-28,787	-28,462	-15,179	-6,384	-20,830	-28,461	+12,365	-40,450	+645				-155,544	.....
Off-budget surplus (+) or deficit (-)	+768	-440	+616	-1,629	-225	-1,043	-980	-1,546	-2,014				-6,493	.....
Total surplus (+) or deficit (-)	-28,019	-28,902	-14,563	-8,013	-21,056	-29,504	+11,386	-41,997	-1,369				-162,037	.....
Totals prior year:														
Budget outlays	70,226	67,794	74,705	68,052	68,267	73,020	68,687	71,392	71,283				.....	633,426
Budget surplus (+) or deficit (-)	-25,069	-21,592	-16,661	-5,515	-20,381	-28,555	+11,493	-33,932	-2,000				.....	-142,214
Off-budget surplus (+) or deficit (-)	+1,446	-678	+88	-246	-207	-1,727	-660	-1,352	-1,801				.....	-5,136
Total surplus (+) or deficit (-)	-23,623	-22,270	-16,572	-5,762	-20,588	-30,282	+10,833	-35,284	-3,801				.....	-147,350

¹In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in Department of Defense—Civil (and in the income security function) while imputed accruals are included in the Department of Defense—Military (and the national defense function) outlays and offset in undistributed offsetting receipts. Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account and are included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

²No transactions.
 (**)³Less than \$500,000.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	\$259	-\$214	\$473	\$2,064	\$942	\$1,122	\$6,434	\$6,993	\$7.4
Black lung disability	50	52	-2	428	407	21			Em
FDIC		91	-91		-944	944	14,195	15,233	15.1
Federal disability insurance	1,341	1,346	-5	12,269	13,160	-891	4,656	6,350	6.2
Federal employees life and health		61	-61		-702	702	6,879	7,648	7.5
Federal employees retirement	370	-5,284	5,654	3,566	232	3,334	114,073	123,661	129.3
Federal hospital insurance	4,046	2,442	1,604	33,267	31,508	1,759	16,982	19,201	20.3
Federal old-age and survivors insurance	14,452	12,779	1,673	128,800	118,488	10,312	27,224	31,245	30.8
Federal supplementary medical insurance		-595	595		-2,261	2,261	9,117	10,562	10.9
Revenue sharing		(**)	(**)	4,567	3,450	1,116			
Highway	1,114	415	699	9,698	7,140	2,558	10,840	12,903	13.5
Military advances		-221	221		-149	149			
Railroad retirement	344	1,059	-715	3,249	4,892	-1,642	3,097	4,072	4.1
Military retirement		9	-9		-11,519	11,519		11,526	11.5
Unemployment	501	623	-122	20,279	12,931	7,348	12,397	16,960	16.7
Veterans life insurance		-438	438		-521	521	10,265	10,346	10.7
All other trust	31	115	-84	414	689	-274	1,314	1,460	1.4
Trust fund receipts and outlays on the basis of Table 5 and investments held from Table 6-D	22,507	12,239	10,268	218,601	177,741	40,860	237,473	278,158	285.9
Interfund receipts offset against trust fund outlays	-16,130	16,130	.....	73,329	73,329	.....		
Total trust fund receipts and outlays	38,637	28,369	10,268	291,930	251,070	40,860			
Federal fund receipts and outlays on the basis of Table 5	49,644	59,267	-9,623	332,733	529,137	-196,404			
Interfund receipts offset against Federal fund outlays	18	18	.....	1,117	1,117	.....		
Total Federal fund receipts and outlays	49,662	59,285	-9,623	333,850	530,254	-196,404			
Total Interfund receipts and outlays	-16,147	-16,147	.....	-79,013	-79,013	.....		
Net budget receipts and outlays	72,151	71,506	645	546,767	702,311	-155,544			

....No transactions.

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

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are \$4,567 million in Federal funds transferred to trust funds for general revenue sharing.

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$34,764	\$244,253	\$216,196
Corporation income taxes	10,788	47,411	42,139
Social insurance taxes and contributions:			
Employment taxes and contributions	20,182	177,536	158,054
Unemployment insurance	501	20,279	18,497
Other retirement contributions	367	3,543	3,416
Excise taxes	2,733	26,581	27,722
Estate and gift taxes	428	4,751	4,528
Customs	997	8,867	8,102
Miscellaneous	1,391	13,547	12,556
Total	72,151	546,767	491,212
NET OUTLAYS			
National defense ¹	20,815	184,622	169,361
International affairs	974	11,399	9,414
General science, space, and technology	656	6,552	6,117
Energy	-874	1,848	2,204
Natural resources and environment	1,073	9,501	8,922
Agriculture	822	19,130	11,023
Commerce and housing credit	266	1,900	4,696
Transportation	2,130	18,170	17,727
Community and regional development	652	6,022	5,606
Education, training, employment and social services	1,949	21,287	19,996
Health	2,735	25,027	22,823
Social security and medicare	23,074	190,080	177,878
Income security ¹	7,809	99,689	86,106
Veterans benefits and services	907	19,701	20,172
Administration of justice	443	4,541	4,101
General government	643	4,001	3,664
General purpose fiscal assistance	-131	4,535	4,993
Net interest	9,972	96,740	81,417
Undistributed offsetting receipts ¹	-2,410	-22,433	-22,796
Total	71,506	702,311	633,426

¹ Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the Income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

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

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For the Fiscal Year Through
July 31, 1985,
and Other Periods

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

Department of the Treasury
Financial Management Service

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

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 17th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (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 information on the cash and debt operations of the Treasury based upon reporting of Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1984 and 1985 by Month (In millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/(Surplus)
FY 1984			
October	\$45,157	\$70,226	\$25,069
November	46,202	67,794	21,591
December	58,044	74,705	16,661
January	62,537	68,052	5,515
February	47,886	68,267	20,381
March	44,464	73,020	28,555
April	80,180	68,687	(11,493)
May	37,459	71,391	33,932
June	69,282	71,283	2,000
July	52,017	68,432	16,416
August	55,209	88,707	33,498
September	68,019	51,234	(16,785)
Total	666,457	841,800	175,342
FY 1985			
October	52,251	81,037	28,787
November	51,494	79,956	28,462
December	62,404	77,583	15,179
January	70,454	76,838	6,384
February	54,021	74,851	20,830
March	49,606	78,067	28,461
April	94,593	82,228	(12,365)
May	39,794	80,245	40,450
June	72,151	71,506	(645)
July	157,970	178,012	20,042
Year-to-date	604,412	779,998	175,586

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

Source: Financial Management Service, Department of the Treasury.

¹Does not include a prior period adjustment of \$326 million. However, the current fiscal year to date figure does include the adjustment.

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

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1985 ¹	Actual Previous Fiscal Year to Date (1984)	Budget Estimates Next Fiscal Year (1986) ¹
Total budget and off-budget results:					
Budget receipts	² \$57,970	\$604,412	\$740,595	\$543,229	\$794,300
Budget outlays	² 78,012	779,998	943,616	701,859	971,188
Budget surplus (+) or deficit (-)	-20,042	-175,586	-203,021	-158,629	-176,889
Off-budget surplus (+) or deficit (-)	-1,491	-7,984	-10,283	-6,848	-491
Total surplus (+) or deficit (-)	-21,532	-183,570	-213,305	-165,477	-177,380
Means of financing:					
By Borrowing from the public	23,921	175,137	201,343	141,310	178,528
By Reduction of Cash and Monetary assets, increase (-)	-466	4,908	10,426	18,319	.....
Other means	-1,923	3,525	1,536	5,848	-1,148
Total budget and off-budget financing	21,532	183,570	213,305	165,477	177,380

¹Based on estimates released by the Office of Management and Budget on April 15, 1985.

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

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1984 and 1985

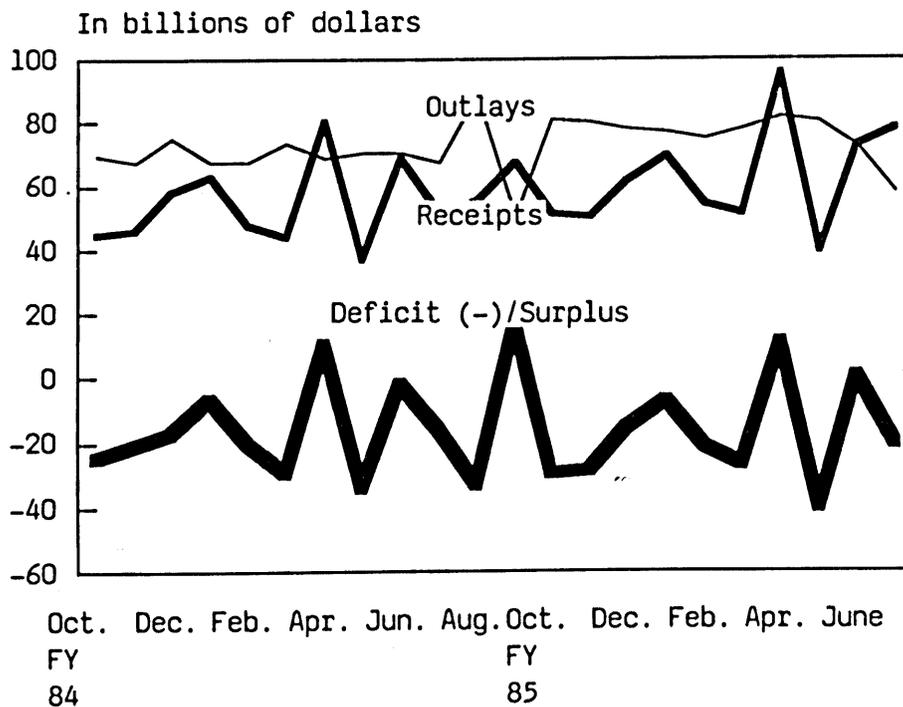


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1984 and 1985

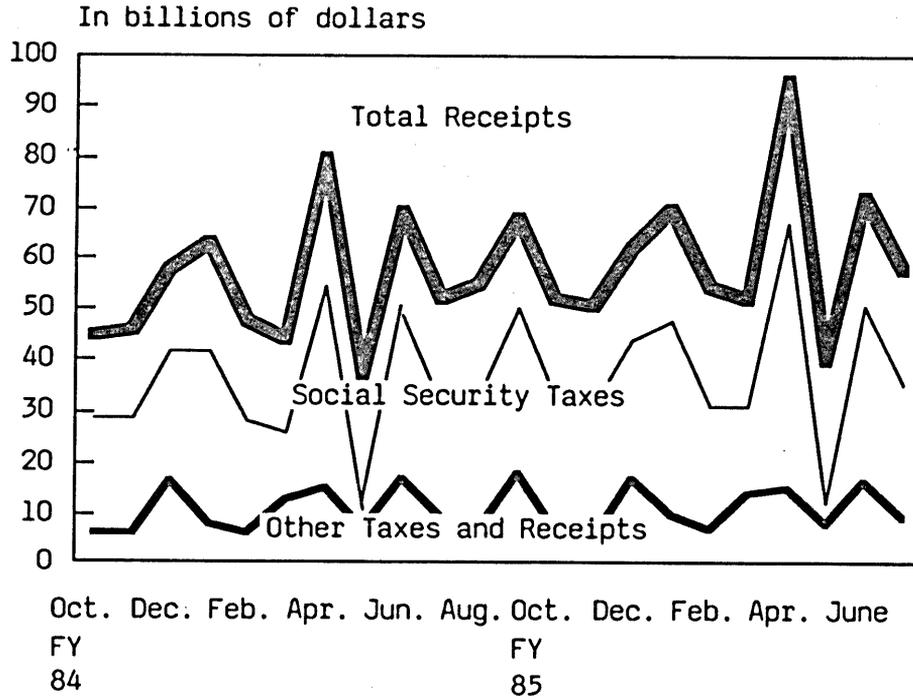


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1984 and 1985

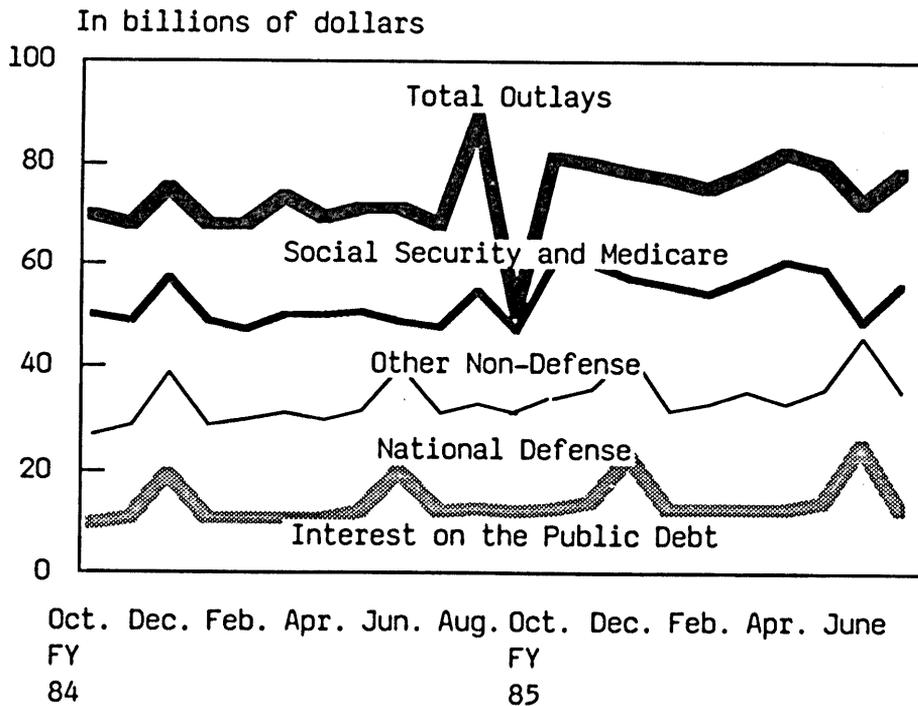


Table 3. Summary of Receipts and Outlays of the U.S. Government, July 1985 and Other Periods (In millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$26,252	\$270,504	\$238,594	\$331,142
Corporation income taxes	1,892	49,303	44,202	69,539
Social insurance taxes and contributions:				
Employment taxes and contributions	21,136	198,346	176,915	236,829
Unemployment insurance	1,276	21,555	20,590	25,587
Other retirement contributions	2,441	3,984	3,825	4,723
Excise taxes	3,409	29,989	31,021	36,907
Estate and gift taxes	614	5,365	5,004	5,944
Customs duties	1,125	9,992	9,190	12,194
Miscellaneous receipts	1,826	15,373	13,889	17,730
Total	\$27,970	604,412	543,229	740,595
Budget Outlays				
Legislative Branch	149	1,346	1,330	1,781
The Judiciary	74	797	718	1,024
Executive Office of the President	14	95	88	117
Funds Appropriated to the President	179	8,627	6,866	11,076
Department of Agriculture ³	3,822	42,610	32,259	45,177
Department of Commerce	228	1,815	1,508	2,113
Department of Defense—Military	21,478	200,455	182,912	246,300
Department of Defense—Civil	1,754	15,363	16,187	18,978
Department of Education	1,114	14,005	13,023	17,391
Department of Energy ³	3,841	7,191	7,200	9,075
Department of Health and Human Services	27,104	263,350	245,059	317,232
Department of Housing and Urban Development	2,265	26,290	13,458	28,922
Department of the Interior	379	3,764	3,904	5,009
Department of Justice	399	2,959	2,586	3,855
Department of Labor	1,941	19,981	20,747	24,024
Department of State	245	2,228	2,042	2,678
Department of Transportation	2,437	20,018	19,472	25,179
Department of the Treasury:				
General revenue sharing	1,132	4,583	4,565	4,610
Interest on the public debt	12,908	152,047	128,780	178,800
Other ²	-2,099	-15,075	-14,714	-17,851
Environmental Protection Agency	404	3,756	3,384	4,418
General Services Administration	-230	-270	-4	371
National Aeronautics and Space Administration	571	6,172	5,918	7,317
Office of Personnel Management	2,029	19,687	18,785	23,612
Small Business Administration	9	118	97	726
Veterans Administration	2,320	21,986	21,378	26,800
Other independent agencies ³	274	7,535	9,598	11,876
Allowances, undistributed				1,131
Undistributed offsetting receipts:				
Other interest		-1	-15	
Employer share, employee retirement	-2,279	-21,364	-20,148	-27,076
Interest received by trust funds	-39	-25,512	-19,714	-25,649
Rents and royalties on the Outer Continental Shelf lands	-1,208	-4,556	-5,411	-5,399
Total	\$78,012	779,998	701,859	943,616
Budget surplus (+) or deficit (-)	-20,042	-175,586	-158,629	-203,021
Off-budget surplus (+) or deficit (-)	-1,491	-7,984	-6,848	-10,283
Total surplus (+) or deficit (-)	-21,532	-183,570	-165,477	-213,305

¹Based on estimates released by OMB on April 15, 1985. The 1986 Budget includes a proposal to abolish the off-budget status of off-budget entities and to include these entities in the on-budget totals. While the budget included the off-budget data on-budget (under proposed legislation), the *Monthly Treasury Statement* is continuing to show them off-budget in conformity with current law. This presentation will be retained until enactment of the legislation repealing the off-budget status of these entities. The estimates for 1985 and 1986 in this document have been adjusted from the published budget totals to show the currently off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

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

³The outlays of this agency will be effected when the reclassification of all off-budget agencies to on-budget takes place.

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, July 1985 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	\$26,898			\$251,458			\$232,422		
Presidential Election Campaign Fund	3			32			33		
Other	11,133			81,787			67,234		
Total—Individual income taxes	28,035	1,783	26,252	333,277	\$62,773	\$270,504	299,689	\$61,095	238,594
Corporation income taxes	3,052	1,161	1,892	62,791	13,488	49,303	59,911	15,709	44,202
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	113,032		13,032	119,712	472	119,240	106,394	296	106,098
Self-Employment Contributions Act taxes	1-342		-342	6,798		6,798	5,901		5,901
Deposits by States	1,744		1,744	14,832		14,832	12,957		12,957
Taxes on benefits	773		773	3,138		3,138	2,119		2,119
Total—FOASI trust fund	15,208		15,208	144,480	472	144,008	127,371	296	127,075
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	11,267		1,267	11,610	49	11,561	11,272	39	11,233
Self-Employment Contributions Act taxes	1-8		-8	691		691	682		682
Deposits by States	239		239	1,352		1,352	1,427		1,427
Taxes on benefits	54		54	217		217	142		142
Total—FDI trust fund	1,553		1,553	13,870	49	13,822	13,524	39	13,485
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,536		3,536	31,809	129	31,680	28,577	81	28,497
Self-Employment Contributions Act taxes	1-56		-56	1,732		1,732	1,187		1,187
Receipts from Railroad Retirement Board	-21		-21	326		326	308		308
Deposits by States	578		578	3,568		3,568	3,593		3,593
Total—FHI trust fund	4,038		4,038	37,433	129	37,305	33,665	81	33,585
Railroad retirement accounts:									
Rail industry pension fund	116	3	114	1,768	19	1,748	2,525	5	2,520
Railroad social security equivalent benefit	3156		156	1,190		1,190			
Taxes on benefits	68		68	274		274	251		251
Total—Employment taxes and contributions	21,139	3	21,136	199,015	669	198,346	177,336	421	176,915
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	1,592		1,592	16,387		16,387	15,414		15,414
Federal Unemployment Tax Act taxes	2-374	-1	-373	5,056	122	4,934	5,192	158	5,035
Railroad Unemployment Ins. Act contributions	58		58	234		234	142		142
Total—Unemployment trust fund	1,275	-1	1,276	21,677	122	21,555	20,748	158	20,590
Federal employees retirement contributions:									
Civil service retirement and disability fund	430		430	3,878		3,878	3,721		3,721
Foreign service retirement and disability fund	5		5	32		32	31		31
Other	(**)		(**)	2		2	2		2
Total—Federal employees retirement contributions	434		434	3,912		3,912	3,754		3,754
Other retirement contributions:									
Civil service retirement and disability fund	7		7	72		72	71		71
Total—Social insurance taxes and contributions	22,855	2	22,853	224,677	791	223,885	201,909	578	201,331
Excise taxes:									
Miscellaneous excise taxes ⁴	2,147	34	2,113	16,695	191	16,504	19,362	362	19,000
Airport and airway trust fund	262		262	2,330	4	2,326	1,984	2	1,983
Highway trust fund	984		984	10,912	231	10,681	9,758	140	9,619
Black lung disability trust fund	50		50	479		479	419		419
Total—Excise taxes	3,443	34	3,409	30,415	426	29,989	31,524	503	31,021
Estate and gift taxes	630	16	614	5,493	128	5,365	5,149	145	5,004
Customs duties	1,163	38	1,125	10,339	347	9,992	9,543	353	9,190
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,677		1,677	14,147		14,147	12,868		12,868
All other	168	19	150	1,252	26	1,227	1,038	18	1,021
Total—Miscellaneous receipts	1,845	19	1,826	15,399	26	15,373	13,906	18	13,889
Total—Budget receipts	61,023	3,052	57,970	682,391	77,979	604,412	621,630	78,401	543,229

¹In accordance with the provisions of the Social Security Act, as amended, "Individual Income Taxes Withheld" has been decreased and "Federal Contribution Act Taxes" correspondingly increased by \$1,087 million to correct estimates for the quarter ending September 30, 1984. "Individual Income Taxes-Other" has been increased and "Self Employment Contribution Act Taxes" correspondingly decreased by \$406 million to correct estimates for calendar year 1983 and prior.

²Includes an adjustment to prior reporting.

³Does not include an adjustment to prior reporting of \$326 million. However, the current fiscal year to date figure does include the adjustment.

⁴Includes amounts received for windfall profit tax pursuant to P.L. 96-223.

.... No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	\$23	\$1	\$22	\$223	\$6	\$217	\$214	\$5	\$209
House of Representatives	42	1	41	392	8	384	375	8	368
Joint items	13		13	83		83	110		110
Congressional Budget Office	2		2	14		14	13		13
Architect of the Capitol	12		12	90		90	74		74
Library of Congress	25		25	241		241	230		230
Government Printing Office:									
Revolving fund (net)	-1		-1	-18		-18	5		5
General fund appropriations	9		9	77		77	83		83
General Accounting Office	22		22	233		233	220		220
United States Tax Court	2		2	16		16	13		13
Other Legislative Branch agencies	2		2	17		17	11		11
Proprietary receipts from the public		(**)	(**)		4	-4		4	-4
Intrabudgetary transactions	(**)		(**)	-4		-4	-2		-2
Total—Legislative Branch	151	2	149	1,364	18	1,346	1,347	17	1,330
Judiciary:									
Supreme Court of the United States	2		2	13		13	11		11
Courts of appeals, district courts, and other									
Judicial services	68		68	743		743	669		669
Other	4		4	41		41	38		38
Total—The Judiciary	74		74	797		797	718		718
Executive Office of the President:									
Compensation of the President and the White House Office	3		3	21		21	20		20
Office of Management and Budget	5		5	36		36	31		31
Other	5		5	38		38	36		36
Total—Executive Office of the President	14		14	95		95	88		88
Funds Appropriated to the President:									
Appalachian Regional Development programs	25		25	165		165	180		180
Easter relief	12		12	164		164	184		184
International security assistance:									
Guarantee reserve fund	72	36	36	564	223	341	446	275	171
Foreign military sales credit	104		104	1,949		1,949	852		852
Economic support fund	128		128	3,483		3,483	2,430		2,430
Military assistance	78		78	799		799	443		443
Peacekeeping operations				31		31	32		32
Other	5		5	32		32	34		34
Proprietary receipts from the public		5	-5		112	-112		156	-156
Total—International security assistance	388	42	346	6,858	335	6,522	4,238	431	3,807
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association				690		690	699		699
Inter-American Development Bank	69		69	290		290	367		367
Other	5		5	184		184	109		109
International organizations and programs	10		10	246		246	263		263
Total—Multilateral assistance	84		84	1,411		1,411	1,439		1,439
Agency for International Development:									
Functional development assistance program	239	(**)	239	1,110	4	1,106	1,081	3	1,078
Operating expenses, Agency for International Development	34		34	315		315	298		298
Payment to Foreign Service retirement and disability fund				41		41	37		37
Other	-36	2	-38	243	25	218	201	21	180
Proprietary receipts from the public		99	-99		651	-651		635	-635
Total—Agency for International Development	238	101	137	1,709	679	1,029	1,617	660	956
Trade and development program:									
Peace Corps	11		11	94	(**)	94	91		91
Overseas Private Investment Corporation	(**)	9	-8	-13	72	-85	32	109	-77
Inter-American Foundation	2	1	1	20	12	8	18	7	11
African Development Foundation	(**)		(**)	2		2	(**)		(**)
Total—International development assistance	336	110	226	3,234	763	2,471	3,205	776	2,429

continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	-\$278		-\$278	-\$336		-\$336	\$571		\$571
Military sales programs:									
Foreign military sales trust fund	799		799	7,995		7,995	9,204		9,204
Other	25	-\$1	26	48	\$79	-31	29	\$79	-48
Proprietary receipts from the public		983	-983		8,328	-8,328		9,455	-9,455
Other	5		5	5		5	-3		-3
Total—Funds Appropriated to the President	1,313	1,134	179	18,133	9,506	8,627	17,607	10,741	6,866
Department of Agriculture:									
Departmental administration	6		6	67		67	53		53
Agricultural Research Service	43		43	404		404	400		400
Cooperative State Research Service	19		19	202		202	195		195
Extension Service	28		28	284		284	274		274
Statistical Reporting Service	5		5	46		46	46		46
Economic Research Service	4		4	36		36	28		28
Foreign Agricultural Service	5		5	64		64	61		61
Foreign Assistance Programs	454		454	1,540		1,540	762		762
Agricultural Stabilization and Conservation Service	11		11	203		203	219		219
Federal Crop Insurance Corporation	30	5	25	527	135	393	574	79	494
Commodity Credit Corporation	1,254	603	651	21,243	5,608	15,635	12,612	5,615	6,997
Rural Electrification Administration	4	(**)	4	276	2	274	28	1	28
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund				(**)	(**)	(**)		1	-1
Rural housing insurance fund	957	499	458	7,559	5,748	1,811	7,505	5,616	1,889
Agricultural credit insurance fund	1,402	1,050	352	12,022	9,288	2,734	11,571	9,074	2,498
Rural development insurance fund	209	202	7	2,587	2,017	569	2,534	1,947	587
Rural water and waste disposal grants	21		21	139		139	106		106
Salaries and expenses	33		33	270		270	254		254
Other	3		3	24		24	32		32
Total—Farmers Home Administration	2,625	1,751	874	22,600	17,054	5,546	22,002	16,638	5,364
Soil Conservation Service:									
Conservation operations	33		33	300		300	288		288
Watershed and flood prevention operations	26		26	195		195	168		168
Other	6		6	59		59	60		60
Animal and Plant Health Inspection Service	27		27	239		239	235		235
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	62		62	406		406	316		316
Other	4		4	143	27	116	131	30	101
Food Safety and Inspection Service	28		28	288		288	275		275
Food and Nutrition Service:									
Food stamp program	932		932	9,808		9,808	9,711		9,711
Nutrition assistance for Puerto Rico	65		65	674		674	677		677
Child nutrition programs	230		230	3,325		3,325	3,240		3,240
Women, infants and children programs	130		130	1,282		1,282	1,164		1,164
Other	24		24	219		219	230		230
Total—Food and Nutrition Service	1,382		1,382	15,309		15,309	15,022		15,022
Forest Service:									
Forest research	9		9	91		91	87		87
National Forests system	102		102	874		874	828		828
Construction	25		25	242		242	256		256
Forest Service permanent appropriations	6		6	269		269	200		200
Cooperative work	20		20	116		116	103		103
Other	22		22	145		145	147		147
Total—Forest Service	185		185	1,737		1,737	1,620		1,620
Other	15	2	13	107	10	97	88	(**)	85
Proprietary receipts from the public		71	-71		831	-831		834	-834
Intrabudgetary transactions				(**)		(**)	-2		-2
Total—Department of Agriculture	6,254	2,432	3,822	66,277	23,666	42,610	55,457	23,198	32,259

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	\$7		\$7	\$30		\$30	\$32		\$32
Bureau of the Census	23		23	151		151	133		133
Economic and Statistical Analysis	6		6	59		59	48		48
Economic Development Assistance	42	\$6	35	399	\$74	325	251	\$82	170
Promotion of Industry and Commerce	22		22	208		208	199		199
Science and technology:									
National Oceanic and Atmospheric Administration	106	1	105	909	12	897	800	12	789
Patent and Trademark Office	16		16	81		81	55		55
National Bureau of Standards	16		16	101		101	93		93
National Telecommunications and Information Administration	3		3	28		28	27		27
Total—Science and technology	141	1	140	1,119	12	1,108	975	12	963
Proprietary receipts from the public		5	-5		57	-57		47	-47
Intrabudgetary transactions	(**)		(**)	-9		-9	11		11
Total—Department of Commerce	240	12	228	1,958	143	1,815	1,649	141	1,508
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,368		2,368	21,487		21,487	15,105		15,105
Department of the Navy	1,932		1,932	18,421		18,421	12,972		12,972
Department of the Air Force	1,691		1,691	16,015		16,015	11,252		11,252
Imputed accruals for retirement							13,620		13,620
Total—Military personnel²	5,992		5,992	55,923		55,923	52,949		52,949
Operation and maintenance:									
Department of the Army	1,766		1,766	15,837		15,837	15,111		15,111
Department of the Navy	2,239		2,239	20,641		20,641	19,394		19,394
Department of the Air Force	1,775		1,775	16,287		16,287	15,938		15,938
Defense agencies	480		480	5,883		5,883	5,070		5,070
Total—Operation and maintenance	6,260		6,260	58,647		58,647	55,514		55,514
Procurement:									
Department of the Army	1,162		1,162	12,012		12,012	11,409		11,409
Department of the Navy	2,141		2,141	21,062		21,062	19,845		19,845
Department of the Air Force	2,750		2,750	23,046		23,046	19,510		19,510
Defense agencies	100		100	872		872	626		626
Total—Procurement	6,152		6,152	56,992		56,992	51,389		51,389
Research, development, test, and evaluation:									
Department of the Army	353		353	3,248		3,248	3,178		3,178
Department of the Navy	759		759	6,615		6,615	5,429		5,429
Department of the Air Force	891		891	9,683		9,683	8,526		8,526
Defense agencies	258		258	2,804		2,804	1,831		1,831
Total—Research, development, test, and evaluation	2,261		2,261	22,349		22,349	18,964		18,964
Military construction:									
Department of the Army	131		131	947		947	750		750
Department of the Navy	110		110	1,040		1,040	855		855
Department of the Air Force	158		158	1,210		1,210	1,074		1,074
Defense agencies	16		16	271		271	296		296
Total—Military construction	415		415	3,468		3,468	2,976		2,976
Family housing	234	(**)	233	2,122	1	2,122	1,987		1,987
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	2	2	(**)	2	2	(**)
Intragovernmental funds:									
Department of the Army	170		170	205		205	-24		-24
Department of the Navy	102		102	57		57	-286		-286
Department of the Air Force	19		19	475		475	-234		-234
Defense agencies	-111		-111	640		640	134		134
Other	27	23	4	232	234	-2	205	235	-29
Proprietary receipts from the public		38	-38		642	-642		643	-643
Intrabudgetary transactions	20		20	222		222	217		217
Total—Department of Defense—Military	21,540	62	21,478	201,334	879	200,455	183,791	880	182,912

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$13		\$13	\$110		\$110	\$111		\$111
Construction, general	100		100	851		851	885		885
Operation and maintenance, general	124		124	1,017		1,017	982		982
Flood control	35		35	298		298	354		354
Other	36		36	217		217	178		178
Proprietary receipts from the public		\$6	-6		\$58	-58		\$50	
Total—Corps of Engineers	309	6	302	2,492	58	2,434	2,510	50	2,460
Military retirement fund:									
Payments to military retirement fund				9,500		9,500			
Military retirement fund ²	1,448		1,448	12,899		12,899	13,700		13,700
Intrabudgetary transactions				-9,500		-9,500			
Other	5	(**)	5	35	(**)	35	31	(**)	31
Proprietary receipts from the public		(**)	(**)		5	-5		5	
Total—Department of Defense—Civil	1,761	7	1,754	15,427	64	15,363	16,242	55	16,186
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	281		281	3,429		3,429	2,747		2,747
Impact aid	23		23	580		580	520		520
Special programs	(**)		(**)	520		520	473		473
Indian education	29		29	85		85	42		42
Total—Office of Elementary and Secondary Education	333		333	4,615		4,615	3,781		3,781
Office of Bilingual Education and Minority Languages Affairs:									
Affairs	10		10	150		150	151		151
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	77		77	881		881	802		802
Rehabilitation services and handicapped research	62		62	694		694	1,060		1,060
Office of Vocational and Adult Education:									
Education	52		52	555		555	694		694
Office of Postsecondary Education:									
College housing loans	4	32	-29	76	265	-190	118	146	
Student financial assistance	346		346	3,533		3,533	3,023		3,023
Guaranteed student loans	214		214	2,860		2,860	2,607		2,607
Higher education	4		4	357		357	350		350
Higher education facilities loans and insurance	-5		-5	5		5	11		11
Total—Office of Postsecondary Education	562	32	530	6,831	265	6,565	6,110	146	5,964
Office of Educational Research and Improvement:									
Special institutions	13		13	96		96	233		233
Departmental management	17		17	231		231	102		102
Proprietary receipts from the public	21		21	235		235	257		257
Total—Department of Education	1,148	34	1,114	14,286	281	14,005	13,191	168	13,029
Department of Energy:									
Atomic energy defense activities:									
Energy programs:	628		628	5,892		5,892	5,016		5,016
General science and research activities	63		63	580		580	531		531
Energy supply, R and D activities	190		190	1,803		1,803	1,903		1,903
Uranium supply and enrichment activities	125		125	1,386		1,386	1,480		1,480
Fossil energy research and development	27		27	276		276	268		268
Naval petroleum and oil shale reserves	13		13	115		115	114		114
Energy conservation	38		38	381		381	438		438
Strategic petroleum reserve	7		7	180		180	157		157
Nuclear waste disposal fund	25		25	238		238	214		214
Other	29		29	243		243	216		216
Total—Energy programs	517		517	5,201		5,201	5,322		5,322
Power Marketing Administration	101	167	-66	1,049	1,318	-268	1,123	1,248	
Departmental administration	30		30	279		279	296		296
Proprietary receipts from the public		268	-268		3,913	-3,913		3,309	
Total—Department of Energy	1,276	435	841	12,422	5,231	7,191	11,758	4,557	7,205

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$48	(**)	\$48	\$354	\$2	\$352	\$329	\$3	\$326
Health Resources and Services Administration:									
Public enterprise funds	13	.....	13	26	1	24	24	1	23
Health resources and services	141	.....	141	1,217	.....	1,217	1,114	.....	1,114
Indian health and facilities	83	.....	83	724	.....	724	666	.....	666
Centers for Disease Control	42	.....	42	326	.....	326	291	.....	291
National Institutes of Health:									
Cancer research	96	.....	96	939	.....	939	863	.....	863
Heart, lung, and blood research	62	.....	62	617	.....	617	502	.....	502
Arthritis, diabetes, and digestive and kidney diseases	42	.....	42	414	.....	414	358	.....	358
Neurological and communicative disorders and stroke	33	.....	33	296	.....	296	258	.....	258
Allergy and infectious diseases	31	.....	31	284	.....	284	242	.....	242
General medical sciences	36	.....	36	367	.....	367	315	.....	315
Child health and human development	25	.....	25	245	.....	245	216	.....	216
Other research institutes	55	.....	55	490	.....	490	456	.....	456
Research resources	25	.....	25	218	.....	218	194	.....	194
Other	-4	.....	-4	50	.....	50	45	.....	45
Total—National Institutes of Health	400	.....	400	3,920	.....	3,920	3,449	.....	3,449
Alcohol, Drug Abuse, and Mental Health Administration	54	.....	54	755	.....	755	777	.....	777
Office of Assistant Secretary for Health	20	.....	20	154	.....	154	142	.....	142
Total—Public Health Service	802	(**)	802	7,476	3	7,473	6,790	3	6,786
Health Care Financing Administration:									
Grants to States for Medicaid	2,030	.....	2,030	18,915	.....	18,915	16,795	.....	16,795
Payments to health care trust funds	1,634	.....	1,634	16,317	.....	16,317	15,176	.....	15,176
Program management	-20	.....	-20	8	.....	8	92	.....	92
Federal hospital insurance trust fund:									
Benefit payments	4,026	.....	4,026	40,099	.....	40,099	35,333	.....	35,333
Administrative expenses and construction	93	.....	93	704	.....	704	539	.....	539
Interest on normalized tax transfers .....	.....	.....	.....	13	.....	13	187	.....	187
Total—FHI trust fund	4,118	.....	4,118	40,816	.....	40,816	36,058	.....	36,058
Federal supplementary medical ins. trust fund:									
Benefit payments	2,018	.....	2,018	17,762	.....	17,762	16,224	.....	16,224
Administrative expenses and construction	90	.....	90	789	.....	789	776	.....	776
Total—FSMI trust fund	2,107	.....	2,107	18,550	.....	18,550	17,000	.....	17,000
Total—Health Care Financing Administration	9,870	.....	9,870	94,608	.....	94,608	85,122	.....	85,122
Social Security Administration:									
Payments to social security trust funds	357	.....	357	3,395	.....	3,395	5,891	.....	5,891
Special benefits for disabled coal miners	86	.....	86	868	.....	868	879	.....	879
Supplemental security income program	831	.....	831	7,986	.....	7,986	6,964	.....	6,964
Assistance payments program	855	.....	855	7,241	.....	7,241	7,034	.....	7,034
Child support enforcement	51	.....	51	499	.....	499	466	.....	466
Low income home energy assistance	77	.....	77	2,014	.....	2,014	1,923	.....	1,923
Refugee and entrant assistance	22	.....	22	395	.....	395	510	.....	510
Payments to States from receipts for child support .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	14,306	.....	14,306	137,506	.....	137,506	129,698	.....	129,698
Administrative expenses and construction	170	.....	170	1,351	.....	1,351	1,341	.....	1,341
Payment to railroad retirement account .....	.....	.....	.....	2,310	.....	2,310	2,404	.....	2,404
Vocational rehabilitation services .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings	119	.....	119	1,337	.....	1,337	1,570	.....	1,570
Interest on normalized tax transfers .....	.....	.....	.....	722	.....	722	683	.....	683
Total—FOASI trust fund	14,595	.....	14,595	143,226	.....	143,226	135,696	.....	135,696

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,588	.....	\$1,588	\$15,512	.....	\$15,512	\$14,786	.....	\$14,786
Administrative expenses and construction	81	.....	81	511	.....	511	498	.....	498
Payment to railroad retirement account .....	.....	.....	.....	43	.....	43	22	.....	22
Vocational rehabilitation services .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	69	.....	69	77	.....	77
Total—FDI trust fund	1,669	.....	1,669	16,135	.....	16,135	15,382	.....	15,382
Total—Social Security Administration	18,542	.....	18,542	181,760	.....	181,760	174,745	.....	174,745
Human Development Services:									
Social services block grant	195	.....	195	2,291	.....	2,291	2,341	.....	2,341
Human development services	149	.....	149	1,558	.....	1,558	1,467	.....	1,467
Family social services	68	.....	68	624	.....	624	541	.....	541
Work incentives	29	.....	29	216	.....	216	220	.....	220
Community services	25	.....	25	315	.....	315	291	.....	291
Other	(**)	\$1	-1	2	\$3	-1	7	\$1	6
Total—Human Development Services	465	1	465	5,007	3	5,004	4,869	1	4,868
Departmental management	18	.....	18	193	.....	193	233	.....	233
Proprietary receipts from the public .....	.....	482	-482	.....	4,638	-4,638	.....	4,100	-4,100
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund	-1,548	.....	-1,548	-15,015	.....	-15,015	-14,070	.....	-14,070
Payments for tax and other credits*:									
Federal old-age and survivors insurance trust fund	-326	.....	-326	-3,107	.....	-3,107	-5,367	.....	-5,367
Federal disability insurance trust fund	-31	.....	-31	-288	.....	-288	-524	.....	-524
Federal hospital insurance trust fund	-86	.....	-86	-1,302	.....	-1,302	-1,106	.....	-1,106
Other	-119	.....	-119	-1,337	.....	-1,337	-1,528	.....	-1,528
Total—Department of Health and Human Services	27,587	483	27,104	267,994	4,644	263,350	249,163	4,105	245,059
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	274	347	-73	2,700	3,178	-478	2,324	2,557	-233
Housing for the elderly or handicapped fund	45	37	8	851	362	489	931	307	624
Other	7	6	1	56	48	9	35	39	-4
Rent supplement payments	4	.....	4	-129	.....	-129	97	.....	97
Homeownership assistance	27	.....	27	226	.....	226	230	.....	230
Rental housing assistance	73	.....	73	531	.....	531	571	.....	571
Low-rent public housing	159	.....	159	1,941	.....	1,941	1,481	.....	1,481
College housing grants .....	(**)	.....	(**)	4	.....	4	19	.....	19
Lower income housing assistance	680	.....	680	5,912	.....	5,912	5,080	.....	5,080
Other .....	(**)	.....	(**)	2	.....	2	5	.....	5
Total—Housing Programs	1,269	390	879	12,094	3,588	8,506	10,773	2,903	7,870
Public and Indian Housing:									
Low-rent housing—loans and other expenses	1,107	17	1,090	14,119	375	13,744	679	524	155
Payments for operation of low-income housing projects	122	.....	122	997	.....	997	916	.....	916
Total—Public and Indian Housing	1,229	17	1,212	15,116	375	14,741	1,594	524	1,070
Government National Mortgage Association:									
Special assistance functions fund .....	.....	.....	.....	.....	.....	.....	2,428	1,550	878
Emergency mortgage purchase assistance .....	.....	.....	.....	.....	.....	.....	313	170	143
Management and liquidating functions fund	41	179	-138	533	1,067	-535	63	144	-82
Guarantees of mortgage-backed securities	2	28	-26	22	212	-191	17	174	-157
Participation sales fund	-13	.....	-13	-95	.....	-95	-74	.....	-74
Total—Government National Mortgage Association	29	207	-177	459	1,280	-820	2,747	2,039	708
Community Planning and Development:									
Public enterprise fund	7	12	-5	92	118	-26	85	118	-33
Community development grants	283	.....	283	3,178	.....	3,178	3,183	.....	3,183
Urban development action grants	38	.....	38	413	.....	413	375	.....	375
Other	4	.....	4	16	.....	16	10	.....	10
Total—Community Planning and Development	332	12	320	3,699	118	3,581	3,653	118	3,535
Management and administration	27	.....	27	241	.....	241	247	1	246
Other	5	.....	5	42	.....	42	28	.....	28
Total—Department of Housing and Urban Development	2,891	626	2,265	31,651	5,361	26,290	19,042	5,585	13,458

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$40		\$40	\$344		\$344	\$323		\$323
Payments in lieu of taxes	(**)		(**)	2		2	(**)		(**)
Payments to States and counties for general purpose fiscal assistance				81		81	53		53
Other	7		7	84		84	63		63
Minerals Management Service	56		56	582		582	781		781
Office of Surface Mining Reclamation and Enforcement	27		27	219		219	159		159
Total—Land and minerals management	131		131	1,313		1,313	1,380		1,380
Water and science:									
Bureau of Reclamation:									
Construction program	66	-\$4	69	560	\$58	502	535	\$61	474
Operation and maintenance	11		11	113		113	111		111
Other	16		16	114		114	109		109
Geological Survey	48		48	374		374	375		375
Bureau of Mines	11	2	9	137	19	118	143	16	127
Total—Water and science	152	-2	153	1,298	77	1,221	1,272	77	1,195
Fish and wildlife and parks:									
United States Fish and Wildlife Service	56		56	488		488	415		415
National Park Service	88		88	861		861	827		827
Total—Fish and wildlife and parks	144		144	1,349		1,349	1,242		1,242
Bureau of Indian Affairs:									
Operation of Indian programs	61		61	808		808	762		762
Construction	9		9	101		101	104		104
Indian tribal funds	21		21	280		280	372		372
Other	6	1	4	49	9	40	56	8	48
Total—Bureau of Indian Affairs	97	1	96	1,238	9	1,229	1,294	8	1,286
Territorial and International Affairs									
Departmental offices	15		15	161		161	161		161
Proprietary receipts from the public:	20		20	86		86	71		71
Receipts from oil and gas leases, national petroleum reserve in Alaska					4	-4		7	-7
Other		182	-182		1,564	-1,564		1,396	-1,396
Intrabudgetary transactions	2		2	-28		-28	-28		-28
Total—Department of the Interior	560	181	379	5,418	1,654	3,764	5,392	1,487	3,904
Department of Justice:									
General administration	32		32	74		74	52		52
United States Parole Commission	1		1	7		7	6		6
Legal activities	83		83	665		665	552		552
Interagency law enforcement	2		2	70		70	59		59
Federal Bureau of Investigation	110		110	870		870	767		767
Drug Enforcement Administration	41		41	283		283	227		227
Immigration and Naturalization Service	73		73	476		476	413		413
Federal Prison System	64	3	61	479	22	457	442	18	424
Office of Justice Programs	9		9	115		115	104		104
Other	-6	5	-11	-6	53	-59	-18		-18
Total—Department of Justice	407	8	399	3,033	74	2,959	2,604	18	2,586
Department of Labor:									
Employment and Training Administration:									
Program administration	7		7	51		51	62		62
Training and employment services	430		430	2,632		2,632	2,474		2,474
Community service employment for older Americans	29		29	266		266	264		264
Federal unemployment benefits and allowances	13		13	32		32	30		30
State unemployment insurance and employment service operation	-27		-27	-46		-46	28		28
Advances to the unemployment trust fund and other funds				1,281		1,281	3,434		3,434
Other	-2		-2	-15		-15	-125		-125

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,191		\$1,191	\$13,733		\$13,733	\$14,497		\$14,497
State administrative expenses	199		199	2,005		2,005	1,936		1,936
Federal administrative expenses	14		14	98		98	79		79
Veterans employment and training	12		12	94		94			
Interest on refunds of taxes	(**)		(**)	5		5	129		129
Repayment of advances from the general fund				940		940	720		720
Interest on advances to the Employment Security Administration account							1		1
Railroad-unemployment insurance:									
Railroad unemployment benefits	11		11	150		150	198		198
Administrative expenses	2		2	17		17	10		10
Payment of interest on advances from railroad retirement account				5		5			
Total—Unemployment trust fund	1,429		1,429	17,048		17,048	17,570		17,570
Total—Employment and Training Administration	1,878		1,878	21,248		21,248	23,736		23,736
Labor-Management Services	6		6	49		49	46		46
Pension Benefit Guaranty Corporation	19	\$24	-5	162	\$172	-10	127	\$120	7
Employment Standards Administration:									
Salaries and expenses	21		21	152		152	141		141
Special benefits	85		85	-18		-18	83		83
Black lung disability trust fund	53		53	517		517	526		526
Special workers' compensation expenses	5		5	49		49	38		38
Occupational Safety and Health Administration	23		23	176		176	168		168
Mine Safety and Health Administration	16		16	129		129	124		124
Bureau of Labor Statistics	13		13	117		117	107		107
Departmental management	4		4	104		104	95		95
Proprietary receipts from the public		(**)	(**)		7	-7		32	-32
Intrabudgetary transactions	-157		-157	-2,524		-2,524	-4,291		-4,291
Total—Department of Labor	1,965	25	1,941	20,160	180	19,981	20,900	153	20,747
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	154		154	970		970	827		827
Acquisition, operation, and maintenance of buildings abroad	13		13	197		197	179		179
Payment to Foreign Service retirement and disability fund				107		107	104		104
Foreign Service retirement and disability fund	19		19	169		169	174		174
Other	3		3	19		19	17		17
Total—Administration of Foreign Affairs	189		189	1,462		1,462	1,300		1,300
International Organizations and Conferences	27		27	508		508	566		566
International Commissions	3		3	21		21	20		20
Migration and Refugee Assistance	20		20	306		306	264		264
International Narcotics Control	3		3	41		41	26		26
Other	1		1	39		39	9		9
Proprietary receipts from the public					(**)	(**)		2	-2
Intrabudgetary transactions	(**)		(**)	-149		-149	-142		-142
Total—Department of State	245		245	2,228	(**)	2,228	2,044	2	2,042
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,205		1,205	9,599		9,599	7,918		7,918
Other	-7		-7	3		3	8		8
Other programs	21		21	242		242	267		267
Total—Federal Highway Administration	1,220		1,220	9,844		9,844	8,194		8,194
National Highway Traffic Safety Administration:									
Operations and research	11		11	58		58	54		54
Trust fund share of highway safety programs	12		12	112		112	104		104
Other	(**)		(**)	1		1	6		6

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	\$1	(**)	\$1	\$30	\$26	\$4	\$108	\$66	\$42
Northeast corridor improvement program	15	.....	15	124	.....	124	200	.....	200
Grants to National Railroad Passenger Corporation	189	.....	189	762	.....	762	1,851	.....	1,851
Other	11	.....	11	92	.....	92	222	.....	222
Total—Federal Railroad Administration	215	(**)	215	1,008	26	982	2,381	66	2,315
Urban Mass Transportation Administration:									
Formula grants	82	.....	82	1,095	.....	1,095	1,255	.....	1,255
Discretionary grants	38	.....	38	431	.....	431	194	.....	194
Other	105	.....	105	1,218	.....	1,218	1,633	.....	1,633
Federal Aviation Administration:									
Operations	167	.....	167	1,516	.....	1,516	1,921	.....	1,921
Other	12	.....	12	91	(**)	91	112	(**)	112
Airport and airway trust fund:									
Grants-in-aid for airports	62	.....	62	617	.....	617	551	.....	551
Facilities and equipment	38	.....	38	341	.....	341	215	.....	215
Research, engineering and development	33	.....	33	216	.....	216	120	.....	120
Operations	124	.....	124	766	.....	766	257	.....	257
Total—Airport and airway trust fund	257	.....	257	1,940	.....	1,940	1,143	.....	1,143
Total—Federal Aviation Administration	436	.....	436	3,547	(**)	3,547	3,176	(**)	3,176
Coast Guard:									
Operating expenses	158	.....	158	1,433	.....	1,433	1,362	.....	1,362
Acquisition, construction, and improvements	43	.....	43	374	.....	374	370	.....	370
Retired pay	26	.....	26	247	.....	247	258	.....	258
Other	14	\$1	14	107	4	104	98	4	95
Total—Coast Guard	241	1	241	2,162	4	2,158	2,089	4	2,085
Maritime Administration:									
Public enterprise funds	46	5	40	336	205	131	158	122	36
Ship construction .....	(**)	.....	(**)	5	.....	5	13	.....	13
Operating-differential subsidies	33	.....	33	298	.....	298	272	.....	272
Other	5	.....	5	75	.....	75	72	.....	72
Other	8	1	7	131	9	123	128	9	119
Proprietary receipts from the public .....	.....	6	-6	.....	52	-52	.....	52	-52
Intrabudgetary transactions	-1	.....	-1	-7	.....	-7	-5	.....	-5
Total—Department of Transportation	2,450	13	2,437	20,313	295	20,018	19,725	252	19,472
Department of the Treasury:									
Office of the Secretary:									
Office of Revenue Sharing:									
Salaries and expenses	1	.....	1	6	.....	6	5	.....	5
General revenue sharing	1,132	.....	1,132	4,583	.....	4,583	4,565	.....	4,565
Federal Law Enforcement Training Center	2	.....	2	15	.....	15	14	.....	14
Financial Management Service:									
Salaries and expenses	22	.....	22	204	.....	204	186	.....	186
Claims, judgements, and relief acts	18	.....	18	258	.....	258	186	.....	186
Advances to the railroad retirement account .....	.....	.....	.....	.....	.....	.....	525	.....	525
Payments to Synthetic Fuels Corporation	2	.....	2	33	.....	33	15	.....	15
Other	19	.....	19	84	.....	84	15	.....	15
Total—Financial Management Service	62	.....	62	579	.....	579	927	.....	927
Bureau of Alcohol, Tobacco and Firearms	21	.....	21	144	.....	144	133	.....	133
United States Customs Service	88	.....	88	646	.....	646	587	.....	587
Bureau of Engraving and Printing	1	.....	1	-32	.....	-32	-16	.....	-16
Bureau of the Mint	8	8	71	71	-54	-54
Bureau of the Public Debt	16	16	152	152	149	149

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$13		\$13	\$89		\$89	\$81		\$81
Processing tax returns	109		109	894		894	729		729
Examinations and appeals	172		172	1,174		1,174	1,059		1,059
Investigation, collection and taxpayer service	134		134	906		906	867		867
Payment where credit exceeds liability for tax	21		21	1,056		1,056	1,167		1,167
Refunding internal revenue collections, interest	135		135	1,254		1,254	1,094		1,094
Internal revenue collections for Puerto Rico	21		21	281		281	297		297
Other	(**)	(**)	(**)	2	\$2	(**)	2	\$2	(**)
Total—Internal Revenue Service	604	(**)	604	5,656	2	5,654	5,296	2	5,294
United States Secret Service	32		32	255		255	217		217
Comptroller of the Currency	17	\$86	-69	144	182	-38	137	156	-19
Interest on the public debt:									
Public issues (accrual basis)	12,514		12,514	122,988		122,988	105,439		105,439
Special issues (cash basis)	394		394	29,059		29,059	23,342		23,342
Total—Interest on the public debt	12,908		12,908	152,047		152,047	128,780		128,780
Proprietary receipts from the public	(**)	394	-394	(**)	2,708	-2,708	(**)	2,637	-2,637
Receipts from off-budget Federal entities		2,392	-2,392		14,235	-14,235		12,761	-12,761
Intrabudgetary transactions	-100		-100	-5,308		-5,308	-6,531		-6,531
Total—Department of the Treasury	14,814	2,873	11,942	158,682	17,127	141,554	134,187	15,556	118,631
Environmental Protection Agency:									
Salaries and expenses	70		70	526		526	493		493
Research and development	14		14	129		129	129		129
Abatement, control, and compliance	27		27	356		356	344		344
Construction grants	260		260	2,433		2,433	2,185		2,185
Hazardous substance response trust fund	34		34	315		315	233		233
Other	(**)	(**)	(**)	48	1	48	48	1	48
Proprietary receipts from the public		1	-1		6	-6		3	-3
Intrabudgetary transactions				-44		-44	-44		-44
Total—Environmental Protection Agency	405	1	404	3,763	7	3,756	3,388	4	3,384
General Services Administration:									
Real property activities	-270		-270	-480		-480	-261		-261
Personal property activities	14		14	151		151	171		171
Office of Information Resources Management	-38		-38	-21		-21	-40		-40
Federal property resources activities	10		10	-33		-33	76		76
General activities	18		18	128	(**)	128	113	(**)	113
Proprietary receipts from the public		7	-7		62	-62		87	-87
Other		-43	43		-47	47		-25	25
Total—General Services Administration	-266	-36	-230	-255	15	-270	58	62	-4
National Aeronautics and Space Administration:									
Research and development	133		133	1,706		1,706	2,566		2,566
Space flight, control, and data communications	271		271	3,191		3,191	2,244		2,244
Construction of facilities	16		16	141		141	86		86
Research and program management	152		152	1,134		1,134	1,022		1,022
Other									
Total—National Aeronautics and Space Administration	571		571	6,172		6,172	5,918		5,918
Office of Personnel Management:									
Salaries and expenses	23		23	121		121	102		102
Government payment for annuitants, employees health benefits	128		128	1,227		1,227	1,150		1,150
Payment to civil service retirement and disability fund	(**)	(**)	(**)	1		1	1		1
Civil service retirement and disability fund	1,965		1,965	19,149		19,149	18,188		18,188
Employees health benefits fund	527	594	-67	5,455	5,716	-261	5,414	5,465	-51
Employees life insurance fund	67	86	-19	741	1,265	-524	616	1,183	-568
Retired employees health benefits fund	1	1	(**)	9	13	-4	14	14	(**)
Other	2		2	8		8	-7		-7
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)		(**)	-1		-1	-1		-1
Other	-3		-3	-29		-29	-28		-28
Total—Office of Personnel Management	2,711	682	2,029	26,681	6,993	19,687	25,448	6,663	18,785

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$86	\$78	\$8	\$811	\$712	\$99	\$840	\$617	\$223
Disaster loan fund	26	59	-33	474	698	-224	357	722	-365
Other	4	2	2	27	13	14	33	13	20
Salaries and expenses	32		32	228		228	220		220
Other	(**)		(**)	(**)	(**)	(**)			
Total—Small Business Administration	148	139	9	1,541	1,423	118	1,449	1,352	97
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	131	222	-91	1,342	1,222	120	1,231	984	247
Direct loan revolving fund	1	5	-4	19	53	-33	23	60	-37
Other	40	35	5	361	392	-30	367	396	-28
Compensation and pensions	1,184		1,184	11,839		11,839	11,556		11,556
Readjustment benefits	71		71	1,087		1,087	1,312		1,312
Medical care	933		933	7,301		7,301	6,798		6,798
Medical and prosthetic research	22		22	186		186	159		159
General operating expenses	94		94	643		643	616		616
Construction projects	52		52	435		435	391		391
Post-Vietnam era veterans education account	14		14	161		161	133		133
Insurance funds:									
National service life	86		86	813		813	776		776
United States government life	4		4	40		40	44		44
Veterans special life	5	5	(**)	58	126	-69	58	118	-60
Other	9		9	89		89	82		82
Proprietary receipts from the public:									
National service life		39	-39		354	-354		370	-370
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other		19	-19		167	-167		203	-203
Intrabudgetary transactions	-1		-1	-74		-74	-37		-37
Total—Veterans Administration	2,646	326	2,320	24,300	2,314	21,986	23,510	2,132	21,378
Independent agencies:									
Action	12		12	110		110	111		111
Board for International Broadcasting	7		7	82		82	83		83
Consumer Product Safety Commission	4		4	30		30	28		28
Corporation for Public Broadcasting				151		151	130		130
District of Columbia:									
Federal payment	14		14	533		533	483		483
Loans and repayable advances					311	-311	115	31	84
Equal Employment Opportunity Commission	19		19	137		137	125		125
Export-Import Bank of the United States	131	594	-464	2,982	3,602	-619	3,644	2,935	710
Federal Communications Commission	9		9	78		78	74		74
Federal Deposit Insurance Corporation	520	755	-236	3,486	4,666	-1,180	5,593	5,086	508
Federal Emergency Management Agency:									
Public enterprise funds	17	34	-17	210	285	-75	444	290	153
Salaries and expenses	9		9	114		114	110		110
Emergency management and planning assistance	20		20	311		311	200		200
Emergency food distribution and shelter program	(**)		(**)	69		69	59		59
Other				(**)		(**)	(**)		(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	9	8	1	78	78	(**)	64	64	1
Federal Savings and Loan Insurance Corp. fund	88	546	-459	2,643	2,223	420	813	1,326	-513
Other									
Federal Trade Commission	10		10	56		56	56		56
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority				71		71	32		32
Other	1	1	1	7	2	5	7	2	5
Interstate Commerce Commission	6		6	44		44	49		49
Legal Services Corporation	26		26	248		248	247		247
Merit Systems Protection Board	2		2	19		19	21		21
National Archives and Record Administration	9	(**)	9	81	(**)	81	70	(**)	69
National Credit Union Administration:									
Central liquidity facility	140	134	6	1,051	1,095	-44	566	440	126
Other	-15	14	-29	51	827	-776	69	103	-34

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$10		\$10	\$122		\$122	\$115		\$115
National Endowment for the Humanities	17		17	116		116	111		111
Institute of Museum Services	-1		-1	15		15	17		17
National Labor Relations Board	17		17	115		115	111		111
National Science Foundation	133		133	1,035		1,035	956		956
National Transportation Safety Board	2		2	19		19	17		17
Nuclear Regulatory Commission	46		46	391		391	392		392
Panama Canal Commission	38	\$38	(**)	342	\$346	-4	312	\$338	-26
Postal Service (payment to the Postal Service fund)	211		211	1,041		1,041	879		879
Railroad Retirement Board:									
Federal windfall subsidy	33		33	334		334	345		345
Payment to railroad unemployment insurance trust fund	(**)		(**)	-2		-2			
Milwaukee railroad restructuring, administration	1		1	2		2	(**)		(**)
Railroad retirement accounts:									
Social security equivalent benefit account	432		32	2,985		2,985			
Benefits payments and claims	193		193	1,851		1,851	4,732		4,732
Advances to the railroad retirement account from the FOASI trust fund									
Advances to the railroad retirement account from the FDI trust fund	(**)		(**)	-1		-1	-1		-1
Disbursements for the payment of FOASI benefits	(**)		(**)	-2		-2	-1		-1
Disbursements for the payment of FDI benefits	(**)		(**)	(**)		(**)	(**)		(**)
Administrative expenses	4		4	41		41	37		37
Interest on refunds of taxes	(**)		(**)	7		7	2		2
Other									
Proprietary receipts from the public									
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds	5222		222	-2,131		-2,131	-2,392		-2,392
Interest on advances to railroad unemployment insurance account				-5		-5			
Total—Railroad Retirement Board	485		485	3,080		3,080	2,723		2,723
Securities and Exchange Commission	14		14	89		89	78		78
Smithsonian Institution	28		28	189		189	171		171
Tennessee Valley Authority	451	371	80	4,762	3,866	896	4,354	3,961	392
United States Information Agency	55	(**)	55	543	(**)	543	444	(**)	444
United States Railway Association	(**)		(**)	2		2	2		2
Other independent agencies	31	4	27	354	20	333	329	31	298
Total—Independent agencies	2,574	2,500	74	24,855	17,320	7,535	24,204	14,606	9,598
Undistributed offsetting receipts:									
Other interest		(**)	(**)		1	-1		15	-15
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-2		-2	-2		-2
Department of Defense—Military:									
Education Benefits fund	-23		-23	-23		-23			
Department of Defense—Civil:									
Military retirement fund ²	-1,475		-1,475	-13,949		-13,949	-13,620		1-13,620
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-205		-205	-1,874		-1,874	-1,519		-1,519
Federal disability insurance trust fund	-20		-20	-181		-181	-159		-159
Federal hospital insurance trust fund	-127		-127	-1,194		-1,194	-1,095		-1,095
Department of State:									
Foreign Service retirement and disability fund	-5		-5	-32		-32	-31		-31
Office of Personnel Management:									
Civil Service retirement and disability fund	-332		-332	-3,184		-3,184	-2,937		-2,937
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-92		-92	-925		-925	-785		-785
Subtotal	-2,279		-2,279	-21,364		-21,364	-20,148		-20,148

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund				-6		-6	-5		-5
Department of Defense—Military:									
Education benefits fund	3		3	3		3			
Department of Defense—Civil:									
Military retirement fund	10		10	-973		-973			
Soldiers' and Airmen's Home permanent fund				-13		-13	-11		-11
Corps of Engineers				-16		-16	-7		-7
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund ...	-28		-28	-3,352		-3,352	-2,523		-2,523
Federal disability insurance trust fund	-3		-3	-552		-552	-526		-526
Federal hospital insurance trust fund	-25		-25	-1,985		-1,985	-1,663		-1,663
Federal supplementary medical insurance trust fund ..	-7		-7	-1,132		-1,132	-791		-791
Department of Labor:									
Unemployment trust fund	-3		-3	-1,238		-1,238	-717		-717
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	-244		-244	-177		-177
Department of Transportation:									
Airport and airway trust fund	-1		-1	-743		-743	-542		-542
Highway trust fund	-2		-2	-1,281		-1,281	-1,049		-1,049
Environmental Protection Agency:									
Post-closure liability trust fund				-1		-1	(**)		(**)
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-1		-1	-12,966		-12,966	-10,723		-10,723
Veterans Administration:									
United States government life insurance fund	(**)		(**)	-21		-21	-23		-23
National service life insurance fund	(**)		(**)	-878		-878	-801		-801
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	525		25	-58		-58	-101		-101
Other	-6		-6	-55		-55	-54		-54
Subtotal	-39		-39	-25,512		-25,512	-19,714		-19,714
Rents and royalties on the Outer Continental Shelf lands ..		\$1,208	-1,208		\$4,556	-4,556		\$5,411	-5,411
Total—Undistributed offsetting receipts	-2,319	1,209	-3,527	-46,876	4,557	-51,433	-39,862	5,426	-45,288
Total—Budget outlays	91,160	13,147	478,012	881,751	101,753	779,998	799,017	97,158	701,859
Off-budget Federal entities:									
Federal Financing Bank	4,045	2,738	1,308	34,208	26,873	7,335	31,888	25,833	6,054
Petroleum acquisition and transportation, strategic petroleum reserve	70		70	1,327		1,327	1,860		1,860
Postal Service	2,771	2,728	43	24,867	25,571	-703	22,081	23,291	-1,210
Rural electrification and telephone revolving fund	125	88	36	1,238	1,233	5	833	731	102
Rural Telephone Bank	44	10	34	131	132	-1	154	98	55
Synthetic Fuels Corporation fund	1	1		32	32		16	16	
U.S. Railway Association				27	4	22	3	17	-14
Total—Off-budget Federal entities	7,055	5,565	1,491	61,829	53,846	7,984	56,835	49,987	6,848
Total—Outlays	98,215	18,712	79,503	943,581	155,599	787,981	855,852	147,146	708,707

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$29,403	\$29,823
Receipts from off-budget Federal entities	14,235	12,761
Intrabudgetary transactions	92,098	80,324
Total receipts offset against outlays	135,736	122,908

In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in DoD—Civil (and the income security function) while imputed accruals are included in the DoD—Military (and the national defense function) outlays and offset in undistributed offsetting receipts. Effective October 1, 1984 military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account which is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and functional table. Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks. Does not include a prior period adjustment of \$326 million. However, the current fiscal year to date figure does include the adjustment. Includes an adjustment to prior reporting. The Postal Service figure represents reporting for the full calendar month of July and is partially estimated. This estimate includes \$631 million for postal money orders issued July 6th thru July 31st, which is derived from the Postal Service consolidated reporting system. No transactions. (***) Less than \$500,000. Note: Details may not add to totals because of rounding. Source: Financial Management Service, Department of the Treasury.

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

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$26,303	\$228,676	\$161,391	\$1,572,267	\$1,774,640	\$1,800,943
Federal Financing Bank				(**)	(**)	(**)
Total public debt securities	26,303	228,676	161,391	1,572,267	1,774,640	1,800,943
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	-5	-100	-160	4,481	4,386	4,381
Total federal securities	26,298	228,576	161,231	1,576,748	1,779,026	1,805,324
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)						
	2,377	53,440	19,921	264,159	315,222	317,599
Total borrowing from the public	23,921	175,137	141,310	1,312,589	1,463,804	1,487,725
Accrued interest payable to the public	-713	822	4,892	27,359	28,894	28,181
Allocations of special drawing rights	-168	-172	-213	4,895	4,891	4,723
Deposit funds	142	2,097	1,578	12,292	14,247	14,389
Miscellaneous liability accounts (includes checks outstanding etc.)	-1,686	-3,724	-4,547	10,693	8,656	6,970
Total liability accounts	21,496	174,161	143,020	1,367,828	1,520,492	1,541,988
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	-632	-5,857	-12,585	8,514	3,288	2,656
Tax and loan note accounts	765	-423	-8,160	21,913	20,725	21,489
Balance	133	-6,281	-20,745	30,426	24,013	24,146
Special drawing rights:						
Total holdings	-146	495	-175	5,554	6,196	6,050
SDR certificates issued to Federal Reserve Banks				-4,618	-4,618	-4,618
Balance	-146	495	-175	936	1,578	1,432
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments			5,528	19,699	19,699	19,699
Maintenance of value adjustments	700	687	-695	-1,799	-1,812	-1,111
Letter of credit issued to IMF	-307	70	-1,951	-7,992	-7,615	-7,922
Dollar deposits with the IMF	-1	2	8	-50	-47	-49
Receivable/payable (-) for interim maintenance of value adjustments	-421	-745	-17	379	55	-366
Balance	-29	14	2,873	10,237	10,280	10,251
Loans to International Monetary Fund	40	-107	-123	1,364	1,217	1,257
Other cash and monetary assets	468	970	-148	7,548	8,050	8,518
Total cash and monetary assets	466	-4,908	-18,319	50,512	45,138	45,604
Miscellaneous asset accounts	-473	-4,053	-3,704	16,088	12,507	12,034
Total asset accounts	-7	-8,962	-22,023	66,600	57,645	57,638
Excess of liabilities (+) or assets (-)	+21,503	+183,122	+165,043	+1,301,228	+1,462,847	+1,484,350
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	29	447	434		418	447
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (-)]	+21,532	+183,570	+165,477	+1,301,228	+1,463,265	+1,484,797

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

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,462,847	\$1,301,228	\$1,116,629
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	<u>1,462,847</u>	<u>1,301,228</u>	<u>1,116,629</u>
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	20,042	175,586	158,629
Changes in composition of unified budget			
Budget surplus (-) or deficit (Table 3)	<u>20,042</u>	<u>175,586</u>	<u>158,629</u>
Off-budget surplus (-) or deficit (Table 3)	1,491	7,984	6,848
Total budget surplus (-) or deficit (Table 3)	<u>21,532</u>	<u>183,570</u>	<u>165,477</u>
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-29	-447	-434
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	<u>-29</u>	<u>-447</u>	<u>-434</u>
Excess of liabilities close of period	<u>1,484,350</u>	<u>1,484,350</u>	<u>1,281,672</u>

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	(**)	-\$19	-\$17	\$34	\$15	\$5
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-\$3	-60	-91	153	97	\$5
Department of Housing and Urban Development:						
Federal Housing Administration	-1	-22	-52	140	119	14
Department of the Interior:						
Bureau of Land Management		1		14	15	15
Department of Transportation:						
Coast Guard:						
Family housing mortgages		(**)	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages				(**)	(**)	(**)
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority				1,725	1,725	1,725
Total agency securities	-5	-100	-160	4,481	4,386	4,386

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, July 1985 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$27	\$5,625	-\$3,373	\$18,609	\$24,207	\$24,234
Commerce, Fishing Vessels, NOAA		3	9	18	21	21
Export-Import Bank of United States						
Federal Emergency Management Agency:						
National insurance development fund	4	14	5	55	65	69
National flood insurance fund		-213	163	213		
Federal Financing Bank	894	7,337	7,073	144,909	151,351	152,246
Federal Housing Administration:						
General insurance		-180	-170	1,790	1,610	1,610
Special risk insurance		-60	-10	1,984	1,924	1,924
General Services Administration:						
Pennsylvania Avenue Development Corporation		3	5	55	58	58
Rural Communication Development Fund	1	5	4	18	22	23
Rural Electrification Administration		102		7,865	7,967	7,967
Rural Telephone Bank		8	30	751	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	450	-240	340	3,381	2,691	3,141
Agricultural credit insurance fund	350	1,584	1,561	4,486	5,720	6,070
Rural development insurance fund	5	5	130	1,516	1,516	1,521
Secretary of Education:						
College housing loans				2,687	2,687	2,687
Secretary of Energy:						
Bonneville Power Administration			30	1,405	1,405	1,405
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped		425	585	4,376	4,801	4,801
Low-rent public housing	1,048	13,562	40	1,000	13,514	14,562
New communities guaranty:						
Title IV			-8			
Title VII			-376			
Urban renewal fund		-8		8		
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account		-944	1,999	2,279	1,335	1,335
Railroad retirement social security equivalent fund	153	1,399			1,246	1,399
Secretary of Transportation:						
Aircraft purchase loan guarantee program			22			
Federal ship revolving fund	35	35				35
Rail Passenger Service Act			1,120			
Railroad revitalization and improvement						
Rail service assistance						
Regional Rail Reorganization			87	64	64	64
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of Public Debt Securities	2,967	28,462	9,266	199,621	225,115	228,083
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States		41	889	15,690	15,731	15,731
National Credit Union Administration	5	-46	127	269	219	224
Postal Service			-67	1,087	720	720
Tennessee Valley Authority	-287	1,028	230	13,435	14,750	14,463
U.S. Railway Association		23	-73	51	74	74
Total borrowing from the Federal Financing Bank	-282	1,046	1,106	30,532	31,494	31,212

Note: Includes only amounts loaned to Federal agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	\$1	\$5			\$4	\$5
Department of Commerce	1	96	\$2	\$6	102	103
Department of Energy	253	1,386			1,133	1,386
Department of Health and Human Services		5	2	4	9	9
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	20	604	378	3,065	3,648	3,669
Agency securities	(**)	-4	(**)	140	136	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities		-11		11		
Special assistance function fund:						
Public debt securities						
Agency securities		-11	-9	11		
Management and liquidating functions fund:						
Public debt securities	67	663	80	84	680	747
Agency securities	73	86	(**)	1	14	87
Guarantees of mortgage-backed securities:						
Public debt securities	100	258	156	717	875	975
Agency securities	-73	-67	1	67	73	
Participation sales fund:						
Public debt securities	15	240	212	1,776	2,001	2,016
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities		(**)		(**)		
Department of the Interior	19	713	816	6,528	7,222	7,241
Department of Labor	-1	11	-24	284	296	295
Department of Transportation	(**)	-127	-9	252	125	125
Department of the Treasury	-57	-1,035	885	3,243	2,265	2,208
Veterans Administration:						
Veterans reopened insurance fund	-4	11	29	632	647	643
Independent agencies:						
Export-Import Bank of the United States	461	642	166	27	208	669
Federal Emergency Management Agency:						
National insurance development fund	15	116			101	116
Federal Savings and Loan Insurance Corporation:						
Public debt securities	471	-419	515	6,172	5,281	5,753
Agency securities				67	67	67
National Credit Union Administration	29	776	34	325	1,072	1,101
Other	12	100	11	983	1,071	1,083
Total public debt securities	1,403	4,046	3,253	24,098	26,741	28,144
Total agency securities	(**)	-8	-9	310	302	302
Total Federal funds	1,403	4,038	3,244	24,408	27,043	28,445
Trust funds:						
Legislative Branch:						
United States Tax Court		(**)	(**)	1	2	2
Library of Congress		(**)	1	2	3	3
The Judiciary:						
Judicial survivors annuity fund	(**)	7	7	91	98	99
Funds Appropriated to the President	(**)	(**)	1	1	1	1
Department of Agriculture	-9	-36	-38	60	34	25
Department of Commerce		(**)	(**)		(**)	(**)
Department of Defense—Military	(**)	46	34	138	183	183
Department of Defense—Civil	40	11,557			11,517	11,557
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	974	4,607	1,380	27,224	30,857	31,831
Agency securities						6,239
Federal disability insurance trust fund	-48	1,583	-222	4,656	6,287	
Federal hospital insurance trust fund:						
Public debt securities	529	3,924	2,733	16,527	19,922	20,451
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	128	2,009	1,718	9,117	10,998	11,126
Other	(**)	6	5	25	31	31

Table continued on next page.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	- \$35	- \$10	- \$193	\$214	\$239	\$204
Department of Labor:						
Unemployment trust fund	- 50	4,301	2,883	12,397	16,748	16,699
Other	- 3	- 19	- 1	23	8	5
Department of State:						
Foreign service retirement and disability fund	- 16	283	209	1,978	2,277	2,261
Other		(**)	1	(**)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	4	1,024	1,343	6,434	7,453	7,457
Highway trust fund	- 220	2,443	2,405	10,840	13,503	13,284
Other		(**)	(**)	(**)	(**)	(**)
Department of the Treasury	68	161	1	84	177	245
Environmental Protection Agency	11	11	53	685	685	696
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	- 1,038	13,726	102	111,829	126,593	125,555
Agency securities				175	175	175
Employees health benefits fund	70	268	65	913	1,111	1,181
Employees life insurance fund	19	524	571	5,966	6,471	6,490
Retired employees health benefits fund		4	(**)	1	4	4
Veterans Administration:						
Government life insurance fund	- 1	- 18	- 20	294	277	276
National service life insurance:						
Public debt securities	- 22	419	399	8,960	9,401	9,379
Agency securities				135	135	135
Veterans special life insurance fund	1	67	60	875	942	943
General Post Fund National Homes	- 1	10	3	7	18	17
Independent agencies:						
Federal Deposit Insurance Corporation	231	1,177	- 514	14,195	15,140	15,372
Harry S. Truman Memorial Scholarship Trust Fund	(**)	2	2	44	47	47
Japan-United States Friendship Commission		(**)	(**)	17	17	17
Railroad Retirement Board	117	1,159	2,744	3,097	4,139	4,256
Other	- 6	- 6	1	11	11	6
Total public debt securities	744	49,232	15,733	236,708	285,196	285,940
Total agency securities				765	765	765
Total trust funds	744	49,232	15,733	237,473	285,961	286,705
Off-budget Federal entities:						
Federal Financing Bank						
Postal Service	230	170	944	2,277	2,218	2,448
Rural electrification and telephone revolving fund		(**)		1	1	1
Total public debt securities	230	170	944	2,279	2,219	2,449
Total off-budget Federal entities	230	170	944	2,279	2,219	2,449
Grand total	2,377	53,440	19,921	264,159	315,222	317,599

...No transactions
 (**)
 Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals because of rounding.
 Source: Financial Management Service, Department of the Treasury.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$25,624	\$24,792	\$27,054	\$37,852	\$23,769	\$15,254	\$51,533	\$3,611	\$34,764	\$26,252			\$270,504	\$238,594
Corporation income taxes	937	1,122	11,531	2,779	1,753	8,417	8,855	1,230	10,788	1,892			49,303	44,202
Social insurance taxes and contributions:														
Employment taxes and contributions	17,418	16,752	17,328	21,661	20,097	19,655	24,649	19,794	20,182	21,136			198,346	176,915
Unemployment insurance	1,323	2,346	397	1,328	2,615	515	3,062	8,192	501	1,276			21,555	20,590
Other retirement contributions	366	426	403	406	368	381	391	437	367	1,441			3,984	3,825
Excise taxes	3,264	3,151	2,907	3,267	2,585	2,739	2,700	3,235	2,733	3,409			29,989	31,021
Estate and gift taxes	582	495	469	605	504	430	671	566	428	614			5,365	5,004
Customs duties	1,150	989	922	1,085	842	998	939	946	997	1,125			9,992	9,190
Miscellaneous receipts	1,586	1,421	1,395	1,471	1,488	1,218	1,793	1,783	1,391	1,826			15,373	13,889
Total—budget receipts this year ..	52,251	51,493	62,404	70,454	54,021	49,606	94,593	39,794	72,151	57,970			604,412	.....
<i>Total—budget receipts prior year</i>	<i>45,137</i>	<i>46,203</i>	<i>58,044</i>	<i>62,537</i>	<i>47,886</i>	<i>44,464</i>	<i>80,179</i>	<i>37,460</i>	<i>69,282</i>	<i>52,014</i>			<i>.....</i>	<i>543,229</i>
Outlays														
Legislative Branch	146	116	93	169	104	139	129	131	165	149			1,346	1,330
The Judiciary	79	67	96	66	60	99	119	75	63	74			797	718
Executive Office of the President	11	9	10	11	8	7	10	9	7	14			95	88
Funds Appropriated to the President:														
International security assistance ..	1,498	433	733	640	595	540	712	384	640	346			6,522	3,807
International development assistance ..	267	321	172	422	136	110	289	428	100	226			2,471	2,429
Other	-94	495	57	209	-127	27	-313	119	-347	-393			-366	631
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,742	1,817	2,941	3,414	1,663	1,511	2,172	425	385	1,105			17,175	7,759
Other	2,848	2,360	2,206	2,157	2,321	2,374	2,987	2,797	2,668	2,717			25,435	24,500
Department of Commerce	177	163	181	201	140	157	170	150	248	228			1,815	1,508
Department of Defense:														
Military:														
Department of the Army	5,121	4,677	5,514	5,163	5,225	5,253	5,368	6,044	5,378	5,952			53,695	45,414
Department of the Navy	6,547	6,719	6,649	6,288	6,701	6,641	6,716	7,147	7,032	7,280			67,721	58,065
Department of the Air Force	5,938	7,501	6,481	6,036	6,425	6,575	6,636	7,049	6,585	7,274			66,500	55,937
Defense agencies	1,101	1,352	875	1,426	864	2,570	877	1,252	1,252	971			12,539	23,496
Total Military ²	18,707	20,249	19,519	18,912	19,216	21,039	19,597	21,491	20,247	21,478			200,455	182,912
Civil ²	1,602	1,351	687	1,680	1,620	1,667	1,660	1,681	1,656	1,754			15,363	216,187
Department of Education	1,390	1,733	1,203	1,572	1,772	1,316	1,478	1,393	1,033	1,114			14,005	13,023
Department of Energy	879	865	999	765	797	857	796	943	-552	841			7,191	7,200
Department of Health and Human Services:														
Human Development Services	390	559	497	577	472	484	528	596	435	465			5,004	4,868
Health Care Financing Administration:														
Grants to States for Medicaid ..	1,929	1,769	1,653	1,869	1,936	1,831	1,989	2,086	1,823	2,030			18,915	16,795
Federal hospital ins. trust fund ..	5,044	3,634	3,872	4,025	3,770	4,019	4,288	4,337	3,708	4,118			40,816	36,058
Federal supp. med. ins. trust fund	2,085	1,637	1,639	1,892	1,698	1,752	1,917	1,960	1,862	2,107			18,550	17,000
Other	1,434	1,539	1,561	1,503	1,626	2,272	1,734	1,531	1,512	1,614			16,326	15,268
Social Security Administration:														
Assistant Payments Program	713	812	587	840	721	565	870	696	582	855			7,241	7,034
Federal old-age and survivors ins. trust fund	13,401	13,273	14,626	14,045	14,107	14,202	14,105	14,061	16,810	14,595			143,226	135,696
Federal disability ins. trust fund	1,526	1,539	1,611	1,602	1,603	1,643	1,623	1,605	1,714	1,669			16,135	15,382
Other	1,394	2,254	1,744	990	1,411	1,290	2,198	2,053	401	1,424			15,157	16,633
Other	-1,574	-1,669	-1,947	-1,593	-1,684	-2,251	-2,588	-1,482	-1,460	-1,772			-18,022	-19,676

Table continued on next page.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$4,733	\$3,033	\$3,117	\$2,523	\$1,061	\$2,336	\$4,049	\$1,022	\$2,153	\$2,265			\$26,290	\$13,458
Department of the Interior	459	361	410	477	323	333	354	324	347	379			3,764	3,904
Department of Justice	145	450	239	394	234	254	311	277	256	399			2,959	2,586
Department of Labor:														
Unemployment trust fund	1,265	1,377	1,571	2,332	1,828	2,549	1,830	1,556	1,311	1,429			17,048	17,570
Other	14	323	449	91	433	-307	371	514	533	512			2,933	3,177
Department of State	489	212	93	230	155	235	206	192	170	245			2,228	2,042
Department of Transportation:														
Highway trust fund	1,402	1,021	1,049	794	600	567	936	938	1,097	1,198			9,602	7,927
Other	995	1,135	917	1,176	842	975	1,057	1,128	950	1,239			10,416	11,546
Department of the Treasury:														
Interest on the public debt	12,507	13,507	23,373	12,513	12,951	12,726	12,970	13,868	24,724	12,908			152,047	128,780
General revenue sharing	1,145	1	1	1,136	17		1,149	1	(**)	1,132			4,583	4,565
Other	-1,794	-1,113	-2,170	-1,676	-468	-1,357	-1,139	-854	-2,406	-2,099			-15,075	-14,714
Environmental Protection Agency	407	392	491	254	339	354	367	351	397	404			3,756	3,384
General Services Administration	-302	113	128	-301	200	150	-361	232	101	-230			-270	-4
National Aeronautics and Space Administration	802	631	613	548	617	643	608	606	537	571			6,172	5,918
Office of Personnel Management	1,964	1,722	1,980	2,038	2,059	1,870	2,050	1,862	2,113	2,029			19,687	18,785
Small Business Administration	215	-6	-34	-53	2	-24	4	1	10	9			118	97
Veterans Administration:														
Compensation and pensions	1,162	2,261	1,205	53	1,188	1,205	1,204	2,324	53	1,184			11,839	11,556
National service life	37	38	39	50	46	60	50	48	45	47			459	405
Government service life	3	3	4	4	3	4	4	4	5	4			40	44
Other	904	1,044	1,135	819	976	1,023	1,036	826	801	1,085			9,648	9,373
Independent agencies:														
Postal Service	409			210		1	211			211			1,041	879
Tennessee Valley Authority	265	78	-84	103	-20	-31	151	114	240	80			896	392
Other independent agencies	1,798	819	1,880	-291	12	1,220	1,234	502	-1,034	-217			5,598	8,327
Undistributed offsetting receipts:														
Employer share, employee retirement ³	-1,957	-2,121	-1,994	-2,300	-1,949	-2,140	-2,137	-2,161	-2,327	-2,279			-21,364 ²	-20,148
Interest received by trust funds	-356	-365	-11,192	-47	-275	-254	-137	-660	-12,185	-39			-25,512	-19,714
Dividends and royalties on Outer Continental Shelf lands	-1,269	-281	-375	-213	-289	22	-617	-242	-83	-1,209			-4,557	-5,426
Total this year:														
Budget outlays	81,037	79,956	77,583	76,838	74,851	78,067	82,228	80,245	71,506	78,012			779,998	.....
Budget surplus (+) or deficit (-)	-28,787	-28,462	-15,179	-6,384	-20,830	-28,461	+12,365	-40,450	+645	-20,042			-175,585	.....
Off-budget surplus (+) or deficit (-)	+768	-440	+616	-1,629	-225	-1,043	-980	-1,546	-2,014	-1,491			-7,984	.....
Total surplus (+) or deficit (-)	-28,019	-28,902	-14,563	-8,013	-21,056	-29,504	+11,386	-41,997	-1,369	-21,532			-183,570	.....
Total prior year:														
Budget outlays	70,226	67,794	74,705	68,052	68,267	73,020	68,687	71,392	71,283	68,432			.....	701,859
Budget surplus (+) or deficit (-)	-25,069	-21,592	-16,661	-5,515	-20,381	-28,555	+11,493	-33,932	-2,000	-16,416			.....	-158,629
Off-budget surplus (+) or deficit (-)	+1,446	-678	+88	-246	-207	-1,727	-660	-1,352	-1,801	-1,712			.....	-6,848
Total surplus (+) or deficit (-)	-23,623	-22,270	-16,572	-5,762	-20,588	-30,282	+10,833	-35,284	-3,801	-18,128			.....	-165,477

¹ Does not include an adjustment to prior reporting of \$326 million. However, the current fiscal year to date figure does include the adjustment.

² In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in Department of Defense—Civil (and the income security function) while imputed accruals are included in the Department of Defense—Military (and the national defense function) outlays and offset in undistributed offsetting receipts.

³ Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account and included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

No transactions.

⁴ Less than \$500,000.

⁵ Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

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

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	\$262	\$256	\$6	\$2,326	\$1,198	\$1,128	\$6,434	\$7,453	\$7,453
Black lung disability	50	53	-3	479	461	18			
FDIC		-236	236		-1,180	1,180	14,195	15,140	15,372
Federal disability insurance	1,553	1,592	-39	13,822	14,752	-930	4,656	6,287	6,287
Federal employees life and health		-86	86		-788	788	6,879	7,586	7,672
Federal employees retirement	443	1,554	-1,112	4,010	1,782	2,227	114,073	129,144	128,096
Federal hospital insurance	4,038	3,781	257	37,305	35,289	2,016	16,982	20,377	20,908
Federal old-age and survivors insurance	15,208	14,036	1,171	144,008	132,584	11,424	27,224	30,857	31,831
Federal supplementary medical insurance		75	-75		-2,186	2,186	9,117	10,998	11,126
Revenue sharing		1,132	-1,132	4,567	4,583	-16			
Highway	984	1,196	-212	10,681	8,336	2,346	10,840	13,503	13,289
Military advances		-184	184		-333	333			
Railroad retirement	354	149	204	3,277	5,041	-1,764	3,097	4,139	4,256
Military retirement		-19	19		-11,538	11,538		11,517	11,557
Unemployment	1,276	1,257	19	21,555	14,188	7,367	12,397	16,748	16,696
Veterans life insurance		51	-51		-471	471	10,265	10,754	10,734
All other trust	45	-7	51	459	681	-222	1,314	1,456	1,481
Trust fund receipts and outlays on the basis of Table 5 and investments held from Table 6-D	24,211	24,603	-392	242,487	202,398	40,089	237,473	285,961	286,700
Interfund receipts offset against trust fund outlays	4,247	4,247		77,602	77,602				
Total trust fund receipts and outlays	28,458	28,850	-392	320,090	280,001	40,089			
Federal fund receipts and outlays on the basis of Table 5	33,759	53,409	-19,650	366,491	582,166	-215,675			
Interfund receipts offset against Federal fund outlays	27	27		1,144	1,144				
Total Federal fund receipts and outlays	33,786	53,436	-19,650	367,635	583,310	-215,675			
Total Interfund receipts and outlays	-4,274	-4,274		-83,313	-83,313				
Net budget receipts and outlays	157,970	178,012	-20,042	604,412	779,998	-175,586			

¹Does not include a prior period adjustment of \$326 million. However, the current fiscal year to date figure does include the adjustment.

....No transactions.

(**)²Less than \$500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are \$4,567 million in Federal funds transferred to trust funds for general revenue sharing.

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$26,252	\$270,504	\$238,845
Corporation income taxes	1,892	49,303	44,202
Social insurance taxes and contributions:			
Employment taxes and contributions	21,136	198,346	176,664
Unemployment insurance	1,276	21,555	20,590
Other retirement contributions	441	3,984	3,825
Excise taxes	3,409	29,989	31,021
Estate and gift taxes	614	5,365	5,004
Customs	1,125	9,992	9,190
Miscellaneous	1,826	15,373	13,889
Total	157,970	604,412	543,229
NET OUTLAYS			
National defense ²	22,140	206,762	188,324
International affairs	491	11,889	10,525
General science, space, and technology	652	7,204	6,862
Energy	282	2,131	2,522
Natural resources and environment	1,317	10,818	10,155
Agriculture	1,162	20,292	11,462
Commerce and housing credit	- 189	1,711	5,256
Transportation	2,563	20,733	20,042
Community and regional development	476	6,497	6,271
Education, training, employment and social services	2,185	23,472	22,071
Health	2,944	27,971	25,359
Social security and medicare	21,890	211,969	197,534
Income security ²	10,855	110,218	94,538
Veterans benefits and services	2,324	22,025	21,412
Administration of justice	658	5,199	4,648
General government	215	4,216	4,029
General purpose fiscal assistance	1,222	5,757	6,250
Net Interest	10,312	107,051	90,159
Undistributed offsetting receipts ²	- 3,485	- 25,918	- 25,560
Total	178,012	779,998	701,859

¹ Does not include an adjustment to prior reporting of \$326 million. However, the current fiscal year to date figure does include the adjustment.

² Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

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

Source: Financial Management Service, Department of the Treasury.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *Guide to the Monthly Treasury Statement, May 1983* (Available from the Financial Management Service, U.S. Department of Treasury, Washington, D.C. 20226). This publication describes and explains each element within the *MTS*, including how data are prepared, a brief history of the publication, and other information.
- *Federal Financial Transactions* (Available from GPO, Washington, D.C. 20402). This publication provides a detailed description of the Department of the Treasury's financial operations.
- *A Glossary of Terms Used in the Federal Budget Process, March 1976* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document with standardized definitions of terms used by the Federal Government in the budgetmaking process.
- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.
- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.
- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.
- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:
 - The Budget of the United States Government, FY 19__*
 - Appendix, The Budget of the United States Government, FY 19__*
 - The United States Budget in Brief, FY 19__*
 - Special Analyses*
 - Historical Tables*
- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents individual receipt and appropriation accounts at the detail level.

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For the Fiscal Year Through
August 31, 1985,
and Other Periods

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

Department of the Treasury
Financial Management Service

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

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 17th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1984 and 1985, by Month (In millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/(Surplus)
FY 1984			
October	\$45,157	\$70,226	\$25,069
November	46,202	67,794	21,591
December	58,044	74,705	16,661
January	62,537	68,052	5,515
February	47,886	68,267	20,381
March	44,464	73,020	28,555
April	80,180	68,687	(11,493)
May	37,459	71,391	33,932
June	69,282	71,283	2,000
July	52,017	68,432	16,416
August	55,209	88,707	33,498
September	68,019	51,234	(16,785)
Total	666,457	841,800	175,342
FY 1985			
October	52,251	81,037	28,787
November	51,494	79,956	28,462
December	62,404	77,583	15,179
January	70,454	76,838	6,384
February	54,021	74,851	20,830
March	49,606	78,067	28,461
April	94,593	82,228	(12,365)
May	39,794	80,245	40,450
June	72,151	71,506	(645)
July	157,970	178,012	20,042
August	55,776	83,621	27,845
Year-to-date	660,188	863,618	203,430

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

Source: Financial Management Service, Department of the Treasury.

¹Does not include a prior period adjustment of \$326 million. However, the current fiscal year to date figure does include the adjustment.

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

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1985 ¹	Actual Previous Fiscal Year to Date (1984)	Budget Estimates Next Fiscal Year (1986) ¹
Total budget and off-budget results:					
Budget receipts	\$55,776	\$660,188	\$736,007	\$598,438	\$779,850
Budget outlays	83,621	863,618	937,286	790,566	955,293
Budget surplus (+) or deficit (-)	-27,845	-203,430	-201,279	-192,127	-175,444
Off-budget surplus (+) or deficit (-)	+247	-7,736	-10,035	-8,022	-2,384
Total surplus (+) or deficit (-)	-27,597	-211,167	-211,314	-200,150	-177,828
Means of financing:					
By Borrowing from the public	16,157	191,294	202,580	166,650	179,507
By Reduction of Cash and Monetary assets, increase (-)	12,012	16,922	10,426	24,614	.....
By Other means	-573	2,951	-1,692	8,886	-1,679
Total budget and off-budget financing	27,597	211,167	211,314	200,150	177,828

¹Based on estimates released by the Office of Management and Budget on August 30, 1985.

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1984 and 1985

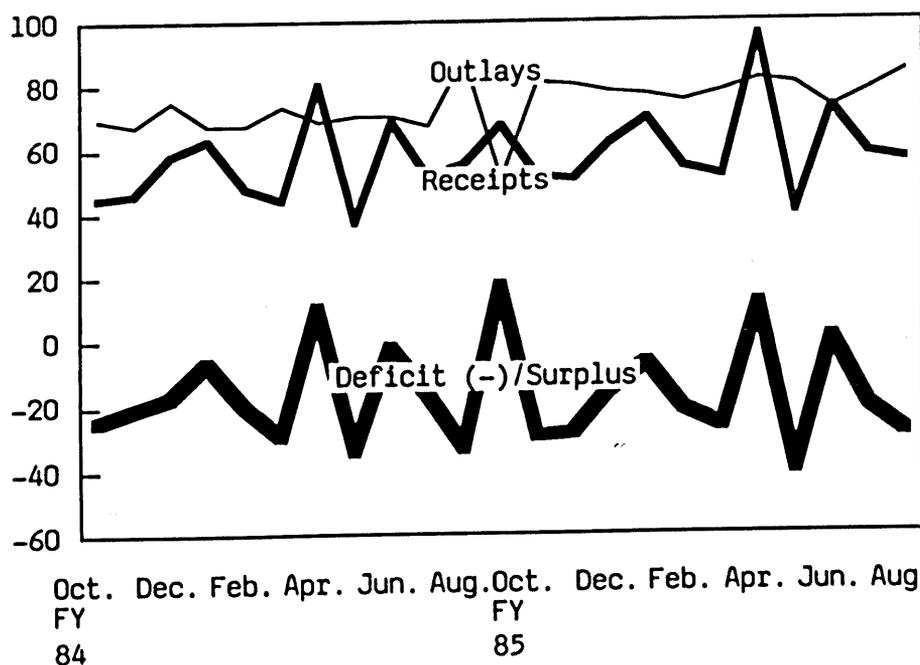


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1984 and 1985

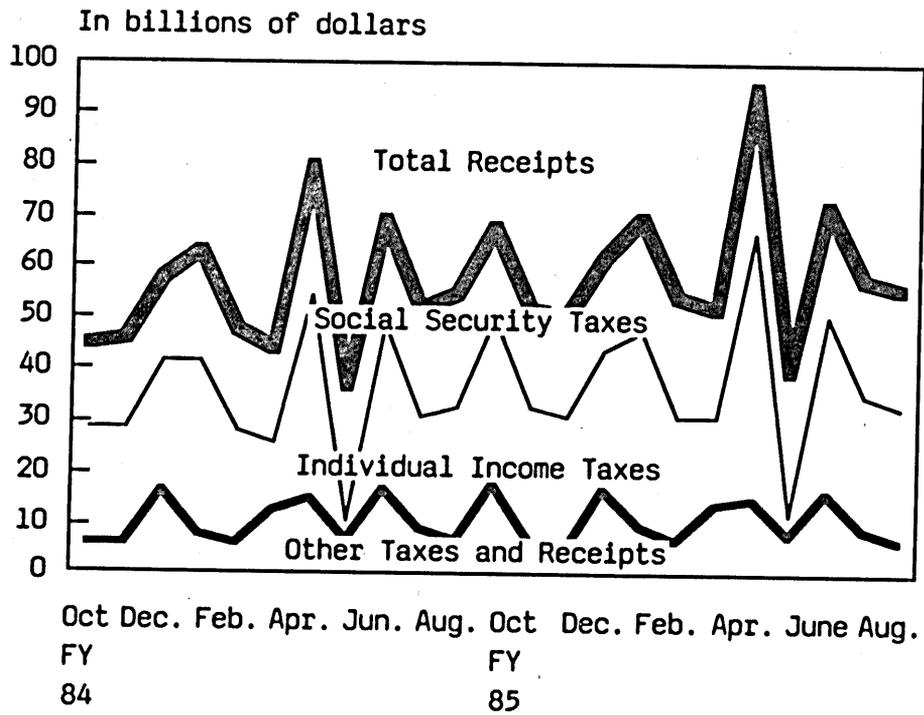


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1984 and 1985

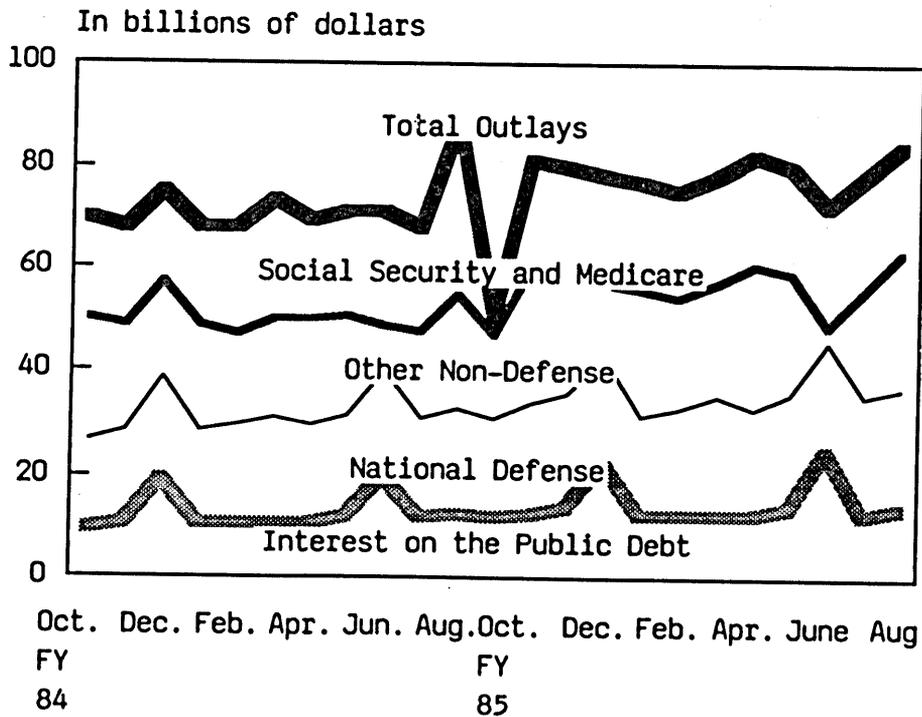


Table 3. Summary of Receipts and Outlays of the U.S. Government, August 1985 and Other Periods (In millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$25,770	\$296,274	\$264,414	\$333,389
Corporation income taxes	1,078	50,381	45,002	61,916
Social insurance taxes and contributions:				
Employment taxes and contributions	18,617	216,963	194,193	237,808
Unemployment insurance	3,928	25,483	24,843	25,848
Other retirement contributions	398	4,382	4,226	4,631
Excise taxes	2,544	32,534	34,241	35,585
Estate and gift taxes	560	5,925	5,562	6,303
Customs duties	1,151	11,143	10,431	12,194
Miscellaneous receipts	1,730	17,103	15,525	18,333
Total	55,776	660,188	598,438	736,007
Budget Outlays				
Legislative Branch	141	1,487	1,471	1,792
The Judiciary	103	900	798	1,024
Executive Office of the President	9	104	96	117
Funds Appropriated to the President	1,227	9,853	7,670	11,740
Department of Agriculture ²	3,872	46,483	35,019	48,788
Department of Commerce	158	1,972	1,708	2,336
Department of Defense—Military	22,580	223,035	202,445	240,995
Department of Defense—Civil	1,719	17,082	17,865	18,858
Department of Education	1,433	15,438	14,439	17,026
Department of Energy ²	1,226	8,417	7,972	8,942
Department of Health and Human Services	27,112	290,462	284,884	316,469
Department of Housing and Urban Development	1,296	27,586	14,656	28,872
Department of the Interior	480	4,244	4,345	4,897
Department of Justice	291	3,250	2,939	3,604
Department of Labor	2,171	22,152	22,823	24,293
Department of State	259	2,487	2,233	2,645
Department of Transportation	2,612	22,630	21,689	24,860
Department of the Treasury:				
General revenue sharing		4,583	4,567	4,610
Interest on the public debt	13,691	165,738	141,494	179,300
Other ²	-694	-15,769	-15,603	-18,631
Environmental Protection Agency	433	4,189	3,719	4,506
General Services Administration	1	-269	153	86
National Aeronautics and Space Administration	553	6,725	6,545	7,313
Office of Personnel Management	1,949	21,637	20,474	23,627
Small Business Administration	-5	112	101	328
Veterans Administration	3,408	25,394	24,658	26,559
Other independent agencies ²	331	7,866	9,930	10,467
Allowances, undistributed				
Undistributed offsetting receipts:				
Other interest		-2	-15	
Employer share, employee retirement	-2,325	-23,689	-22,282	-25,722
Interest received by trust funds	-254	-25,765	-20,133	-26,922
Rents and royalties on the Outer Continental Shelf lands	-158	-4,714	-6,092	-5,493
Total	83,621	863,618	790,566	937,286
Budget surplus (+) or deficit (-)	-27,845	-203,430	-192,127	-201,279
Off-budget surplus (+) or deficit (-)	+247	-7,736	-8,022	-10,035
Total surplus (+) or deficit (-)	-27,597	-211,167	-200,150	-211,314

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

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

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, August 1985 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	\$24,914			\$276,372			\$257,494		
Presidential Election Campaign Fund	2			34			34		
Other	2,285			84,072			69,630		
Total—Individual income taxes	27,201	\$1,431	\$25,770	360,478	\$64,204	\$296,274	327,158	\$62,744	\$264,414
Corporation income taxes									
	2,397	1,319	1,078	65,188	14,807	50,381	61,847	16,845	45,002
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	12,537		12,537	132,249	472	131,777	117,764	296	117,468
Self-Employment Contributions Act taxes				6,798		6,798	5,705		5,705
Deposits by States	683		683	15,515		15,515	14,050		14,050
Taxes on benefits	6		6	3,144		3,144	2,132		2,132
Total—FOASI trust fund	13,227		13,227	157,707	472	157,234	139,652	296	139,356
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,204		1,204	12,814	49	12,765	12,363	39	12,324
Self-Employment Contributions Act taxes				691		691	646		646
Deposits by States	139		139	1,491		1,491	1,552		1,552
Taxes on benefits	(**)		(**)	217		217	143		143
Total—FDI trust fund	1,344		1,344	15,214	49	15,165	14,704	39	14,668
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,327		3,327	35,136	129	35,007	31,593	81	31,512
Self-Employment Contributions Act taxes				1,732		1,732	1,149		1,149
Receipts from Railroad Retirement Board				326		326	308		308
Deposits by States	376		376	3,944		3,944	3,926		3,926
Total—FHI trust fund	3,703		3,703	41,136	129	41,008	36,976	81	36,896
Railroad retirement accounts:									
Rail industry pension fund	214	-1	215	1,982	18	1,964	3,036	11	3,026
Railroad social security equivalent benefit	128		128	1,318		1,318			
Taxes on benefits				274		274	251		251
Total—Employment taxes and contributions	18,616	-1	18,617	217,631	668	216,963	194,619	426	194,193
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	3,374		3,374	19,761		19,761	18,906		18,906
Federal Unemployment Tax Act taxes	552	-1	553	5,608	122	5,487	5,924	153	5,772
Railroad Unemployment Ins. Act contributions	1		1	235		235	165		165
Total—Unemployment trust fund	3,927	-1	3,928	25,604	122	25,483	24,995	153	24,843
Federal employees retirement contributions:									
Civil service retirement and disability fund	388		388	4,266		4,266	4,112		4,112
Foreign service retirement and disability fund	3		3	35		35	35		35
Other	(**)		(**)	2		2	2		2
Total—Federal employees retirement contributions	391		391	4,303		4,303	4,149		4,149
Other retirement contributions:									
Civil service retirement and disability fund	7		7	79		79	78		78
Total—Social insurance taxes and contributions	22,941	-2	22,943	247,618	790	246,828	223,841	579	223,263
Excise taxes:									
Miscellaneous excise taxes ¹	1,383	228	1,155	18,078	419	17,659	21,305	389	20,915
Airport and airway trust fund	262		262	2,592	4	2,588	2,265	2	2,263
Highway trust fund	1,081		1,081	11,993	231	11,762	10,731	142	10,589
Black lung disability trust fund	46		46	524		524	473		473
Total—Excise taxes	2,772	228	2,544	33,187	654	32,534	34,774	533	34,241
Estate and gift taxes	577	17	560	6,070	145	5,925	5,720	158	5,562
Customs duties	1,187	36	1,151	11,526	383	11,143	10,819	388	10,431
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,573		1,573	15,720		15,720	14,370		14,370
All other	158	1	157	1,410	27	1,383	1,173	18	1,156
Total—Miscellaneous receipts	1,731	1	1,730	17,130	27	17,103	15,543	18	15,523
Total—Budget receipts	58,806	3,030	55,776	741,197	81,009	660,188	679,702	81,263	598,438

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

.... No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	\$24	(**)	\$24	\$247	\$6	\$241	\$233	\$5	\$228
House of Representatives	40	(**)	40	432	8	424	414	9	405
Joint items	7		7	90		90	119		119
Congressional Budget Office	1		1	15		15	14		14
Architect of the Capitol	9		9	99		99	85		85
Library of Congress	20		20	261		261	252		252
Government Printing Office:									
Revolving fund (net)	1		1	-17		-17	16		16
General fund appropriations	5		5	82		82	95		95
General Accounting Office	30		30	264		264	240		240
United States Tax Court	2		2	17		17	14		14
Other Legislative Branch agencies	3		3	19		19	12		12
Proprietary receipts from the public		(**)	(**)		5	-5		5	-5
Intrabudgetary transactions	(**)		(**)	-4		-4	-4		-4
Total—Legislative Branch	142	\$1	141	1,506	19	1,487	1,489	19	1,471
The Judiciary:									
Supreme Court of the United States	1		1	15		15	13		13
Courts of appeals, district courts, and other judicial services	96		96	839		839	742		742
Other	5		5	47		47	43		43
Total—The Judiciary	103		103	900		900	798		798
Executive Office of the President:									
Compensation of the President and the White House Office	2		2	23		23	22		22
Office of Management and Budget	3		3	39		39	34		34
Other	4		4	42		42	40		40
Total—Executive Office of the President	9		9	104		104	96		96
Funds Appropriated to the President:									
Appalachian Regional Development programs	14		14	179		179	197		197
Disaster relief	12		12	176		176	215		215
International security assistance:									
Guarantee reserve fund	-11	112	-123	553	335	218	454	330	123
Foreign military sales credit	271		271	2,220		2,220	960		960
Economic support fund	175		175	3,658		3,658	2,667		2,667
Military assistance	11		11	810		810	794		794
Peacekeeping operations	3		3	34		34	38		38
Other	6		6	38		38	38		38
Proprietary receipts from the public		51	-51		164	-164		158	-158
Total—International security assistance	455	163	292	7,313	499	6,814	4,951	488	4,463
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	183		183	874		874	911		911
Inter-American Development Bank	33		33	323		323	298		298
Other	27		27	212		212	140		140
International organizations and programs	78		78	324		324	283		283
Total—Multilateral assistance	322		322	1,733		1,733	1,633		1,633
Agency for International Development:									
Functional development assistance program	114	(**)	114	1,224	4	1,220	1,223	4	1,219
Operating expenses, Agency for International Development	29		29	344		344	332		332
Payment to Foreign Service retirement and disability fund				41		41	37		37
Other	30	2	28	273	27	246	220	24	196
Proprietary receipts from the public		62	-62		713	-713		691	-691
Total—Agency for International Development	173	64	109	1,882	744	1,138	1,811	719	1,092
Trade and development program	1		1	12		12	9		9
Peace Corps	15		15	108	(**)	108	102		102
Overseas Private Investment Corporation	(**)	9	-9	-13	81	-94	34	120	-85
Inter-American Foundation	2	4	-2	22	16	6	20	7	13
African Development Foundation	(**)		(**)	3		3	1		1
Total—International development assistance	514	78	436	3,748	841	2,907	3,610	846	2,764

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs				-336		-336	382		-382
Military sales programs:									
Foreign military sales trust fund	\$920		\$920	8,916		8,916	10,137		10,137
Other	9	(**)	8	57	\$79	-23	26	\$90	-64
Proprietary receipts from the public		\$458	-458		8,786	-8,786		10,420	-10,420
Other	1		1	6		6	-3		-3
Total—Funds Appropriated to the President	1,928	699	1,227	20,059	10,205	9,853	19,514	11,844	7,670
Department of Agriculture:									
Departmental administration	16		16	84		84	69		69
Agricultural Research Service	51		51	455		455	449		449
Cooperative State Research Service	19		19	221		221	215		215
Extension Service	25		25	310		310	299		299
Statistical Reporting Service	6		6	52		52	52		52
Economic Research Service	5		5	41		41	33		33
Foreign Agricultural Service	8		8	72		72	68		68
Foreign Assistance Programs	185		185	1,725		1,725	869		869
Agricultural Stabilization and Conservation Service	19		19	222		222	246		246
Federal Crop Insurance Corporation	45	4	41	573	138	434	615	86	529
Commodity Credit Corporation	1,651	493	1,158	22,894	6,101	16,793	13,478	6,146	7,332
Rural Electrification Administration	3	(**)	3	279		277	31		31
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	(**)		(**)	(**)	(**)	(**)		1	-1
Rural housing insurance fund	661	362	298	8,220	6,111	2,109	8,745	6,630	2,116
Agricultural credit insurance fund	532	403	129	12,554	9,691	2,863	12,290	9,793	2,497
Rural development insurance fund	196	54	142	2,783	2,071	711	2,883	2,174	709
Rural water and waste disposal grants	18		18	157		157	121		121
Salaries and expenses	40		40	309		309	292		292
Other	2		2	26		26	36		36
Total—Farmers Home Administration	1,448	819	629	24,049	17,873	6,176	24,366	18,597	5,769
Soil Conservation Service:									
Conservation operations	40		40	341		341	327		327
Watershed and flood prevention operations	27		27	222		222	196		196
Other	7		7	67		67	68		68
Animal and Plant Health Inspection Service	37		37	276		276	269		269
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	-30		-30	375		375	369		369
Other	14	3	11	157	30	127	140	34	106
Food Safety and Inspection Service	42		42	330		330	312		312
Food and Nutrition Service:									
Food stamp program	955		955	10,763		10,763	10,642		10,642
Nutrition assistance for Puerto Rico	70		70	744		744	748		748
Child nutrition programs	168		168	3,493		3,493	3,430		3,430
Women, infants and children programs	126		126	1,408		1,408	1,295		1,295
Other	26		26	245		245	261		261
Total—Food and Nutrition Service	1,344		1,344	16,653		16,653	16,376		16,376
Forest Service:									
Forest research	13		13	103		103	100		100
National Forests system	210		210	1,085		1,085	970		970
Construction	32		32	274		274	295		295
Forest Service permanent appropriations	5		5	274		274	206		206
Cooperative work	16		16	131		131	118		118
Other	30		30	176		176	168		168
Total—Forest Service	306		306	2,043		2,043	1,858		1,858
Other	18	2	17	125	12	113	103	(**)	103
Proprietary receipts from the public		95	-95		926	-926		923	-923
Intrabudgetary transactions				(**)		(**)	-2		-2
Total—Department of Agriculture	5,288	1,416	3,872	71,565	25,082	46,483	60,806	25,787	35,019

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	\$4		\$4	\$34		\$34	\$34		\$34
Bureau of the Census	13		13	165		165	151		151
Economic and Statistical Analysis	4		4	63		63	54		54
Economic Development Assistance	33	\$9	24	432	\$83	349	280	\$89	191
Promotion of Industry and Commerce	20		20	229		229	225		225
Science and technology:									
National Oceanic and Atmospheric Administration	72	2	69	981	14	966	915	14	902
Patent and Trademark Office	7		7	89		89	62		62
National Bureau of Standards	19		19	119		119	109		109
National Telecommunications and Information Administration	2		2	31		31	29		29
Total—Science and technology	100	2	98	1,219	14	1,205	1,115	14	1,102
Proprietary receipts from the public		5	-5		62	-62		60	-60
Intrabudgetary transactions	-1		-1	-10		-10	11		11
Total—Department of Commerce	174	16	158	2,132	160	1,972	1,870	162	1,708
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,328		2,328	23,815		23,815	16,710		16,710
Department of the Navy	1,906		1,906	20,327		20,327	14,371		14,371
Department of the Air Force	1,687		1,687	17,702		17,702	12,463		12,463
Imputed accruals for retirement							15,079		15,079
Total—Military personnel³	5,921		5,921	61,844		61,844	58,623		58,623
Operation and maintenance:									
Department of the Army	1,767		1,767	17,604		17,604	16,784		16,784
Department of the Navy	2,315		2,315	22,955		22,955	21,486		21,486
Department of the Air Force	2,043		2,043	18,329		18,329	17,657		17,657
Defense agencies	749		749	6,632		6,632	5,724		5,724
Total—Operation and maintenance	6,874		6,874	65,521		65,521	61,651		61,651
Procurement:									
Department of the Army	1,634		1,634	13,646		13,646	12,482		12,482
Department of the Navy	2,420		2,420	23,482		23,482	21,966		21,966
Department of the Air Force	2,734		2,734	25,780		25,780	21,599		21,599
Defense agencies	81		81	953		953	706		706
Total—Procurement	6,869		6,869	63,861		63,861	56,753		56,753
Research, development, test, and evaluation:									
Department of the Army	357		357	3,604		3,604	3,497		3,497
Department of the Navy	711		711	7,326		7,326	6,056		6,056
Department of the Air Force	1,049		1,049	10,732		10,732	9,483		9,483
Defense agencies	404		404	3,208		3,208	2,064		2,064
Total—Research, development, test, and evaluation	2,521		2,521	24,870		24,870	21,100		21,100
Military construction:									
Department of the Army	100		100	1,047		1,047	865		865
Department of the Navy	112		112	1,151		1,151	966		966
Department of the Air Force	149		149	1,359		1,359	1,186		1,186
Defense agencies	54		54	325		325	368		368
Total—Military construction	414		414	3,882		3,882	3,386		3,386
Family housing	276		276	2,398	1	2,398	2,216		2,216
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	2	2	(**)	2	2	(**)
Intragovernmental funds:									
Department of the Army	-22		-22	183		183	-38		-38
Department of the Navy	-326		-326	-269		-269	-317		-317
Department of the Air Force	18		18	492		492	-160		-160
Defense agencies	134		134	774		774	-310		-310
Other	25	27	-2	257	261	-4	228	262	-33
Proprietary receipts from the public		87	-87		730	-730		644	-644
Intrabudgetary transactions	-9		-9	213		213	217		217
Total—Department of Defense—Military	22,694	114	22,580	224,028	993	223,035	203,353	908	202,445

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$14	.....	\$14	\$123	.....	\$123	\$124	.....	\$124
Construction, general	88	.....	88	939	.....	939	993	.....	993
Operation and maintenance, general	129	.....	129	1,146	.....	1,146	1,122	.....	1,122
Flood control	30	.....	30	328	.....	328	389	.....	389
Other	12	.....	12	229	.....	229	181	.....	181
Proprietary receipts from the public .....	.....	\$7	-7	.....	\$65	-65	.....	\$59	-59
Total—Corps of Engineers	274	7	267	2,766	65	2,701	2,809	59	2,749
Military retirement fund:									
Payments to military retirement fund .....	.....	.....	.....	9,500	.....	9,500	.....	.....	.....
Military retirement fund ³	1,452	.....	1,452	14,351	.....	14,351	15,085	.....	215,085
Intrabudgetary transactions .....	.....	.....	.....	-9,500	.....	-9,500	.....	.....	.....
Other	1	(**)	1	36	1	36	36	(**)	35
Proprietary receipts from the public .....	.....	(**)	(**)	.....	6	-6	.....	5	-5
Total—Department of Defense—Civil	1,727	7	1,719	17,153	71	17,082	17,930	65	17,865
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	347	.....	347	3,776	.....	3,776	2,935	.....	2,935
Impact aid	43	.....	43	623	.....	623	527	.....	527
Special programs	1	.....	1	521	.....	521	537	.....	537
Indian education	-3	.....	-3	82	.....	82	68	.....	68
Total—Office of Elementary and Secondary Education	388	.....	388	5,003	.....	5,003	4,066	.....	4,066
Office of Bilingual Education and Minority Languages Affairs									
Affairs	12	.....	12	161	.....	161	159	.....	159
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	68	.....	68	949	.....	949	875	.....	875
Rehabilitation services and handicapped research	51	.....	51	744	.....	744	1,220	.....	1,220
Office of Vocational and Adult Education	55	.....	55	610	.....	610	717	.....	717
Office of Postsecondary Education:									
College housing loans	3	6	-3	78	271	-193	125	205	-80
Student financial assistance	308	.....	308	3,842	.....	3,842	3,367	.....	3,367
Guaranteed student loans	466	.....	466	3,326	.....	3,326	3,092	.....	3,092
Higher education	27	.....	27	384	.....	384	382	.....	382
Higher education facilities loans and insurance	1	.....	1	5	.....	5	14	.....	14
Total—Office of Postsecondary Education	805	6	799	7,635	271	7,364	6,979	205	6,774
Office of Educational Research and Improvement									
Special institutions	11	.....	11	107	.....	107	250	.....	250
Departmental management	15	.....	15	246	.....	246	118	.....	118
Proprietary receipts from the public	34	.....	34	269	.....	269	286	.....	286
.....	.....	-1	1	.....	15	-15	.....	26	-26
Total—Department of Education	1,438	5	1,433	15,725	286	15,438	14,670	231	14,439
Department of Energy:									
Atomic energy defense activities									
Energy programs:	569	.....	569	6,461	.....	6,461	5,573	.....	5,573
General science and research activities	61	.....	61	641	.....	641	590	.....	590
Energy supply, R and D activities	165	.....	165	1,967	.....	1,967	2,082	.....	2,082
Uranium supply and enrichment activities	149	.....	149	1,535	.....	1,535	1,653	.....	1,653
Fossil energy research and development	30	.....	30	306	.....	306	299	.....	299
Naval petroleum and oil shale reserves	15	.....	15	130	.....	130	126	.....	126
Energy conservation	41	.....	41	422	.....	422	474	.....	474
Strategic petroleum reserve	19	.....	19	199	.....	199	176	.....	176
Nuclear waste disposal fund	42	.....	42	279	.....	279	242	.....	242
Other	455	.....	455	698	.....	698	244	.....	244
Total—Energy programs	977	.....	977	6,177	.....	6,177	5,886	.....	5,886
Power Marketing Administration									
Departmental administration	89	92	-3	1,139	1,410	-271	1,210	1,347	-138
Proprietary receipts from the public	41	.....	41	320	.....	320	322	.....	322
.....	.....	357	-357	.....	4,270	-4,270	.....	3,672	-3,672
Total—Department of Energy	1,676	449	1,226	14,097	5,680	8,417	12,991	5,019	7,972

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$31	(**)	\$31	\$385	\$2	\$382	\$361	\$3	\$358
Health Resources and Services Administration:									
Public enterprise funds	-4	(**)	-5	21	2	19	25	1	25
Health resources and services	98		98	1,315		1,315	1,246		1,246
Indian health and facilities	72		72	796		796	729		729
Centers for Disease Control	17		17	343		343	327		327
National Institutes of Health:									
Cancer research	86		86	1,025		1,025	946		946
Heart, lung, and blood research	65		65	682		682	593		593
Arthritis, diabetes, and digestive and kidney diseases	39		39	453		453	392		392
Neurological and communicative disorders and stroke	27		27	323		323	282		282
Allergy and infectious diseases	24		24	308		308	269		269
General medical sciences	40		40	408		408	347		347
Child health and human development	22		22	267		267	235		235
Other research institutes	49		49	540		540	456		456
Research resources	22		22	240		240	213		213
Other	26		26	75		75	65		65
Total—National Institutes of Health	400		400	4,320		4,320	3,798		3,798
Alcohol, Drug Abuse, and Mental Health Administration	109		109	865		865	844		844
Office of Assistant Secretary for Health	19		19	174		174	156		156
Total—Public Health Service	743	\$1	742	8,219	4	8,215	7,486	4	7,483
Health Care Financing Administration:									
Grants to States for Medicaid	1,914		1,914	20,829		20,829	18,621		18,621
Payments to health care trust funds	1,528		1,528	17,845		17,845	17,846		17,846
Program management	44		44	52		52	106		106
Federal hospital insurance trust fund:									
Benefit payments	3,998		3,998	44,097		44,097	39,202		39,202
Administrative expenses and construction	51		51	755		755	586		586
Interest on normalized tax transfers				13		13	187		187
Total—FHI trust fund	4,049		4,049	44,865		44,865	39,974		39,974
Federal supplementary medical ins. trust fund:									
Benefit payments	1,987		1,987	19,749		19,749	18,036		18,036
Administrative expenses and construction	57		57	845		845	845		845
Total—FSMI trust fund	2,044		2,044	20,594		20,594	18,881		18,881
Total—Health Care Financing Administration	9,578		9,578	104,186		104,186	95,428		95,428
Social Security Administration:									
Payments to social security trust funds	14		14	3,409		3,409	6,304		6,304
Special benefits for disabled coal miners	86		86	954		954	1,056		1,056
Supplemental security income program	1,541		1,541	9,527		9,527	8,427		8,427
Assistance payments program	748		748	7,989		7,989	7,749		7,749
Child support enforcement	51		51	550		550	512		512
Low income home energy assistance	66		66	2,080		2,080	1,996		1,996
Refugee and entrant assistance	35		35	430		430	561		561
Payments to States from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	13,932		13,932	151,438		151,438	155,820		155,820
Administrative expenses and construction	132		132	1,484		1,484	1,451		1,451
Payment to railroad retirement account				2,310		2,310	2,404		2,404
Vocational rehabilitation services									
Interest expense on interfund borrowings	119		119	1,456		1,456	1,729		1,729
Interest on normalized tax transfers				722		722	683		683
Total—FOASI trust fund	14,183		14,183	157,410		157,410	162,087		162,087

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,578	.....	\$1,578	\$17,090	.....	\$17,090	\$17,654	.....	\$17,654
Administrative expenses and construction	45	.....	45	555	.....	555	545	.....	545
Payment to railroad retirement account .....	.....	.....	.....	43	.....	43	22	.....	22
Vocational rehabilitation services .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	69	.....	69	77	.....	77
Total—FDI trust fund	1,622	.....	1,622	17,757	.....	17,757	18,298	.....	18,298
Total—Social Security Administration	18,345	.....	18,345	200,105	.....	200,105	206,991	.....	206,991
Human Development Services:									
Social services block grant	268	.....	268	2,560	.....	2,560	2,634	.....	2,634
Human development services	157	.....	157	1,715	.....	1,715	1,640	.....	1,640
Family social services	83	.....	83	707	.....	707	599	.....	599
Work incentives	24	.....	24	239	.....	239	252	.....	252
Community services	30	.....	30	345	.....	345	332	.....	332
Other	(**)	(**)	(**)	2	\$3	-1	7	\$1	6
Total—Human Development Services	562	(**)	562	5,569	3	5,566	5,464	1	5,462
Departmental management	21	.....	21	214	.....	214	259	.....	259
Proprietary receipts from the public .....	.....	\$474	-474	.....	5,112	-5,112	.....	4,903	-4,903
Intradepartmental transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund									
Federal supplementary medical insurance trust fund ..	-1,528	.....	-1,528	-16,543	.....	-16,543	-16,740	.....	-16,740
Payments for tax and other credits ⁴ :									
Federal old-age and survivors insurance trust fund ...	-13	.....	-13	-3,120	.....	-3,120	-5,744	.....	-5,744
Federal disability insurance trust fund	-1	.....	-1	-288	.....	-288	-560	.....	-560
Federal hospital insurance trust fund .....	.....	.....	.....	-1,302	.....	-1,302	-1,106	.....	-1,106
Other	-119	.....	-119	-1,456	.....	-1,456	-1,686	.....	-1,686
Total—Department of Health and Human Services	27,588	475	27,112	295,582	5,119	290,462	289,791	4,907	284,884
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	339	490	-150	3,039	3,668	-628	2,550	2,883	-333
Housing for the elderly or handicapped fund	41	36	5	892	398	494	988	343	646
Other	6	5	2	63	52	10	43	44	-1
Rent supplement payments	5	.....	5	-124	.....	-124	110	.....	110
Homeownership assistance	23	.....	23	249	.....	249	255	.....	255
Rental housing assistance	37	.....	37	568	.....	568	628	.....	628
Low-rent public housing	162	.....	162	2,102	.....	2,102	1,639	.....	1,639
College housing grants .....	(**)	.....	(**)	4	.....	4	20	.....	20
Lower income housing assistance	579	.....	579	6,490	.....	6,490	5,587	.....	5,587
Other	-2	.....	-2	-1	.....	-1	(**)	.....	(**)
Total—Housing Programs	1,190	530	660	13,283	4,118	9,166	11,820	3,270	8,550
Public and Indian Housing:									
Low-rent housing—loans and other expenses	150	32	117	14,269	407	13,861	702	581	120
Payments for operation of low-income housing projects ..	118	.....	118	1,115	.....	1,115	1,033	.....	1,033
Total—Public and Indian Housing	268	32	236	15,384	407	14,976	1,734	581	1,153
Government National Mortgage Association:									
Special assistance functions fund .....	(**)	.....	(**)	(**)	.....	(**)	2,476	1,571	905
Emergency mortgage purchase assistance .....	.....	.....	.....	.....	.....	.....	313	173	140
Management and liquidating functions fund	24	26	-2	557	1,094	-537	69	152	-82
Guarantees of mortgage-backed securities	3	30	-26	25	242	-217	19	195	-176
Participation sales fund	20	.....	20	-75	.....	-75	-59	.....	-59
Total—Government National Mortgage Association	48	56	-8	507	1,336	-828	2,818	2,090	728
Community Planning and Development:									
Public enterprise fund	7	10	-3	99	128	-29	93	141	-47
Community development grants	327	.....	327	3,505	.....	3,505	3,519	.....	3,519
Urban development action grants	44	.....	44	457	.....	457	425	.....	425
Other	3	.....	3	19	.....	19	13	.....	13
Total—Community Planning and Development	381	10	371	4,080	128	3,952	4,051	141	3,910
Management and administration	33	.....	33	274	.....	274	280	1	280
Other	4	.....	4	46	.....	46	35	.....	35
Total—Department of Housing and Urban Development	1,924	628	1,296	33,575	5,989	27,586	20,738	6,082	14,656

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$59		\$59	\$403		\$403	\$372		\$372
Payments in lieu of taxes	(**)		(**)	2		2	(**)		(**)
Payments to States and counties for general purpose fiscal assistance				81		81	53		53
Other	8		8	92		92	73		73
Minerals Management Service	66		66	648		648	835		835
Office of Surface Mining Reclamation and Enforcement	28		28	247		247	185		185
Total—Land and minerals management	160		160	1,474		1,474	1,519		1,519
Water and science:									
Bureau of Reclamation:									
Construction program	87	\$12	75	647	\$70	577	598	\$75	523
Operation and maintenance	16		16	129		129	125		125
Other	18		18	132		132	124		124
Geological Survey	52		52	427		427	441		441
Bureau of Mines	17	2	14	154	21	132	160	17	143
Total—Water and science	190	15	175	1,488	92	1,397	1,448	93	1,355
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
	56		56	544		544	458		458
National Park Service	102		102	963		963	960		960
Total—Fish and wildlife and parks	158		158	1,508		1,508	1,419		1,419
Bureau of Indian Affairs:									
Operation of Indian programs	78		78	886		886	822		822
Construction	10		10	111		111	116		116
Indian tribal funds	32		32	313		313	400		400
Other	7	1	6	56	10	46	58	8	50
Total—Bureau of Indian Affairs	127	1	127	1,365	10	1,355	1,396	8	1,388
Territorial and International Affairs									
	14		14	174		174	162		162
Departmental offices	7		7	93		93	77		77
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska		(**)	(**)		4	-4		7	-7
Other		161	-161		1,724	-1,724		1,536	-1,536
Intrabudgetary transactions				-28		-28		-32	-32
Total—Department of the Interior	656	176	480	6,074	1,830	4,244	5,989	1,844	4,345
Department of Justice:									
General administration									
	5		5	78		78	64		64
United States Parole Commission	1		1	8		8	6		6
Legal activities	65		65	730		730	626		626
Interagency law enforcement	4		4	74		74	59		59
Federal Bureau of Investigation	114		114	984		984	872		872
Drug Enforcement Administration	21		21	305		305	264		264
Immigration and Naturalization Service	39		39	515		515	476		476
Federal Prison System	46	2	44	525	24	501	492	20	471
Office of Justice Programs	2		2	117		117	117		117
Other	1	5	-3	-5	58	-63	-17		-17
Total—Department of Justice	298	7	291	3,331	81	3,250	2,959	20	2,939
Department of Labor:									
Employment and Training Administration:									
Program administration	5		5	56		56	75		75
Training and employment services	490		490	3,121		3,121	2,929		2,929
Community service employment for older Americans	33		33	299		299	290		290
Federal unemployment benefits and allowances	8		8	40		40	31		31
State unemployment insurance and employment service operation	63		63	17		17	76		76
Advances to the unemployment trust fund and other funds				1,281		1,281	3,437		3,437
Other	(**)		(**)	-15		-15	-126		-126

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,160		\$1,160	\$14,893		\$14,893	\$15,697		\$15,697
State administrative expenses	160		160	2,165		2,165	2,091		2,091
Federal administrative expenses	6		6	105		105	79		79
Veterans employment and training	10		10	104		104			
Interest on refunds of taxes	(**)		(**)	5		5	129		129
Repayment of advances from the general fund				940		940	720		720
Interest on advances to the Employment Security Administration account							1		1
Railroad-unemployment insurance:									
Railroad unemployment benefits	12		12	162		162	208		208
Administrative expenses	1		1	18		18	12		12
Payment of interest on advances from railroad retirement account				5		5			
Total—Unemployment trust fund	1,350		1,350	18,398		18,398	18,936		18,936
Total—Employment and Training Administration	1,949		1,949	23,197		23,197	25,650		25,650
Labor-Management Services	5		5	53		53	52		52
Pension Benefit Guaranty Corporation	12	\$29	-16	174	\$201	-27	138	\$159	-21
Employment Standards Administration:									
Salaries and expenses	14		14	166		166	161		161
Special benefits	129		129	111		111	162		162
Black lung disability trust fund	50		50	567		567	577		577
Special workers' compensation expenses	4		4	52		52	41		41
Occupational Safety and Health Administration	17		17	193		193	191		191
Mine Safety and Health Administration	12		12	141		141	139		139
Bureau of Labor Statistics	14		14	131		131	121		121
Departmental management	21		21	124		124	115		115
Proprietary receipts from the public		(**)	(**)		7	-7		32	-32
Intrabudgetary transactions	-25		-25	-2,549		-2,549	-4,332		-4,332
Total—Department of Labor	2,200	29	2,171	22,361	208	22,152	23,014	191	22,823
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	156		156	1,125		1,125	957		957
Acquisition, operation, and maintenance of buildings abroad	13		13	210		210	187		187
Payment to Foreign Service retirement and disability fund				107		107	109		109
Foreign Service retirement and disability fund	19		19	188		188	192		192
Other	1		1	20		20	18		18
Total—Administration of Foreign Affairs	188		188	1,650		1,650	1,464		1,464
International Organizations and Conferences	30		30	538		538	568		568
International Commissions	1		1	22		22	22		22
Migration and Refugee Assistance	31		31	337		337	289		289
International Narcotics Control	5		5	47		47	29		29
Other	3		3	42		42	11		11
Proprietary receipts from the public					(**)	(**)		2	-2
Intrabudgetary transactions	(**)		(**)	-149		-149	-148		-148
Total—Department of State	259		259	2,487	(**)	2,487	2,235	2	2,233
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,592		1,592	11,191		11,191	9,079		9,079
Other	3		3	6		6	19		19
Other programs	16		16	257		257	306		306
Total—Federal Highway Administration	1,611		1,611	11,455		11,455	9,404		9,404
National Highway Traffic Safety Administration:									
Operations and research	2		2	59		59	54		54
Trust fund share of highway safety programs	14		14	126		126	121		121
Other	(**)		(**)	1		1	7		7

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	(**)	\$1	-\$1	\$30	\$26	\$4	\$123	\$74	\$49
Northeast corridor improvement program	\$19	.....	19	142	.....	142	218	.....	218
Grants to National Railroad Passenger Corporation	1	.....	1	763	.....	763	1,955	.....	1,955
Other	11	.....	11	104	.....	104	248	.....	248
Total—Federal Railroad Administration	31	1	30	1,039	26	1,012	2,543	74	2,470
Urban Mass Transportation Administration:									
Formula grants	168	.....	168	1,264	.....	1,264	1,183	.....	1,183
Discretionary grants	63	.....	63	494	.....	494	216	.....	216
Other	112	.....	112	1,330	.....	1,330	1,982	.....	1,982
Federal Aviation Administration:									
Operations	38	.....	38	1,554	.....	1,554	2,106	.....	2,106
Other	8	(**)	8	99	(**)	99	120	(**)	119
Airport and airway trust fund:									
Grants-in-aid for airports	64	.....	64	680	.....	680	613	.....	613
Facilities and equipment	35	.....	35	376	.....	376	239	.....	239
Research, engineering and development	24	.....	24	240	.....	240	131	.....	131
Operations	156	.....	156	923	.....	923	257	.....	257
Total—Airport and airway trust fund	279	.....	279	2,219	.....	2,219	1,240	.....	1,240
Total—Federal Aviation Administration	325	(**)	325	3,872	(**)	3,872	3,466	(**)	3,465
Coast Guard:									
Operating expenses	137	.....	137	1,569	.....	1,569	1,515	.....	1,515
Acquisition, construction, and improvements	28	.....	28	402	.....	402	396	.....	396
Retired pay	26	.....	26	273	.....	273	286	.....	286
Other	9	(**)	8	116	4	112	106	4	102
Total—Coast Guard	199	(**)	199	2,361	4	2,357	2,302	4	2,298
Maritime Administration:									
Public enterprise funds	64	17	47	400	222	178	191	169	23
Ship construction .....	(**)	.....	(**)	5	.....	5	13	.....	13
Operating-differential subsidies	26	.....	26	324	.....	324	304	.....	304
Other	7	.....	7	82	.....	82	78	.....	78
Other	17	2	15	148	11	138	145	11	134
Proprietary receipts from the public .....	.....	6	-6	.....	59	-59	.....	57	-57
Intrabudgetary transactions	-1	.....	-1	-8	.....	-8	-5	.....	-5
Total—Department of Transportation	2,639	26	2,612	22,952	322	22,630	22,004	315	21,689
Department of the Treasury:									
Office of the Secretary	-122	.....	-122	-398	.....	-398	-31	.....	-31
Office of Revenue Sharing:									
Salaries and expenses	1	.....	1	7	.....	7	6	.....	6
General revenue sharing .....	(**)	.....	(**)	4,583	.....	4,583	4,567	.....	4,567
Federal Law Enforcement Training Center	1	.....	1	16	.....	16	15	.....	15
Financial Management Service:									
Salaries and expenses	19	.....	19	223	.....	223	204	.....	204
Claims, judgements, and relief acts	42	.....	42	300	.....	300	214	.....	214
Advances to the railroad retirement account .....	.....	.....	.....	.....	.....	.....	525	.....	525
Payments to Synthetic Fuels Corporation	4	.....	4	37	.....	37	15	.....	15
Other	13	.....	13	97	.....	97	16	.....	16
Total—Financial Management Service	78	.....	78	657	.....	657	974	.....	974
Bureau of Alcohol, Tobacco and Firearms	11	.....	11	155	.....	155	145	.....	145
United States Customs Service	53	.....	53	699	.....	699	652	.....	652
Bureau of Engraving and Printing	-1	.....	-1	-33	.....	-33	-17	.....	-17
Bureau of the Mint	7	.....	7	78	.....	78	-83	.....	-83
Bureau of the Public Debt	31	.....	31	183	.....	183	170	.....	170

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$8		\$8	\$97		\$97	\$89		\$89
Processing tax returns	74		74	967		967	797		797
Examinations and appeals	91		91	1,264		1,264	1,154		1,154
Investigation, collection and taxpayer service	72		72	979		979	942		942
Payment where credit exceeds liability for tax	24		24	1,081		1,081	1,181		1,181
Refunding internal revenue collections, interest	382		382	1,636		1,636	1,209		1,209
Internal revenue collections for Puerto Rico	27		27	308		308	337		337
Other	(**)	\$1	(**)	2	\$3	-1	2	\$3	(**)
Total—Internal Revenue Service	679	1	678	6,334	3	6,332	5,711	3	5,708
United States Secret Service	21		21	277		277	244		244
Comptroller of the Currency	12	1	11	156	182	-26	150	160	-10
Interest on the public debt:									
Public issues (accrual basis)	12,709		12,709	135,697		135,697	117,091		117,091
Special issues (cash basis)	983		983	30,042		30,042	24,403		24,403
Total—Interest on the public debt	13,691		13,691	165,738		165,738	141,494		141,494
Proprietary receipts from the public	(**)	173	-173	(**)	2,881	-2,882	(**)	3,062	-3,062
Receipts from off-budget Federal entities		960	-960		15,196	-15,196		13,639	-13,639
Intrabudgetary transactions	-330		-330	-5,638		-5,638	-6,673		-6,673
Total—Department of the Treasury	14,133	1,135	12,997	172,814	18,263	154,552	147,322	16,864	130,458
Environmental Protection Agency:									
Salaries and expenses	50		50	576		576	539		539
Research and development	14		14	144		144	146		146
Abatement, control, and compliance	50		50	405		405	382		382
Construction grants	286		286	2,719		2,719	2,388		2,388
Hazardous substance response trust fund	33		33	348		348	262		262
Other	(**)	(**)	(**)	48	1	48	49	1	48
Proprietary receipts from the public		1	-1		7	-7		3	-3
Intrabudgetary transactions				-44		-44	-44		-44
Total—Environmental Protection Agency	433	1	433	4,196	7	4,189	3,723	4	3,719
General Services Administration:									
Real property activities	145		145	-335		-335	-110		-110
Personal property activities	-50		-50	101		101	135		135
Office of Information Resources Management	12		12	-9		-9	-30		-30
Federal property resources activities	17		17	-17		-17	91		91
General activities	12		12	140	(**)	140	127	(**)	127
Proprietary receipts from the public		7	-7		69	-69		91	-91
Other		127	-127		80	-80		-32	32
Total—General Services Administration	135	135	1	-120	149	-269	212	59	153
National Aeronautics and Space Administration:									
Research and development	229		229	1,936		1,936	2,742		2,742
Space flight, control, and data communications	220		220	3,412		3,412	2,575		2,575
Construction of facilities	15		15	155		155	96		96
Research and program management	89		89	1,222		1,222	1,132		1,132
Other	(**)		(**)	(**)		(**)			
Total—National Aeronautics and Space Administration	553		553	6,725		6,725	6,545		6,545
Office of Personnel Management:									
Salaries and expenses	13		13	134		134	113		113
Government payment for annuitants, employees health benefits	129		129	1,356		1,356	1,271		1,271
Payment to civil service retirement and disability fund	(**)		(**)	1		1	1		1
Civil service retirement and disability fund	1,958		1,958	21,107		21,107	19,891		19,891
Employees health benefits fund	585	569	16	6,040	6,284	-245	5,986	6,034	-48
Employees life insurance fund	76	236	-160	817	1,501	-684	677	1,391	-714
Retired employees health benefits fund	1	1	(**)	10	14	-4	15	15	(**)
Other	-3		-3	4		4	-7		-7
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)		(**)	-1		-1	-1		-1
Other	-3		-3	-33		-33	-32		-32
Total—Office of Personnel Management	2,755	806	1,949	29,436	7,799	21,637	27,914	7,440	20,474

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$88	\$83	\$4	\$899	\$795	\$104	\$938	\$696	\$242
Disaster loan fund	24	51	-27	498	749	-251	374	777	-404
Other	(**)	2	-2	27	16	12	37	14	23
Salaries and expenses	20		20	248		248	240		240
Other	(**)		(**)	(**)	(**)	(**)			
Total—Small Business Administration	131	136	-5	1,672	1,560	112	1,589	1,488	101
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	161	73	88	1,503	1,295	208	1,396	1,125	271
Direct loan revolving fund	2	5	-4	21	58	-37	25	66	-41
Other	34	27	7	396	419	-24	399	430	-31
Compensation and pensions	2,333		2,333	14,172		14,172	13,878		13,878
Readjustment benefits	106		106	1,193		1,193	1,434		1,434
Medical care	706		706	8,006		8,006	7,476		7,476
Medical and prosthetic research	15		15	201		201	173		173
General operating expenses	62		62	705		705	659		659
Construction projects	47		47	481		481	435		435
Post-Vietnam era veterans education account	12		12	173		173	145		145
Insurance funds:									
National service life	81		81	894		894	854		854
United States government life	4		4	43		43	48		48
Veterans special life	6	4	1	63	131	-67	65	123	-59
Other	10		10	99		99	85		85
Proprietary receipts from the public:									
National service life		33	-33		387	-387		409	-409
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other	-1	20	-21	-1	186	-188		222	-222
Intrabudgetary transactions	-5		-5	-80		-80	-37		-37
Total—Veterans Administration	3,570	163	3,408	27,870	2,476	25,394	27,033	2,375	24,658
Independent agencies:									
Action	12		12	122		122	124		124
Board for International Broadcasting	7		7	90		90	90		90
Consumer Product Safety Commission	3		3	33		33	31		31
Corporation for Public Broadcasting				151		151	138		138
District of Columbia:									
Federal payment				533		533	486		486
Loans and repayable advances					311	-311	115	31	84
Equal Employment Opportunity Commission	9		9	146		146	140		140
Export-Import Bank of the United States	185	288	-103	3,167	3,889	-723	3,807	3,169	639
Federal Communications Commission	7		7	85		85	80		80
Federal Deposit Insurance Corporation	318	1,033	-715	3,804	5,698	-1,894	5,991	5,858	133
Federal Emergency Management Agency:									
Public enterprise funds	19	32	-14	228	317	-89	492	335	157
Salaries and expenses	11		11	124		124	121		121
Emergency management and planning assistance	41		41	351		351	225		225
Emergency food distribution and shelter program	(**)		(**)	69		69	58		58
Other				(**)		(**)		(**)	(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	3	4	(**)	81	81	(**)	70	71	-1
Federal Savings and Loan Insurance Corp. fund	419	430	-11	3,062	2,653	409	875	1,502	-627
Other	4		4	60		60	61		61
Federal Trade Commission									
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority				71		71	33		33
Other	1	(**)	(**)	8	2	6	7	2	5
Interstate Commerce Commission	3		3	47		47	53		53
Legal Services Corporation	26		26	275		275	248		248
Merit Systems Protection Board	3		3	22		22	24		24
National Archives and Record Administration	12		12	92	(**)	92	80	(**)	80
National Credit Union Administration:									
Central liquidity facility	19	18	1	1,070	1,113	-43	597	446	151
Other	-2	6	-8	49	833	-784	74	111	-36

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$11		\$11	\$133		\$133	\$129		\$129
National Endowment for the Humanities	19		19	135		135	126		126
Institute of Museum Services	5		5	19		19	17		17
National Labor Relations Board	9		9	124		124	121		121
National Science Foundation	140		140	1,174		1,174	1,076		1,076
National Transportation Safety Board	1		1	20		20	19		19
Nuclear Regulatory Commission	40		40	432		432	427		427
Panama Canal Commission	37	\$34	3	379	\$380	-1	351	\$373	-23
Postal Service (payment to the Postal Service fund)	169		169	1,210		1,210	879		879
Railroad Retirement Board:									
Federal windfall subsidy	34		34	367		367	379		379
Payment to railroad unemployment insurance trust fund	(**)		(**)	-2		-2			
Milwaukee railroad restructuring, administration	-2		-2	(**)		(**)	(**)		(**)
Railroad retirement accounts:									
Social security equivalent benefit account	300		300	3,284		3,284			
Benefits payments and claims	188		188	2,039		2,039	5,206		5,206
Advances to the railroad retirement account from the FOASI trust fund									
Advances to the railroad retirement account from the FDI trust fund	(**)		(**)	-1		-1	-1		-1
Disbursements for the payment of FOASI benefits	(**)		(**)	-2		-2	-50		-50
Disbursements for the payment of FDI benefits	(**)		(**)	(**)		(**)	-4		-4
Administrative expenses	4		4	45		45	40		40
Interest on refunds of taxes	(**)		(**)	7		7	3		3
Other									
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds				-2,131		-2,131	-2,392		-2,392
Interest on advances to railroad unemployment insurance account				-5		-5			
Total—Railroad Retirement Board	522		522	3,602		3,602	3,182		3,182
Securities and Exchange Commission	7		7	96		96	85		85
Smithsonian Institution	21		21	210		210	194		194
Tennessee Valley Authority	400	400	(**)	5,163	4,266	897	4,736	4,362	374
United States Information Agency	77	(**)	77	620	(**)	620	505	(**)	505
United States Railway Association	(**)		(**)	3		3	2		2
Other independent agencies	21	1	20	375	22	353	354	32	321
Total—Independent agencies	2,578	2,246	331	27,432	19,566	7,866	28,223	16,293	9,930
Undistributed offsetting receipts:									
Other interest		(**)	(**)		2	-2		15	-15
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-2		-2	-2		-2
Department of Defense—Military:									
Education Benefits fund	-20		-20	-44		-44			
Department of Defense—Civil:									
Military retirement fund ³	-1,469		-1,469	-15,418		-15,418	-15,079		2-15,079
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-207		-207	-2,081		-2,081	-1,685		-1,685
Federal disability insurance trust fund	-20		-20	-201		-201	-175		-175
Federal hospital insurance trust fund	-127		-127	-1,321		-1,321	-1,200		-1,200
Department of State:									
Foreign Service retirement and disability fund	-3		-3	-35		-35	-35		-35
Office of Personnel Management:									
Civil Service retirement and disability fund	-388		-388	-3,572		-3,572	-3,248		-3,248
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-90		-90	-1,016		-1,016	-858		-858
Subtotal	-2,325		-2,325	-23,689		-23,689	-22,282		-22,282

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-\$3		-\$3	-\$10		-\$10	-\$8		-\$8
Department of Defense—Civil:									
Education benefits fund	2		2	5		5			
Military retirement fund	-21		-21	-994		-994			
Soldiers' and Airmen's Home permanent fund				-13		-13	-11		-11
Corps of Engineers				-16		-16	-7		-7
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-42		-42	-3,394		-3,394	-2,728		-2,728
Federal disability insurance trust fund	-17		-17	-569		-569	-556		-556
Federal hospital insurance trust fund	-27		-27	-2,012		-2,012	-1,679		-1,679
Federal supplementary medical insurance trust fund	-12		-12	-1,145		-1,145	-801		-801
Department of Labor:									
Unemployment trust fund	8		8	-1,230		-1,230	-749		-749
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	-244		-244	-177		-177
Department of Transportation:									
Airport and airway trust fund	-1		-1	-744		-744	-543		-543
Highway trust fund	-5		-5	-1,286		-1,286	-1,066		-1,066
Environmental Protection Agency:									
Post-closure liability trust fund				-1		-1	-1		-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-18		-18	-12,984		-12,984	-10,786		-10,786
Veterans Administration:									
United States government life insurance fund	(**)		(**)	-21		-21	-23		-23
National service life insurance fund	-4		-4	-881		-881	-805		-805
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-107		-107	-164		-164	-134		-134
Other	-7		-7	-62		-62	-58		-58
Subtotal	-254		-254	-25,765		-25,765	-20,133		-20,133
Rents and royalties on the Outer Continental Shelf lands		\$158	-158		\$4,714	-4,714		\$6,092	-6,092
Total—Undistributed offsetting receipts	-2,579	159	-2,737	-49,455	4,716	-54,170	-42,415	6,107	-48,522
Total—Budget outlays	92,450	8,829	83,621	974,201	110,583	863,618	898,393	107,828	790,566
Off-budget Federal entities:									
Federal Financing Bank	1,495	1,522	-26	35,703	28,395	7,308	35,240	28,431	6,810
Petroleum acquisition and transportation, strategic petroleum reserve	262		262	1,588		1,588	2,163		2,163
Postal Service	1,679	2,131	-451	26,547	27,701	-1,155	24,470	25,529	-1,059
Rural electrification and telephone revolving fund	53	80	-27	1,291	1,313	-22	890	814	77
Rural Telephone Bank	7	11	-4	138	144	-6	157	111	46
Synthetic Fuels Corporation fund	3	3		35	35		18	18	
U.S. Railway Association				27	4	22	3	17	-14
Total—Off-budget Federal entities	3,499	3,746	-247	65,328	57,592	7,736	62,941	54,919	8,022
Total—Outlays	95,949	12,576	83,373	1,039,530	168,175	871,355	961,334	162,746	798,588

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$31,728	\$33,470
Receipts from off-budget Federal entities	15,196	13,639
Intrabudgetary transactions	96,713	86,314
Total receipts offset against outlays	143,636	133,423

¹Includes an adjustment to prior reporting

²In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in DoD—Civil (and the income security function) while imputed accruals are included in the DoD—Military (and the national defense function) outlays and offset in undistributed offsetting receipts.

³Effective October 1, 1984 military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account and is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and functional table.

⁴Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

... No transactions.

(**)⁵Less than \$500,000.

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

Source: Financial Management Service, Department of the Treasury.

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

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$17,070	\$245,746	\$183,438	\$1,572,267	\$1,800,943	\$1,818,013
Federal Financing Bank				(**)	(**)	(**)
Total public debt securities	17,070	245,746	183,438	1,572,267	1,800,943	1,818,013
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)						
	-7	-107	-183	4,481	4,381	4,374
Total federal securities	17,063	245,640	183,254	1,576,748	1,805,324	1,822,387
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)						
	906	54,346	16,604	264,159	317,599	318,505
Total borrowing from the public	16,157	191,294	166,650	1,312,589	1,487,725	1,503,882
Accrued interest payable to the public	-3,778	-2,956	841	27,359	28,181	24,402
Allocations of special drawing rights	350	178	-197	4,895	4,723	5,073
Deposit funds	-2	2,095	2,221	12,292	14,389	14,387
Miscellaneous liability accounts (includes checks outstanding etc.)	5,396	1,673	4,535	10,693	6,970	12,366
Total liability accounts	18,122	192,283	174,050	1,367,828	1,541,988	1,560,110
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	1,000	-4,857	-12,528	8,514	2,656	3,656
Tax and loan note accounts	-13,305	-13,728	-13,202	21,913	21,489	8,185
Balance	-12,305	-18,585	-25,730	30,426	24,146	11,841
Special drawing rights:						
Total holdings	615	1,111	24	5,554	6,050	6,665
SDR certificates issued to Federal Reserve Banks				-4,618	-4,618	-4,618
Balance	615	1,111	24	936	1,432	2,047
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments			5,528	19,699	19,699	19,699
Maintenance of value adjustments		687	-636	-1,799	-1,111	-1,111
Letter of credit issued to IMF	1	71	-2,480	-7,992	-7,922	-7,921
Dollar deposits with the IMF		2	19	-50	-49	-49
Receivable/payable (-) for interim maintenance of value adjustments		-745	114	379	-366	-366
Balance	1	15	2,546	10,237	10,251	10,252
Loans to International Monetary Fund	-32	-139	-133	1,364	1,257	1,225
Other cash and monetary assets	-292	677	-1,320	7,548	8,518	8,226
Total cash and monetary assets	-12,013	-16,922	-24,614	50,512	45,604	33,591
Miscellaneous asset accounts	2,580	-1,474	-1,016	16,088	12,034	14,614
Total asset accounts	-9,434	-18,395	-25,629	66,600	57,638	48,204
Excess of liabilities (+) or assets (-)	+27,556	+210,678	+199,679	+1,301,228	+1,484,350	+1,511,906
Transactions not applied to current year's surplus or deficit (See Schedule A for details)						
	41	488	471		447	488
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (-)]	+27,597	+211,167	+200,150	+1,301,228	+1,484,797	+1,512,394

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

...No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,484,350	\$1,301,228	\$1,116,629
Adjustments during current fiscal year for changes in composition of unified budget:			
Excess of liabilities beginning of period (current basis)	1,484,350	1,301,228	1,116,629
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	27,845	203,430	192,127
Changes in composition of unified budget			
Budget surplus (-) or deficit (Table 3)	27,845	203,430	192,127
Off-budget surplus (-) or deficit (Table 3)	-247	7,736	8,022
Total budget surplus (-) or deficit (Table 3)	27,597	211,167	200,150
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-41	-488	-471
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	-41	-488	-471
Excess of liabilities close of period	1,511,906	1,511,906	1,316,308

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	(**)	-\$19	-\$21	\$34	\$15	\$15
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-\$5	-65	-102	153	93	89
Department of Housing and Urban Development:						
Federal Housing Administration	-2	-23	-60	140	118	116
Department of the Interior:						
Bureau of Land Management		1		14	15	15
Department of Transportation:						
Coast Guard:						
Family housing mortgages		(**)	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages				(**)	(**)	(**)
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority				1,725	1,725	1,725
Total agency securities	-7	-107	-183	4,481	4,381	4,374

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, August 1985 and Other Periods (In millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	-1,585	\$4,040	-3,062	\$18,609	\$24,234	\$22,649
Commerce, Fishing Vessels, NOAA		3	9	18	21	21
Export-Import Bank of United States						
Federal Emergency Management Agency:						
National Insurance development fund		14	5	55	69	69
Federal Financing Bank	72	7,408	7,981	144,909	152,246	152,317
Federal Housing Administration:						
General insurance		-180	-170	1,790	1,610	1,610
Special risk insurance		-60	-10	1,984	1,924	1,924
General Services Administration:						
Pennsylvania Avenue Development Corporation		3	5	55	58	58
Rural Communication Development Fund		5	4	18	23	23
Rural Electrification Administration		102		7,865	7,967	7,967
Rural Telephone Bank		8	30	751	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	305	65	485	3,381	3,141	3,446
Agricultural credit insurance fund	150	1,734	1,561	4,486	6,070	6,220
Rural development insurance fund	155	160	196	1,516	1,521	1,676
Federal Crop Ins. Corp	113	113				113
Secretary of Education:						
College housing loans				2,687	2,687	2,687
Secretary of Energy:						
Bonneville Power Administration			30	1,405	1,405	1,405
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped		425	615	4,376	4,801	4,801
Low-rent public housing	119	13,681		1,000	14,562	14,681
Urban renewal fund		-8		8		
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account		-944	2,131	2,279	1,335	1,335
Railroad retirement social security equivalent fund	149	1,549			1,399	1,549
Secretary of Transportation:						
Aircraft purchase loan guarantee program	13	13	23			13
Federal ship revolving fund	50	85			35	85
Rail Passenger Service Act						
Railroad revitalization and improvement			-1			
Rail service assistance			-6			
Regional Rail Reorganization	-64	-64	-199	64	64	
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration:						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of Public Debt Securities	-523	28,152	9,627	199,408	228,083	227,560
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States		41	889	15,690	15,731	15,729
National Credit Union Administration		-46	152	269	224	226
Postal Service		-367	-67	1,087	720	720
Tennessee Valley Authority	-8	1,020	190	13,435	14,463	14,455
U.S. Railway Association		23	-73	51	74	74
Total borrowing from the Federal Financing Bank	-8	671	1,091	30,532	31,212	31,204

Note: Includes only amounts loaned to Federal agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	\$1	\$6			\$5	\$6
Department of Commerce	(**)	96	\$2	\$6	103	102
Department of Energy	-5	1,382			1,386	1,382
Department of Health and Human Services	(**)	4	3	4	9	8
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	127	731	449	3,065	3,669	3,796
Agency securities	(**)	-4	-2	140	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities		-11		11		
Special assistance function fund:						
Public debt securities						
Agency securities		-11	-11	11		
Management and liquidating functions fund:						
Public debt securities	5	669	81	84	747	752
Agency securities	-2	84	(**)	1	87	85
Guarantees of mortgage-backed securities:						
Public debt securities	23	281	175	717	975	998
Agency securities	3	-64	1	67		3
Participation sales fund:						
Public debt securities	33	273	233	1,776	2,016	2,050
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities		(**)		(**)		
Department of the Interior	98	811	990	6,528	7,241	7,338
Department of Labor	16	27	10	284	295	311
Department of Transportation	3	-124	-3	252	125	128
Department of the Treasury	-75	-1,110	741	3,243	2,208	2,133
Veterans Administration:						
Veterans reopened insurance fund	-3	8	27	632	643	641
Independent agencies:						
Export-Import Bank of the United States	106	747	232	27	669	774
Federal Emergency Management Agency:						
National insurance development fund	18	134			116	134
Federal Savings and Loan Insurance Corporation:						
Public debt securities	5	-414	629	6,172	5,753	5,758
Agency securities				67	67	67
National Credit Union Administration	8	784	36	325	1,101	1,109
Other	34	134	49	983	1,083	1,117
Total public debt securities	393	4,439	3,655	24,098	28,144	28,537
Total agency securities	1	-7	-14	310	302	302
Total Federal funds	394	4,432	3,642	24,408	28,445	28,839
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	1	2	2
Library of Congress		(**)	1	2	3	3
The Judiciary:						
Judicial survivors annuity fund	3	10	7	91	99	102
Funds Appropriated to the President		(**)	1	1	1	1
Department of Agriculture	-9	-45	-52	60	25	16
Department of Commerce		(**)	(**)		(**)	(**)
Department of Defense—Military	10	56	45	138	183	194
Department of Defense—Civil	59	11,617			11,557	11,617
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	-397	4,210	-4,393	27,224	31,831	31,434
Agency securities						
Federal disability insurance trust fund	-216	1,367	-1,028	4,656	6,239	6,023
Federal hospital insurance trust fund:						
Public debt securities	-77	3,848	2,350	16,527	20,451	20,375
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	-136	1,874	3,311	9,117	11,126	10,991
Other	(**)	6	5	25	31	31

Table continued on next page.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds—Continued						
Department of the Interior	-\$29	-\$39	-\$196	\$214	\$204	\$175
Department of Labor:						
Unemployment trust fund	1,676	5,978	5,058	12,397	16,699	18,375
Other	10	-8	-5	23	5	15
Department of State:						
Foreign service retirement and disability fund	-15	269	202	1,978	2,261	2,247
Other	(**)	(**)	(**)	(**)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	77	1,101	1,520	6,434	7,457	7,534
Highway trust fund	-316	2,128	2,196	10,840	13,284	12,968
Other	(**)	(**)	(**)	(**)	(**)	(**)
Department of the Treasury	12	173	10	84	245	256
Environmental Protection Agency	-15	-4	50	685	696	681
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,080	12,646	-872	111,829	125,555	124,475
Agency securities				175	175	175
Employees health benefits fund	-18	250	62	913	1,181	1,163
Employees life insurance fund	160	685	717	5,966	6,490	6,650
Retired employees health benefits fund		4	(**)	1	4	4
Veterans Administration:						
Government life insurance fund	-4	-22	-25	294	276	272
National service life insurance:						
Public debt securities	-45	374	364	8,960	9,379	9,334
Agency securities				135	135	135
Veterans special life insurance fund	(**)	67	59	875	943	943
General Post Fund National Homes		10	3	7	17	17
Independent agencies:						
Federal Deposit Insurance Corporation	647	1,823	-199	14,195	15,372	16,019
Harry S. Truman Memorial Scholarship Trust Fund	(**)	3	2	44	47	47
Japan-United States Friendship Commission		(**)	-1	17	17	17
Railroad Retirement Board	-30	1,130	2,784	3,097	4,256	4,226
Other	(**)	-6	2	11	6	5
Total public debt securities	271	49,504	11,981	236,708	285,940	286,211
Total agency securities				765	765	765
Total trust funds	271	49,504	11,981	237,473	286,705	286,976
Off-budget Federal entities:						
Federal Financing Bank	241	411	983	2,277	2,448	2,688
Postal Service		(**)	-2	1	1	1
Rural electrification and telephone revolving fund						
Total public debt securities	241	410	981	2,279	2,449	2,689
Total off-budget Federal entities	241	410	981	2,279	2,449	2,689
Grand total	906	54,348	16,604	264,159	317,599	318,505

...No transactions

(**) Less than \$500,000

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$25,624	\$24,792	\$27,054	\$37,852	\$23,769	\$15,254	\$51,533	\$3,611	\$34,764	\$26,252	\$25,770		\$296,274	\$264,414
Corporation income taxes	937	1,122	11,531	2,779	1,753	8,417	8,855	1,230	10,788	1,892	1,078		50,381	45,002
Social insurance taxes and contributions:														
Employment taxes and contributions	17,418	16,752	17,328	21,661	20,097	19,655	24,649	19,794	20,182	21,136	18,617		216,963	194,193
Unemployment insurance	1,323	2,346	397	1,328	2,615	515	3,062	8,192	501	1,276	3,928		25,483	24,843
Other retirement contributions	366	426	403	406	368	381	391	437	367	1,441	398		4,382	4,226
Excise taxes	3,264	3,151	2,907	3,267	2,585	2,739	2,700	3,235	2,733	3,409	2,544		32,534	34,241
Estate and gift taxes	582	495	469	605	504	430	671	566	428	614	560		5,925	5,562
Customs duties	1,150	989	922	1,085	842	998	939	946	997	1,125	1,151		11,143	10,431
Miscellaneous receipts	1,586	1,421	1,395	1,471	1,488	1,218	1,793	1,783	1,391	1,826	1,730		17,103	15,525
Total—budget receipts this year ..	52,251	51,493	62,404	70,454	54,021	49,606	94,593	39,794	72,151	57,970	55,776		660,188	.....
<i>Total—budget receipts prior year</i>	<i>45,157</i>	<i>46,203</i>	<i>58,044</i>	<i>62,537</i>	<i>47,886</i>	<i>44,464</i>	<i>80,179</i>	<i>37,460</i>	<i>69,282</i>	<i>52,017</i>	<i>55,209</i>		.....	<i>598,438</i>
Outlays														
Legislative Branch	146	116	93	169	104	139	129	131	165	149	141		1,487	1,471
The Judiciary	79	67	96	66	60	99	119	75	63	74	103		900	798
Executive Office of the President ..	11	9	10	11	8	7	10	9	7	14	9		104	96
Funds Appropriated to the President:														
International security assistance ..	1,498	433	733	640	595	540	712	384	640	346	292		6,814	4,463
International development assistance	267	321	172	422	136	110	289	428	100	226	436		2,907	2,764
Other	-94	495	57	209	-127	27	-313	119	-347	-393	499		133	443
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,742	1,817	2,941	3,414	1,663	1,511	2,172	425	385	1,105	1,343		18,518	8,201
Other	2,848	2,360	2,206	2,157	2,321	2,374	2,987	2,797	2,668	2,717	2,529		27,965	26,818
Department of Commerce	177	163	181	201	140	157	170	150	248	228	158		1,972	1,708
Department of Defense:														
Military:														
Department of the Army	5,121	4,677	5,514	5,163	5,225	5,253	5,368	6,044	5,378	5,952	6,142		59,837	50,161
Department of the Navy	6,547	6,719	6,649	6,288	6,701	6,641	6,716	7,147	7,032	7,280	7,087		74,808	64,419
Department of the Air Force	5,938	7,501	6,481	6,036	6,425	6,575	6,636	7,049	6,585	7,274	7,661		74,162	62,090
Defense agencies	1,101	1,352	875	1,426	864	2,570	877	1,252	1,252	971	1,690		14,229	225,776
Total Military ³	18,707	20,249	19,519	18,912	19,216	21,039	19,597	21,491	20,247	21,478	22,580		223,035	202,445
Civil ³	1,602	1,351	687	1,680	1,620	1,667	1,660	1,681	1,656	1,754	1,719		17,082	217,865
Department of Education	1,390	1,733	1,203	1,572	1,772	1,316	1,478	1,393	1,033	1,114	1,433		15,438	14,439
Department of Energy	879	865	999	765	797	857	796	943	-552	841	1,226		8,417	7,972
Department of Health and Human Services:														
Human Development Services	390	559	497	577	472	484	528	596	435	465	562		5,566	5,462
Health Care Financing Administration:														
Grants to States for Medicaid ..	1,929	1,769	1,653	1,869	1,936	1,831	1,989	2,086	1,823	2,030	1,914		20,829	18,621
Federal hospital ins. trust fund ..	5,044	3,634	3,872	4,025	3,770	4,019	4,288	4,337	3,708	4,118	4,049		44,865	39,974
Federal supp. med. ins. trust fund	2,085	1,637	1,639	1,892	1,698	1,752	1,917	1,960	1,862	2,107	2,044		20,594	18,881
Other	1,434	1,539	1,561	1,503	1,626	2,272	1,734	1,531	1,512	1,614	1,572		17,897	17,952
Social Security Administration:														
Assistant Payments Program	713	812	587	840	721	565	870	696	582	855	748		7,989	7,749
Federal old-age and survivors ins. trust fund	13,401	13,273	14,626	14,045	14,107	14,202	14,105	14,061	16,810	14,595	14,183		157,410	162,087
Federal disability ins. trust fund	1,526	1,539	1,611	1,602	1,603	1,643	1,623	1,605	1,714	1,669	1,622		17,757	18,298
Other	1,394	2,254	1,744	990	1,411	1,290	2,198	2,053	401	1,424	1,791		16,949	18,857
Other	-1,574	-1,669	-1,947	-1,593	-1,684	-2,251	-2,588	-1,482	-1,460	-1,772	-1,372		-19,394	-22,998

Table continued on next page.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$4,733	\$3,033	\$3,117	\$2,523	\$1,061	\$2,336	\$4,049	\$1,022	\$2,153	\$2,265	\$1,296		\$27,586	\$14,656
Department of the Interior	459	361	410	477	323	333	354	324	347	379	480		4,244	4,345
Department of Justice	145	450	239	394	234	254	311	277	256	399	291		3,250	2,939
Department of Labor:														
Unemployment trust fund	1,265	1,377	1,571	2,332	1,828	2,549	1,830	1,556	1,311	1,429	1,350		18,398	18,936
Other	14	323	449	91	433	-307	371	514	533	512	821		3,754	3,886
Department of State	489	212	93	230	155	235	206	192	170	245	259		2,487	2,233
Department of Transportation:														
Highway trust fund	1,402	1,021	1,049	794	600	567	936	938	1,097	1,198	1,595		11,198	9,098
Other	995	1,135	917	1,176	842	975	1,057	1,128	950	1,239	1,017		11,433	12,590
Department of the Treasury:														
Interest on the public debt	12,507	13,507	23,373	12,513	12,951	12,726	12,970	13,868	24,724	12,908	13,691		165,738	141,494
General revenue sharing	1,145	1	1	1,136	17		1,149	1	(**)	1,132	(**)		4,583	4,567
Other	-1,797	-1,113	-2,174	-1,670	-468	-1,351	-1,147	-854	-2,406	-2,099	-694		-15,769	-15,603
Environmental Protection Agency	407	392	491	254	339	354	367	351	397	404	433		4,189	3,719
General Services Administration	-302	113	128	-301	200	150	-361	232	101	-230	1		-269	153
National Aeronautics and Space Administration	802	631	613	548	617	643	608	606	537	571	553		6,725	6,545
Office of Personnel Management	1,964	1,722	1,980	2,038	2,059	1,870	2,050	1,862	2,113	2,029	1,949		21,637	20,474
Small Business Administration	215	-6	-34	-53	2	-24	4	1	10	9	-5		112	101
Veterans Administration:														
Compensation and pensions	1,162	2,261	1,205	53	1,188	1,205	1,204	2,324	53	1,184	2,333		14,172	13,878
National service life	37	38	39	50	46	60	50	48	45	47	47		507	445
Government service life	3	3	4	4	3	4	4	4	5	4	4		43	48
Other	904	1,044	1,135	819	976	1,023	1,036	826	801	1,085	1,023		10,672	10,287
Independent agencies:														
Postal Service	409			210		1	211			211	169		1,210	879
Tennessee Valley Authority	265	78	-84	103	-20	-31	151	114	240	80	(**)		897	374
Other independent agencies	1,798	819	1,880	-291	12	1,220	1,234	502	-1,034	1	-217	162	5,760	8,677
Undistributed offsetting receipts:														
Employer share, employee retirement ³	-1,957	-2,121	-1,994	-2,300	-1,949	-2,140	-2,137	-2,161	-2,327	-2,279	-2,325		-23,689 ²	-22,282
Interest received by trust funds	-356	-365	-11,192	-47	-275	-254	-137	-660	-12,185	-39	-254		-25,765	-20,133
Rents and royalties on Outer Continental Shelf lands	-1,269	-281	-375	-213	-289	22	-617	-242	-83	-1,209	-159		-4,716	-6,107
Totals this year:														
Budget outlays	81,037	79,956	77,583	76,838	74,851	78,067	82,228	80,245	71,506	78,012	83,621		863,618	.....
Budget surplus (+) or deficit (-)	-28,787	-28,462	-15,179	-6,384	-20,830	-28,461	+12,365	-40,450	+645	-20,042	-27,845		-203,429	.....
Off-budget surplus (+) or deficit (-)	+768	-440	+816	-1,629	-225	-1,043	-980	-1,546	-2,014	-1,491	+247		-7,736	.....
Total surplus (+) or deficit (-)	-28,019	-28,902	-14,563	-8,013	-21,056	-29,504	+11,386	-41,997	-1,369	-21,532	-27,597		-211,167	.....
Totals prior year:														
Budget outlays	70,226	67,794	74,705	68,052	68,267	73,020	68,687	71,392	71,283	68,432	88,707		.....	790,566
Budget surplus (+) or deficit (-)	-25,069	-21,592	-16,661	-5,515	-20,381	-28,555	+11,493	-33,932	-2,000	-16,416	-33,498		.....	-192,128
Off-budget surplus (+) or deficit (-)	+1,446	-678	+88	-246	-207	-1,727	-660	-1,352	-1,801	-1,712	-1,174		.....	-8,022
Total surplus (+) or deficit (-)	-23,623	-22,270	-16,572	-5,762	-20,588	-30,282	+10,833	-35,284	-3,801	-18,128	-34,673		.....	-200,150

¹ Does not include an adjustment to prior reporting of \$326 million. However, the current fiscal year to date figure does include the adjustment.

² In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in Department of Defense—Civil (and the income security function) while imputed accruals are included in the Department of Defense—Military (and the national defense function) outlays and offset in undistributed offsetting receipts.

³ Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

.....No transactions.

(**)²Less than \$500,000.

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	\$262	\$278	-\$16	\$2,588	\$1,476	\$1,112	\$6,434	\$7,457	\$7,534
Black lung disability	46	50	-4	524	510	14			
FDIC		-715	715		-1,894	1,894	14,195	15,372	16,019
Federal disability insurance	1,344	1,562	-218	15,165	16,314	-1,149	4,656	6,239	6,023
Federal employees life and health		-144	144		-933	933	6,879	7,675	7,818
Federal employees retirement	401	1,471	-1,070	4,410	3,253	1,157	114,073	128,090	126,998
Federal hospital insurance	3,703	3,795	-92	41,008	39,084	1,923	16,982	20,906	20,830
Federal old-age and survivors insurance	13,227	13,921	-695	157,234	146,505	10,730	27,224	31,831	31,434
Federal supplementary medical insurance	(**)	34	-34	(**)	-2,152	2,152	9,117	11,126	10,991
Revenue sharing		(**)	(**)	4,567	4,583	-16			
Highways	1,081	1,592	-512	11,762	9,928	1,834	10,840	13,284	12,968
Military advances		463	-463		129	-129			
Railroad retirement	344	384	-40	3,621	5,425	-1,804	3,097	4,256	4,228
Military retirement		-40	40		-11,577	11,577		11,534	11,574
Unemployment	3,928	1,323	2,605	25,483	15,511	9,972	12,397	16,699	18,375
Veterans life insurance		49	-49		-422	422	10,265	10,732	10,684
All other trust	81	106	-25	541	788	-248	1,314	1,503	1,503
Trust fund receipts and outlays on the basis of Table 3 and investments held from Table 4-D	24,416	24,128	287	266,903	226,528	40,376	237,473	286,705	286,976
Interfund receipts offset against trust fund outlays	4,164	4,164		81,763	81,763				
Total trust fund receipts and outlays ...	28,580	28,292	287	348,667	308,291	40,376			
Federal fund receipts and outlays on the basis of Table 3	31,360	59,492	-28,132	397,851	641,657	-243,806			
Interfund receipts offset against Federal fund outlays	20	20		1,163	1,163				
Total Federal fund receipts and outlays .	31,380	59,512	-28,132	399,014	642,820	-243,806			
Total interfund receipts and outlays	-4,184	-4,184		-87,494	-87,494				
Net budget receipts and outlays	55,776	83,621	-27,845	660,188	863,618	-203,430			

....No transactions.

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

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are \$4,567 million in Federal funds transferred to trust funds for general revenue sharing.

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$25,770	\$296,274	\$264,414
Corporation income taxes	1,078	50,381	45,002
Social insurance taxes and contributions:			
Employment taxes and contributions	18,617	216,963	194,193
Unemployment insurance	3,928	25,483	24,843
Other retirement contributions	398	4,382	4,226
Excise taxes	2,544	32,534	34,241
Estate and gift taxes	560	5,925	5,562
Customs	1,151	11,143	10,431
Miscellaneous	1,730	17,103	15,525
Total	55,776	660,188	598,438
NET OUTLAYS			
National defense ¹	23,209	229,970	208,457
International affairs	1,542	13,431	11,533
General science, space, and technology	754	7,957	7,624
Energy	647	2,778	2,734
Natural resources and environment	1,396	12,215	11,448
Agriculture	1,510	21,802	12,008
Commerce and housing credit	-295	1,416	5,094
Transportation	2,617	23,350	22,311
Community and regional development	730	7,227	6,984
Education, training, employment and social services	2,745	26,216	24,784
Health	2,917	30,888	28,095
Social security and medicare	21,306	233,275	231,679
Income security ¹	10,201	120,419	104,202
Veterans benefits and services	3,409	25,434	24,699
Administration of justice	519	5,718	5,201
General government	479	4,695	4,480
General purpose fiscal assistance	92	5,849	6,341
Net Interest	12,324	119,376	101,265
Undistributed offsetting receipts ¹	-2,481	-28,398	-28,374
Total	83,621	863,618	790,566

¹ Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

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

Source: Financial Management Service, Department of the Treasury.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

SPECIAL NOTICE

Beginning with the October 1985 Monthly Treasury Statement, the release date of the Statement will be changed from the 17th workday of the month to the 15th workday. The release date is being changed to make the data that the Statement contains more timely for its users.

The scheduled release date for the October 1985 Statement will be November 22, 1985.

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402, (202)783-3238. The subscription price:
\$27 per year (domestic), \$33.75 per year (foreign).
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Edwin L. Dale (395-3080)

FOR IMMEDIATE RELEASE
October 25, 1985

JOINT STATEMENT OF
JAMES A. BAKER III, SECRETARY OF THE TREASURY
AND
JAMES C. MILLER III,
DIRECTOR OF THE OFFICE OF MANAGEMENT AND BUDGET
ON
BUDGET RESULTS FOR FISCAL YEAR 1985

SUMMARY

The Treasury Department is today releasing the September Monthly Statement of Receipts and Outlays of the United States Government, which shows the actual budget totals for the fiscal year that ended on September 30, 1985. The statement shows:

- receipts of \$734.0 billion;
- total outlays of \$945.9 billion; and
- a total deficit of \$211.9 billion.

Table 1.--BUDGET TOTALS
(in billions of dollars)

	<u>Receipts</u>	<u>Outlays 1/</u>	<u>Deficit (-)</u>
1984 Actual.....	666.5	851.8	-185.3
1985 Estimates and Actual:			
February 2/.....	736.9	959.1	-222.2
August 3/.....	736.0	947.3	-211.3
Actual.....	734.0	945.9	-211.9

1/ Includes the outlays of Federal entities that are off-budget under current law and proposed to be included on-budget.

2/ February 1985 from the 1986 Budget.

3/ August 1985 from the Mid-Session Review of the 1986 Budget.

Receipts.--Receipts were estimated in the February budget at \$736.9 billion, and were revised downward slightly to \$736.0 billion in the August Mid-Session Review. Actual receipts for 1985 were \$734.0 billion, \$2.0 billion below the August estimate. This decrease was the net effect of lower than anticipated collections of income taxes, partially offset by higher than estimated collections of other sources of receipts.

- Individual income taxes were \$2.5 billion below the August estimate. Lower nominal incomes than assumed in August were primarily responsible for \$2.2 billion of this shortfall in individual income tax receipts. The classification of receipts resulting from the taxation of railroad retirement benefits as employment taxes and contributions, rather than as individual income taxes as was done in February and August, accounts for the remaining \$0.3 billion decline in individual income tax receipts.
- Collections of corporation income taxes were \$0.6 billion below the Mid-Session Review, largely because corporate profits were lower than anticipated.
- Other receipts were higher by \$1.0 billion because collections of social insurance taxes and contributions, excise taxes, and deposits of earnings by the Federal Reserve were slightly higher than assumed in August.

Outlays.--Total outlays in the February Budget, including the outlays of Federal entities that are off-budget under current law and proposed to be included on-budget, were estimated at \$959.1 billion. This estimate was reduced by \$11.8 billion, to \$947.3 billion, in the Mid-Session Review, reflecting the net impact of technical reestimates, policy changes, and a revised economic forecast. Actual 1985 outlays were \$945.9 billion, \$1.4 billion below the August estimate.

OUTLAY CHANGES BY AGENCY AND PROGRAM

The major outlay changes since the August Mid-Session Review are described below. Table 2, which follows this discussion, displays the estimates for February and August and the actual levels by agency and major program.

Funds Appropriated to the President

- A decrease of \$0.5 billion below the August outlay estimate for international monetary programs reflects the impact of changes in exchange rates on the U.S. reserve position in the International Monetary Fund.
- Net outlays for military sales programs were \$0.5 billion above the Mid-Session estimate due to higher than expected disbursements and lower than anticipated offsetting receipts.

Department of Agriculture

- Outlays for the Commodity Credit Corporation and foreign assistance were \$0.7 billion above the August estimate. This difference is attributable primarily to higher than anticipated commodity loans, particularly for corn and wheat.
- Food and Nutrition Service outlays were \$0.3 billion under the Mid-Session estimate due to lower than anticipated participation in the food stamp program and changes in caseload composition in the child nutrition program.

Department of Defense - Military

- Defense outlays were \$3.1 billion higher than the Mid-Session estimate, which assumed a shortfall from the budget request of \$5.3 billion. The actual shortfall from the budget was only \$2.2 billion. The shortfall from the budget estimate results primarily from reprogrammings due to non-enactment of pay supplementals, delay in approval of the MX program, and reduced operation and maintenance spending.

Department of Education

- Net outlays for the Department of Education were \$0.3 billion lower than the August estimate because of lower than usual drawdowns by States toward the end of the year.

Department of Energy

- Outlays for the Department of Energy were \$1.2 billion above the Mid-Session estimate primarily because the Department paid \$1.2 billion to the Federal Financing Bank (FFB) to cover the principal and interest on loans made to the Great Plains Gasification Associates, which are now in default. This payment, which increases Department of Energy outlays and decreases outlays for the FFB, has no net impact on total outlays or the deficit.

Department of Health and Human Services

- Social security (OASDI) outlays were \$0.6 billion below the Mid-Session estimate because administrative expenses and retroactive benefit payments were lower than expected.

Department of Transportation

- Outlays for Federal Highway Administration were \$0.3 billion greater than the Mid-Session estimate because of higher than projected outlays from prior years' funds.

Department of Treasury

- Due to delays in the passage of the statutory debt limit increase, some net market borrowing during the third calendar quarter had to be deferred. This deferral, combined with slightly lower interest rates, reduced interest on the public debt outlays by \$0.4 billion from the Mid-Session Review estimate.
- Federal Financing Bank outlays were \$0.5 billion below the Mid-Session estimate. Net outlays of the Bank were reduced by \$1.2 billion because of the payment received from the Department of Energy for the defaulted loans made to the Great Plains Gasification Associates. In addition, lower than expected procurement of military equipment caused the outlays for foreign military sales credits to decrease by \$0.3 billion. These decreases were partly offset by outlays of \$1.3 billion for loans secured by Navy ship leasing, which were not included in the August estimates.

General Services Administration

- Outlays of the General Services Administration (GSA) were \$0.3 billion below the August estimate. This decrease is due to the transfer of receipts to GSA's National Defense Stockpile Transaction fund from the Naval Petroleum Reserves in the Department of Energy.

Federal Deposit Insurance Corporation

- Federal Deposit Insurance Corporation outlays were \$0.5 billion lower than the Mid-Session estimate because of fewer than assumed bank failures.

Federal Home Loan Bank Board

- Outlays of the Federal Home Loan Bank Board were \$0.5 billion below the August estimate because of greater use of non-cash techniques to handle insolvencies of FSLIC insured institutions.

Postal Service

- Net outlays of the Postal Service were \$0.4 billion under the Mid-Session estimate. This was due to a combination of improved operating results and timing differences between Postal Service's estimates based on its 4-week accounting cycle and actual calendar month results reported to Treasury.

Undistributed Offsetting Receipts

- Offsetting collections of Federal employer contributions to retirement funds were \$0.4 billion above the August estimate. This increase in offsetting collections was caused partly by the Postal Service contract settled in June, which included a retroactive pay raise to Postal employees, and partly by a slightly higher than assumed civilian payroll.
- Interest received by trust funds was \$0.3 billion higher than projected for the Mid-Session estimate due to higher than estimated trust fund balances.

Other Outlay Decreases

In addition to the changes described above, outlays for numerous other agencies were \$2.1 billion below the Mid-Session estimates. Among these agencies were the Legislative branch and the Judiciary, Department of Commerce, Department of Housing and Urban Development, and Veterans Administration, each of which declined by \$0.2 billion below the Mid-Session estimate.

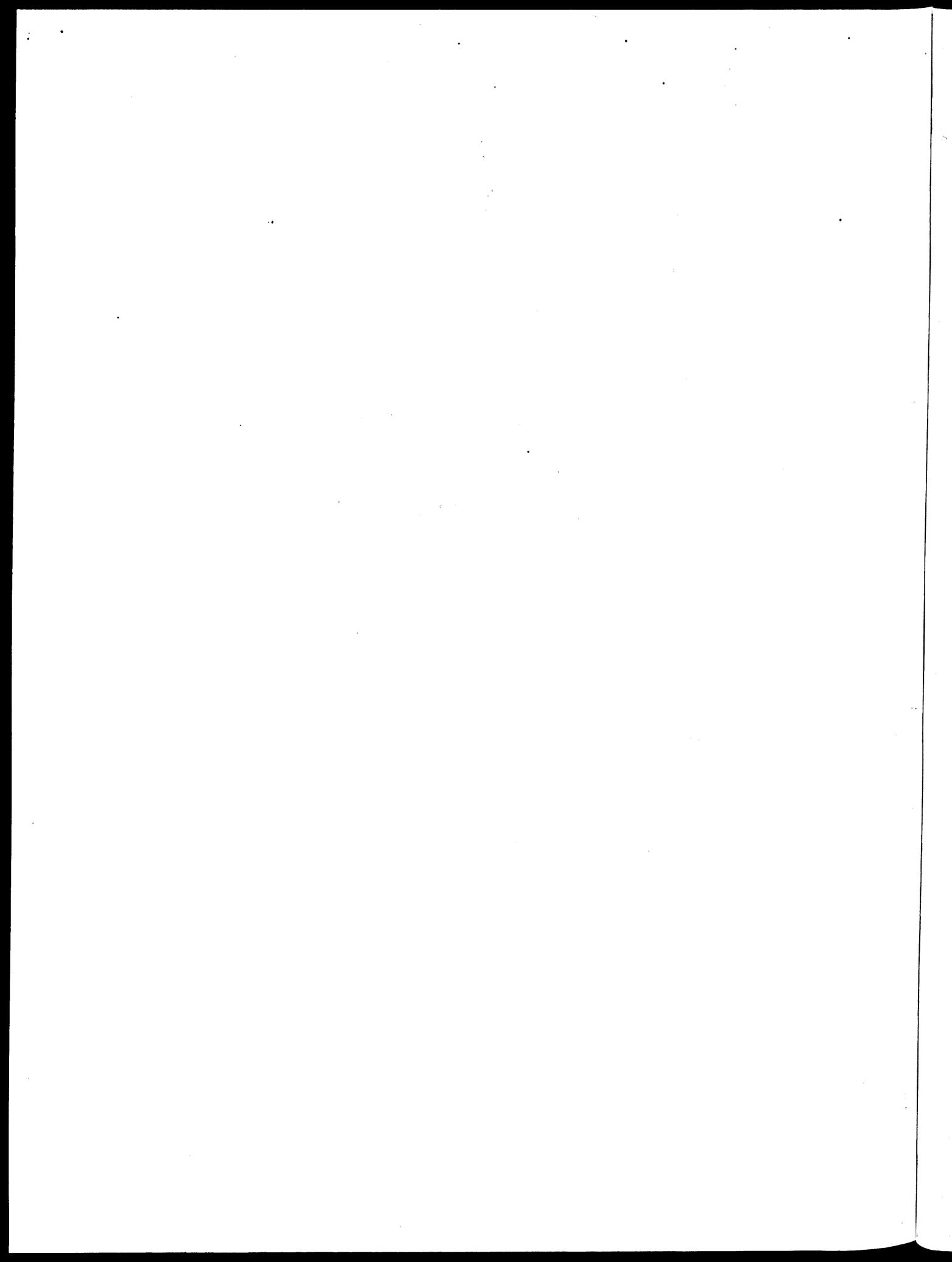


Table 2.--1985 BUDGET RECEIPTS BY SOURCE AND OUTLAYS BY AGENCY
(fiscal years; in millions of dollars)

	1984 Actual	1985 Estimate		Actual
		February	August	
<u>Receipts by Source</u>				
Individual income taxes ^{1/}	295,955	329,677	333,389	330,918
Corporation income taxes.....	56,893	66,403	61,916	61,331
Social insurance taxes and contributions:				
Employment taxes and contributions ^{1/}	212,184	238,058	237,808	238,288
Unemployment insurance.....	25,138	25,586	25,848	25,758
Other retirement contributions.....	4,580	4,723	4,631	4,759
Subtotal, Social insurance taxes and contributions.....	241,902	268,367	268,287	268,805
Excise taxes.....	37,361	36,995	35,585	35,865
Estate and gift taxes.....	6,010	5,603	6,303	6,422
Customs.....	11,370	11,809	12,194	12,079
Miscellaneous receipts.....	16,965	18,004	18,333	18,576
Total, Receipts.....	666,457	736,859	736,007	733,996

^{1/} For the February and August estimates, collections resulting from the taxation of railroad retirement benefits were classified as individual income taxes. In the actual data presented in this statement these collections are classified as employment taxes and contributions. While this accounting difference does not affect receipts in total, it does affect the distribution of receipts between individual income taxes and employment taxes and contributions.

Table 2.--1985 BUDGET RECEIPTS BY SOURCE AND OUTLAYS BY AGENCY (Cont.)

	1984 <u>Actual</u>	1985		<u>Actual</u>
		<u>Estimate</u>		
		<u>February</u>	<u>August</u>	
<u>On-Budget Outlays by Major Agency</u>				
Legislative branch and the Judiciary.....	2,446	2,805	2,817	2,576
Executive Office of the President.....	95	117	117	111
Funds appropriated to the President:				
Disaster relief.....	243	200	236	192
International security assistance:				
Economic support fund.....	2,874	3,937	4,937	4,889
Other.....	2,160	3,767	3,548	3,429
International development assistance.....	2,819	3,190	3,227	3,012
International monetary programs.....	565	---	---	-546
Military sales programs.....	-389	-213	-413	85
Other.....	209	195	205	217
Subtotal, Funds appropriated to the President.....	8,481	11,076	11,740	11,277
Agriculture:				
Commodity Credit Corporation and foreign assistance.....	8,450	16,872	18,741	19,448
Farmers Home Administration.....	6,066	5,134	6,216	6,435
Food and Nutrition Service.....	17,579	18,216	18,273	17,994
Offsetting receipts.....	-998	-1,456	-1,167	-1,035
Other 1/.....	6,374	6,354	6,744	6,747
Subtotal, Agriculture 1/.....	37,471	45,120	48,808	49,589
Commerce.....	1,893	2,113	2,336	2,140
Defense-Military:				
Military personnel.....	64,158	67,546	.....	67,842
Operation and maintenance.....	67,369	74,569	.....	72,348
Procurement.....	61,879	69,706	.....	70,381
Research, development, test, and evaluation.....	23,117	27,786	.....	27,103
Other.....	4,315	6,692	.....	6,379
Subtotal, Defense-Military.....	220,838	246,300	240,995	244,054

Table 2.--1985 BUDGET RECEIPTS BY SOURCE AND OUTLAYS BY AGENCY (Cont.)

Table 2.--1985 BUDGET RECEIPTS BY SOURCE AND OUTLAYS BY AGENCY (Cont.)

	1984 Actual	1985		Actual
		Estimate February	August	
Defense-Civil.....	19,544	18,978	18,858	18,844
Education.....	15,511	17,391	17,026	16,682
Energy 1/.....	10,617	10,957	10,565	11,807
Health and Human Services:				
Social security (OASDI).....	180,866	193,607	191,581	190,986
Medicare.....	62,669	71,803	71,378	71,398
Medicaid.....	20,061	22,985	22,813	22,655
Public Health Service.....	8,184	8,895	8,938	8,882
Other.....	20,533	21,203	21,760	21,633
Subtotal, Health and Human Services.....	292,313	318,493	316,469	315,553
Housing and Urban Development:				
Housing payments.....	8,774	9,362	9,760	9,974
Federal Housing Administration fund.....	-366	-802	-702	-654
Low-rent housing - loans and other expenses.....	1,111	14,447	13,970	13,885
Government National Mortgage Association.....	612	-731	-695	-891
Community development grants.....	3,819	3,900	3,900	3,817
Other.....	2,570	2,747	2,639	2,540
Subtotal, Housing and Urban Development.....	16,520	28,922	28,872	28,671
Interior.....	4,961	5,009	4,897	4,828
Justice.....	3,165	3,855	3,604	3,518
Labor:				
Training and employment services.....	3,196	3,638	3,499	3,415
Advances to the unemployment trust fund and other funds.....	4,182	1,675	1,604	1,586
Unemployment trust fund.....	26,089	22,787	23,900	23,826
Other.....	1,954	2,117	2,257	2,115
Intrabudgetary transactions.....	-10,899	-6,752	-6,967	-7,048
Subtotal, Labor.....	24,522	23,465	24,293	23,893

Table 2.--1985 BUDGET RECEIPTS BY SOURCE AND OUTLAYS BY AGENCY (Cont.)

	1984 Actual	1985		
		Estimate		Actual
		February	August	
State.....	2,403	2,703	2,645	2,645
Transportation:				
Federal Highway Administration.....	10,569	13,110	12,574	12,883
Federal Aviation Administration.....	3,819	4,333	4,275	4,267
Other.....	9,568	8,788	8,011	7,937
Subtotal, Transportation.....	23,956	26,232	24,860	25,087
Treasury:				
Interest on the public debt.....	153,838	180,300	179,300	178,945
Offsetting receipts.....	-25,740	-27,236	-27,215	-26,896
Federal Financing Bank 1/.....	7,277	10,442	7,871	7,339
Other.....	13,008	13,212	13,194	12,994
Subtotal, Treasury 1/.....	148,382	176,718	173,150	172,382
Environmental Protection Agency.....	4,057	4,418	4,506	4,511
General Services Administration.....	192	371	86	-214
National Aeronautics and Space Administration.....	7,048	7,317	7,313	7,318
Office of Personnel Management.....	22,590	23,612	23,627	23,727
Small Business Administration.....	255	726	328	283
Veterans Administration.....	25,593	26,811	26,559	26,333
District of Columbia.....	570	499	237	237
Export-Import Bank.....	1,068	1,359	-252	-384
Federal Deposit Insurance Corporation.....	-248	-1,000	-1,450	-1,942
Federal Emergency Management Agency.....	591	590	520	469
Federal Home Loan Bank Board.....	-561	350	872	415
National Credit Union Administration.....	193	-822	-852	-855
Postal Service 1/.....	1,239	1,361	1,733	1,351
Railroad Retirement Board.....	3,606	4,024	4,069	4,129
Tennessee Valley Authority.....	351	678	920	914
Other (net) 1/.....	4,485	5,259	5,191	4,952
Allowances, undistributed.....	---	1,131	---	---

Table 2.--1985 BUDGET RECEIPTS BY SOURCE AND OUTLAYS BY AGENCY (Cont.)

Table 2.--1985 BUDGET RECEIPTS BY SOURCE AND OUTLAYS BY AGENCY (Cont.)

	1984 Actual	1985		Actual
		Estimate		
		February	August	
Undistributed offsetting receipts:				
Other interest.....	-18	---	---	-2
Federal employer contributions to retirement funds.....	-25,263	-26,994	-26,922	-27,359
Interest received by trust funds.....	-20,376	-25,554	-25,722	-26,070
Rents and royalties on the Outer Continental Shelf.....	-6,694	-5,302	-5,493	-5,542
Total, Outlays.....	851,796	959,085	947,321	945,927
Deficit (-).....	-185,339	-222,226	-211,314	-211,931
Addendum:				
Outlays on-budget under current law.....	841,800	946,626	937,286	936,809
Outlays off-budget under current law.....	9,996	12,459	10,035	9,118

NOTE: Detail may not add to totals because of rounding.

1/ Includes the outlays of Federal entities that are off-budget under current law and proposed to be included on-budget.

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For Fiscal Year 1985,
Through September 30, 1985,
and Other Periods

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

Department of the Treasury
Financial Management Service

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

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 17th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1984 and 1985, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/(Surplus)
FY 1984			
October	\$45,157	\$70,226	\$25,069
November	46,202	67,794	21,591
December	58,044	74,705	16,661
January	62,537	68,052	5,515
February	47,886	68,267	20,381
March	44,464	73,020	28,555
April	80,180	68,687	(11,493)
May	37,459	71,391	33,932
June	69,282	71,283	2,000
July	52,017	68,432	16,416
August	55,209	88,707	33,498
September	68,019	51,234	(16,785)
Total	666,457	841,800	175,342
FY 1985			
October	52,251	81,037	28,787
November	51,494	79,956	28,462
December	62,404	77,583	15,179
January	70,454	76,838	6,384
February	54,021	74,851	20,830
March	49,606	78,067	28,461
April	94,593	82,228	(12,365)
May	39,794	80,245	40,450
June	72,151	71,506	(645)
July	157,970	178,012	20,042
August	55,776	83,621	27,845
September	73,808	73,191	(617)
Year-to-date	733,996	936,809	202,813

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

Source: Financial Management Service, Department of the Treasury.

¹Does not include a prior period adjustment of \$326 million. However, the current fiscal year to date figure does include the adjustment.

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

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1985 ¹	Actual Previous Fiscal Year to Date (1984)	Budget Estimates Next Fiscal Year (1986) ¹
Total budget and off-budget results:					
Budget receipts	\$73,808	\$733,996	\$736,007	\$666,457	\$779,850
Budget outlays	73,191	936,809	937,286	841,800	955,293
Budget surplus (+) or deficit (-)	+ 617	-202,813	-201,279	-175,342	-175,444
Off-budget surplus (+) or deficit (-)	-1,381	-9,118	-10,035	-9,996	-2,384
Total surplus (+) or deficit (-)	-764	-211,931	-211,314	-185,339	-177,828
Means of financing:					
By Borrowing from the public	5,975	197,269	202,580	170,817	179,507
By Reduction of Cash and Monetary assets, increase (-)	-6,248	10,673	10,426	5,636	.....
By Other means	1,038	3,989	-1,692	8,885	-1,679
Total budget and off-budget financing	764	211,931	211,314	185,339	177,828

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

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1984 and 1985

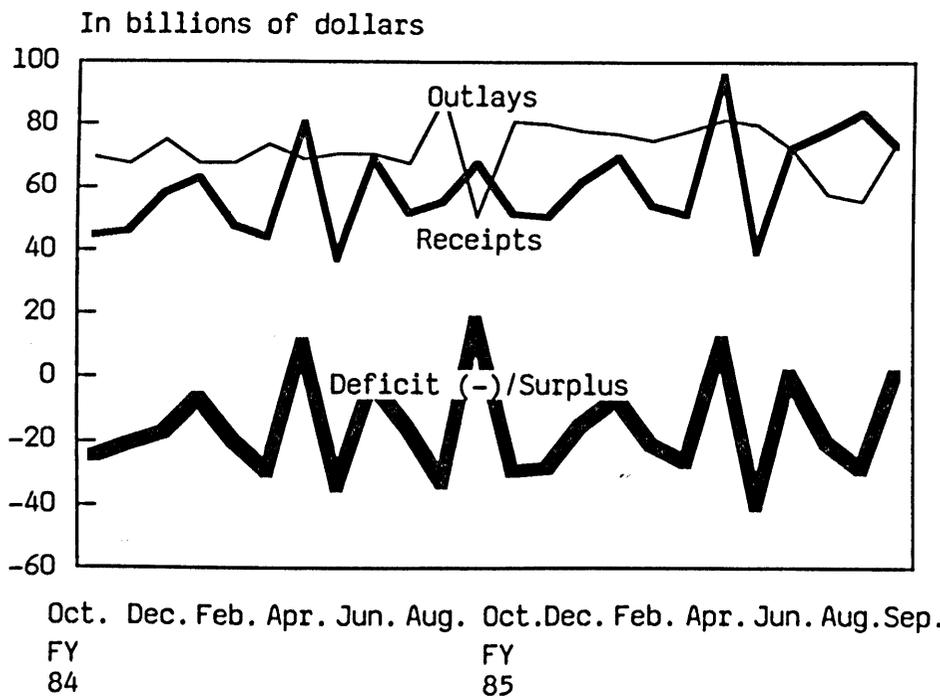


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1984 and 1985

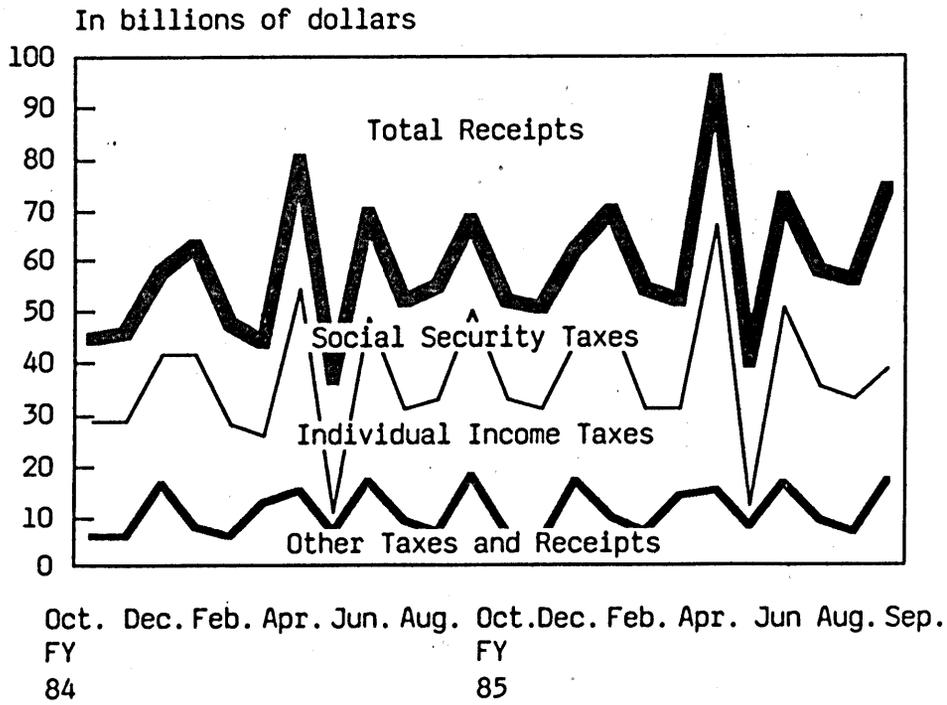


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1984 and 1985

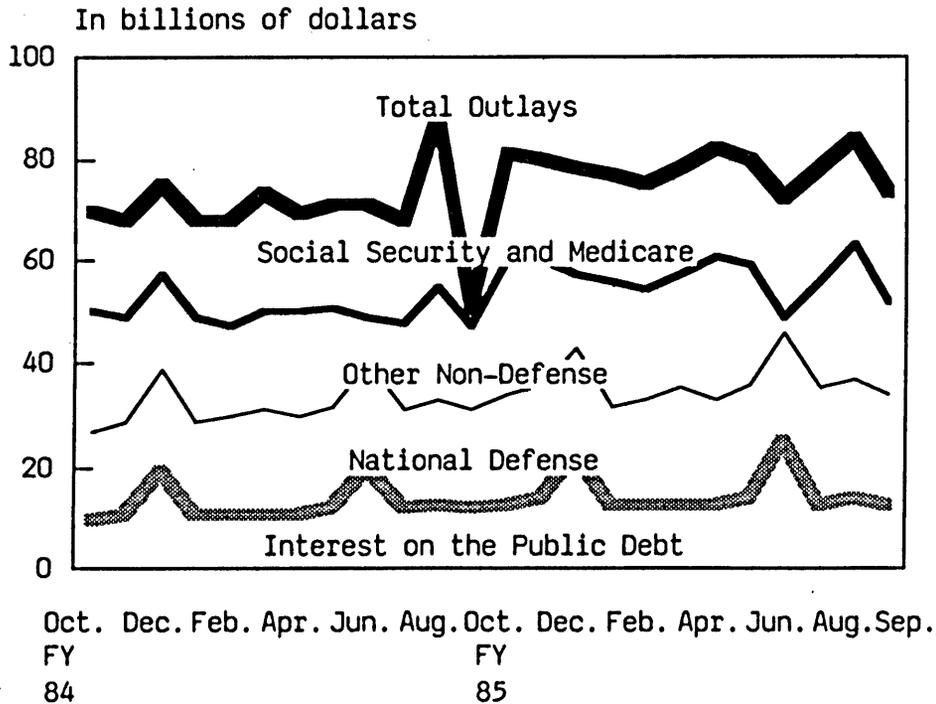


Table 3. Summary of Receipts and Outlays of the U.S. Government, September 1985 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$34,643	\$330,918	\$295,955	\$333,389
Corporation income taxes	10,950	61,331	56,893	61,916
Social insurance taxes and contributions:				
Employment taxes and contributions	21,325	238,288	212,184	237,808
Unemployment insurance	275	25,758	25,138	25,848
Other retirement contributions	376	4,759	4,580	4,631
Excise taxes	3,331	35,865	37,361	35,585
Estate and gift taxes	497	6,422	6,010	6,303
Customs duties	936	12,079	11,370	12,194
Miscellaneous receipts	1,473	18,576	16,965	18,333
Total	73,808	733,996	666,457	736,007
Budget Outlays				
Legislative Branch	122	1,610	1,579	1,792
The Judiciary	66	966	866	1,024
Executive Office of the President	8	111	95	117
Funds Appropriated to the President	1,424	11,277	8,481	11,740
Department of Agriculture ²	3,113	49,596	37,426	48,788
Department of Commerce	167	2,140	1,893	2,336
Department of Defense—Military	21,018	244,054	220,838	240,995
Department of Defense—Civil	1,761	18,844	19,544	18,858
Department of Education	1,244	16,682	15,511	17,026
Department of Energy ²	1,769	10,186	8,289	8,942
Department of Health and Human Services	25,091	315,553	292,313	316,469
Department of Housing and Urban Development	1,085	28,671	16,520	28,872
Department of the Interior	584	4,828	4,961	4,897
Department of Justice	269	3,518	3,165	3,604
Department of Labor	1,741	23,893	24,522	24,293
Department of State	159	2,645	2,403	2,645
Department of Transportation	2,456	25,087	23,956	24,860
Department of the Treasury:				
General revenue sharing	1	4,584	4,567	4,610
Interest on the public debt	13,207	178,945	153,838	179,300
Other ²	-2,717	-18,486	-17,299	-18,631
Environmental Protection Agency	322	4,511	4,057	4,506
General Services Administration	56	-214	192	86
National Aeronautics and Space Administration	593	7,318	7,048	7,313
Office of Personnel Management	2,090	23,727	22,590	23,627
Small Business Administration	170	283	255	328
Veterans Administration	939	26,333	25,593	26,559
Other independent agencies ²	1,254	9,121	10,946	10,467
Allowances, undistributed				
Undistributed offsetting receipts:				
Other interest	-1	-2	-18	.....
Employer share, employee retirement	-3,670	-27,359	-25,263	-25,722
Interest received by trust funds	-304	-26,070	-20,376	-26,922
Rents and royalties on the Outer Continental Shelf lands	-827	-5,542	-6,694	-5,493
Total	73,191	936,809	841,800	937,286
Budget surplus (+) or deficit (-)	+ 617	-202,813	-175,342	-201,279
Off-budget surplus (+) or deficit (-)	-1,381	-9,118	-9,996	-10,035
Total surplus (+) or deficit (-)	-764	-211,931	-185,339	-211,314

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

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

... No transactions.

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

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, September 1985 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	\$22,569			\$298,941			\$279,345		
Presidential Election Campaign Fund	1			35			35		
Other	13,613			97,685			81,346		
Total—Individual income taxes	36,183	\$1,539	\$34,643	396,661	\$65,743	\$330,918	360,726	\$64,771	\$295,955
Corporation income taxes	12,224	1,275	10,950	77,413	16,082	61,331	74,179	17,286	58,893
Social Insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	12,676		12,676	144,925	472	144,453	129,090	296	128,794
Self-Employment Contributions Act taxes	920		920	7,718		7,718	6,602		6,602
Deposits by States	2,136		2,136	17,651		17,651	14,916		14,916
Taxes on benefits	6		6	3,151		3,151	2,132		2,132
Total—FOASI trust fund	15,738		15,738	173,445	472	172,973	152,740	296	152,444
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,217		1,217	14,031	49	13,982	13,451	39	13,412
Self-Employment Contributions Act taxes	88		88	779		779	733		733
Deposits by States	96		96	1,587		1,587	1,618		1,618
Taxes on benefits	(**)		(**)	218		218	143		143
Total—FDI trust fund	1,401		1,401	16,615	49	16,566	15,945	39	15,907
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,365		3,365	38,501	129	38,372	34,557	81	34,476
Self-Employment Contributions Act taxes	239		239	1,971		1,971	1,374		1,374
Receipts from Railroad Retirement Board				326		326	308		308
Deposits by States	259		259	4,202		4,202	4,103		4,103
Total—FHI trust fund	3,863		3,863	44,999	129	44,871	40,342	81	40,262
Railroad retirement accounts:									
Rail industry pension fund	253	3	250	2,235	21	2,213	3,334	13	3,321
Railroad social security equivalent benefit	73		73	1,391		1,391			
Taxes on benefits				274		274	251		251
Total—Employment taxes and contributions	21,328	3	21,325	238,959	671	238,288	212,612	428	212,184
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	208		208	19,969		19,969	19,036		19,036
Federal Unemployment Tax Act taxes	80	12	68	5,688	133	5,554	6,052	153	5,899
Railroad Unemployment Ins. Act contributions	(**)		(**)	235		235	202		202
Total—Unemployment trust fund	287	12	275	25,892	133	25,758	25,291	153	25,138
Federal employees retirement contributions:									
Civil service retirement and disability fund	363		363	4,630		4,630	4,455		4,455
Foreign service retirement and disability fund	5		5	39		39	38		38
Other	(**)		(**)	2		2	2		2
Total—Federal employees retirement contributions	368		368	4,672		4,672	4,494		4,494
Other retirement contributions:									
Civil service retirement and disability fund	8		8	87		87	86		86
Total—Social Insurance taxes and contributions	21,992	15	21,977	269,610	804	268,805	242,483	581	241,902
Excise taxes:									
Miscellaneous excise taxes ¹	1,581	-177	1,759	19,659	242	19,418	23,019	418	22,601
Airport and airway trust fund	264	(**)	263	2,856	4	2,851	2,501	2	2,499
Highway trust fund	1,450	197	1,253	13,443	428	13,015	11,885	142	11,743
Black lung disability trust fund	57		57	581		581	518		518
Total—Excise taxes	3,351	20	3,331	36,539	674	35,865	37,923	562	37,361
Estate and gift taxes	510	12	497	6,580	157	6,422	6,179	168	6,010
Customs duties	972	37	936	12,498	420	12,079	11,791	421	11,370
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,339		1,339	17,059		17,059	15,684		15,684
All other	135	1	134	1,545	28	1,517	1,303	22	1,281
Total—Miscellaneous receipts	1,474	1	1,473	18,604	28	18,576	16,987	22	16,965
Total—Budget receipts	76,707	2,899	73,808	817,904	83,908	733,996	750,269	83,812	666,457

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

.... No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	\$24	\$1	\$24	\$271	\$7	\$265	\$256	\$6	\$251
House of Representatives	40	1	39	471	9	463	452	9	442
Joint items	7		7	97		97	120		120
Congressional Budget Office	1		1	16		16	16		16
Architect of the Capitol	8		8	107		107	94		94
Library of Congress	16		16	277		277	268		268
Government Printing Office:									
Revolving fund (net)	7		7	-11		-11	5		5
General fund appropriations	-1		-1	81		81	102		102
General Accounting Office	26		26	290		290	262		262
United States Tax Court	2		2	19		19	15		15
Other Legislative Branch agencies	(**)		(**)	19		19	13		13
Proprietary receipts from the public		1	-1		5	-5		5	-5
Intrabudgetary transactions	-5		-5	-8		-8	-4		-4
Total—Legislative Branch	124	2	122	1,630	21	1,610	1,599	20	1,579
The Judiciary:									
Supreme Court of the United States	1		1	16		16	14		14
Courts of appeals, district courts, and other judicial services	61		61	900		900	807		807
Other	3		3	50		50	46		46
Total—The Judiciary	66		66	966		966	866		866
Executive Office of the President:									
Compensation of the President and the White House Office									
White House Office	2		2	24		24	16		16
Office of Management and Budget	3		3	41		41	37		37
Other	3		3	46		46	43		43
Total—Executive Office of the President	8		8	111		111	95		95
Funds Appropriated to the President:									
Appalachian Regional Development programs	22		22	201		201	212		212
Disaster relief	16		16	192		192	243		243
International security assistance:									
Guarantee reserve fund	173	1	172	727	336	390	581	333	248
Foreign military sales credit	55		55	2,275		2,275	1,060		1,060
Economic support fund	1,231		1,231	4,889		4,889	2,874		2,874
Military assistance	38		38	848		848	928		928
Peacekeeping operations	3		3	37		37	39		39
Other	6		6	44		44	43		43
Proprietary receipts from the public		2	-2		165	-165		158	-158
Total—International security assistance	1,506	3	1,504	8,819	501	8,318	5,525	491	5,034
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association				874		874	911		911
Inter-American Development Bank	5		5	328		328	325		325
Other	13		13	225		225	155		155
International organizations and programs	12		12	336		336	308		308
Total—Multilateral assistance	31		31	1,763		1,763	1,699		1,699
Agency for International Development:									
Functional development assistance program	-3	1	-4	1,221	5	1,216	1,209	4	1,205
Operating expenses, Agency for International Development	33		33	377		377	358		358
Payment to Foreign Service retirement and disability fund	1		1	42		42	41		41
Other	92	2	90	365	29	336	245	28	217
Proprietary receipts from the public		51	-51		763	-763		738	-738
Total—Agency for International Development	123	54	69	2,005	798	1,207	1,853	770	1,083
Trade and development program	1		1	13		13	10		10
Peace Corps	9		9	118	(**)	118	111		111
Overseas Private Investment Corporation	7	12	-5	-6	93	-99	41	140	-99
Inter-American Foundation	2	2	(**)	24	18	6	22	8	14
African Development Foundation	(**)		(**)	3		3	1		1
Total—International development assistance	173	68	105	3,921	909	3,012	3,737	918	2,819

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	-211		-211	-546		-546	565		565
Military sales programs:									
Foreign military sales trust fund	877		877	9,792		9,792	10,936		10,936
Other	7	\$42	-35	64	\$121	-58	31	\$119	-89
Proprietary receipts from the public		863	-863		9,649	-9,649		11,237	-11,237
Other	10		10	16		16	-3		-3
Total—Funds Appropriated to the President	2,400	976	1,424	22,459	11,181	11,277	21,246	12,765	8,481
Department of Agriculture:									
Departmental administration	5		5	89		89	71		71
Agricultural Research Service	41		41	496		496	487		487
Cooperative State Research Service	22		22	244		244	239		239
Extension Service	28		28	338		338	330		330
Statistical Reporting Service	5		5	57		57	56		56
Economic Research Service	4		4	45		45	36		36
Foreign Agricultural Service	4		4	76		76	74		74
Foreign Assistance Programs	117		117	1,842		1,842	1,142		1,142
Agricultural Stabilization and Conservation Service	71		71	293		293	275		275
Federal Crop Insurance Corporation	76	5	71	649	143	506	666	90	576
Commodity Credit Corporation	1,419	606	813	24,313	6,707	17,606	14,044	6,736	7,308
Rural Electrification Administration	2	(**)	2	281		279	231		231
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	(**)		(**)		(**)			1	-1
Rural housing insurance fund	649	373	276	8,869	6,484	2,385	10,041	7,700	2,340
Agricultural credit insurance fund	536	617	-81	13,090	10,308	2,782	12,974	10,497	2,478
Rural development insurance fund	115	103	13	2,898	2,174	724	3,081	2,328	753
Rural water and waste disposal grants	19		19	176		176	135		135
Salaries and expenses	30		30	340		340	324		324
Other	2		2	28		28	37		37
Total—Farmers Home Administration	1,352	1,093	260	25,401	18,966	6,435	26,592	20,526	6,066
Soil Conservation Service:									
Conservation operations	27		27	368		368	353		353
Watershed and flood prevention operations	27		27	249		249	218		218
Other	7		7	74		74	76		76
Animal and Plant Health Inspection Service	29		29	305		305	296		296
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	101		101	476		476	417		417
Other	9	3	6	166	33	133	152	37	115
Food Safety and Inspection Service	29		29	360		360	339		339
Food and Nutrition Service:									
Food stamp program	938		938	11,701		11,701	11,561		11,561
Nutrition assistance for Puerto Rico	81		81	825		825	814		814
Child nutrition programs	172		172	3,665		3,665	3,536		3,536
Women, infants and children programs	130		130	1,538		1,538	1,398		1,398
Other	21		21	266		266	270		270
Total—Food and Nutrition Service	1,341		1,341	17,994		17,994	17,579		17,579
Forest Service:									
Forest research	10		10	113		113	109		109
National Forests system	-22		-22	1,063		1,063	1,057		1,057
Construction	41		41	316		316	331		331
Forest Service permanent appropriations	6		6	280		280	213		213
Cooperative work	154		154	285		285	135		135
Other	9		9	185		185	186		186
Total—Forest Service	199		199	2,242		2,242	2,029		2,029
Other	12	1	11	137	13	124	112	(**)	112
Proprietary receipts from the public		108	-108		1,035	-1,035		998	-998
Intrabudgetary transactions				(**)		(**)	(**)		(**)
Total—Department of Agriculture	4,929	1,816	3,113	76,494	26,898	49,596	65,814	28,388	37,426

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	(**)		(**)	\$34		\$34	\$33		\$33
Bureau of the Census	\$11		\$11	176		176	161		161
Economic and Statistical Analysis	6		6	69		69	59		59
Economic Development Assistance	20	\$7	13	452	\$90	362	312	\$93	219
Promotion of Industry and Commerce	20		20	249		249	253		253
Science and technology:									
National Oceanic and Atmospheric Administration	110	1	109	1,091	15	1,076	1,021	15	1,006
Patent and Trademark Office	8		8	96		96	67		67
National Bureau of Standards	10		10	130		130	118		118
National Telecommunications and Information Administration	2		2	32		32	31		31
Total—Science and technology	130	1	129	1,349	15	1,334	1,237	15	1,222
Proprietary receipts from the public		10	-10		73	-73		63	-63
Intrabudgetary transactions	-1		-1	-11		-11	10		10
Total—Department of Commerce	185	18	167	2,318	178	2,140	2,065	171	1,893
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,397		2,397	26,212		26,212	18,327		18,327
Department of the Navy	1,932		1,932	22,259		22,259	15,709		15,709
Department of the Air Force	1,669		1,669	19,371		19,371	13,619		13,619
Imputed accruals for retirement							16,503		216,503
Total—Military personnel ³	5,998		5,998	67,842		67,842	64,158		64,158
Operation and maintenance:									
Department of the Army	1,848		1,848	19,452		19,452	18,362		18,362
Department of the Navy	2,506		2,506	25,461		25,461	23,488		23,488
Department of the Air Force	1,873		1,873	20,203		20,203	19,274		19,274
Defense agencies	600		600	7,232		7,232	6,245		6,245
Total—Operation and maintenance	6,827		6,827	72,348		72,348	67,369		67,369
Procurement:									
Department of the Army	1,499		1,499	15,145		15,145	13,577		13,577
Department of the Navy	2,269		2,269	25,750		25,750	23,989		23,989
Department of the Air Force	2,664		2,664	28,445		28,445	23,541		23,541
Defense agencies	89		89	1,041		1,041	772		772
Total—Procurement	6,521		6,521	70,381		70,381	61,879		61,879
Research, development, test, and evaluation:									
Department of the Army	346		346	3,950		3,950	3,812		3,812
Department of the Navy	728		728	8,054		8,054	6,662		6,662
Department of the Air Force	840		840	11,573		11,573	10,353		10,353
Defense agencies	319		319	3,527		3,527	2,289		2,289
Total—Research, development, test, and evaluation ..	2,232		2,232	27,103		27,103	23,117		23,117
Military construction:									
Department of the Army	87		87	1,133		1,133	963		963
Department of the Navy	115		115	1,267		1,267	1,053		1,053
Department of the Air Force	166		166	1,524		1,524	1,314		1,314
Defense agencies	11		11	336		336	375		375
Total—Military construction	378		378	4,260		4,260	3,706		3,706
Family housing	245	(**)	244	2,643	1	2,642	2,413	1	2,413
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	2	2	(**)	2	2	(**)
Intragovernmental funds:									
Department of the Army	-342		-342	-159		-159	-95		-95
Department of the Navy	-341		-341	-610		-610	-423		-423
Department of the Air Force	-103		-103	389		389	-78		-78
Defense agencies	-377		-377	397		397	-473		-473
Other	24	29	-5	281	289	-8	248	285	-37
Proprietary receipts from the public		-218	218		512	-512		674	-674
Intrabudgetary transactions	-234		-234	-21		-21	-22		-22
Total—Department of Defense—Military	20,830	-189	21,018	244,858	804	244,054	221,800	962	220,838

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$15		\$15	\$138		\$138	\$139		\$139
Construction, general	94		94	1,033		1,033	1,103		1,103
Operation and maintenance, general	168		168	1,315		1,315	1,287		1,287
Flood control	39		39	368		368	432		432
Other	-1		-1	228		228	152		152
Proprietary receipts from the public		\$6	-6		\$71	-71		\$71	-71
Total—Corps of Engineers	315	6	309	3,081	71	3,010	3,112	71	3,041
Military retirement fund:									
Payments to military retirement fund				9,500		9,500			
Military retirement fund ³	1,450		1,450	15,801		15,801	16,471		216,471
Intrabudgetary transactions				-9,500		-9,500			
Other	3	(**)	3	39	1	39	39	(**)	38
Proprietary receipts from the public		1	-1		6	-6		6	-6
Total—Department of Defense—Civil	1,768	7	1,761	18,921	78	18,844	19,622	78	19,544
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	430		430	4,207		4,207	3,077		3,077
Impact aid	24		24	647		647	578		578
Special programs	5		5	526		526	632		632
Indian education	(**)		(**)	82		82	72		72
Total—Office of Elementary and Secondary Education	460		460	5,463		5,463	4,358		4,358
Office of Bilingual Education and Minority Languages									
Affairs	-4		-4	158		158	167		167
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	69		69	1,018		1,018	953		953
Rehabilitation services and handicapped research	54		54	798		798	1,414		1,414
Office of Vocational and Adult Education	48		48	658		658	743		743
Office of Postsecondary Education:									
College housing loans	37	8	29	115	279	-164	123	362	-239
Student financial assistance	321		321	4,163		4,163	3,743		3,743
Guaranteed student loans	209		209	3,535		3,535	3,245		3,245
Higher education	20		20	405		405	419		419
Higher education facilities loans and insurance	(**)		(**)	5		5	-1		-1
Total—Office of Postsecondary Education	587	8	579	8,222	279	7,943	7,530	362	7,168
Office of Educational Research and Improvement									
Special institutions	8		8	114		114	247		247
Departmental management	15		15	262		262	176		176
Proprietary receipts from the public	18		18	287		287	309		309
		4	-4		19	-19		23	-23
Total—Department of Education	1,255	12	1,244	16,980	298	16,682	15,897	386	15,511
Department of Energy:									
Atomic energy defense activities									
Energy programs:	638		638	7,098		7,098	6,120		6,120
General science and research activities	66		66	707		707	650		650
Energy supply, R and D activities	139		139	2,106		2,106	2,207		2,207
Uranium supply and enrichment activities	176		176	1,711		1,711	1,864		1,864
Fossil energy research and development	30		30	336		336	325		325
Naval petroleum and oil shale reserves	23		23	153		153	136		136
Energy conservation	42		42	464		464	519		519
Strategic petroleum reserve	14		14	212		212	189		189
Nuclear waste disposal fund	37		37	317		317	271		271
Other	1,196		1,196	1,895		1,895	271		271
Total—Energy programs	1,724		1,724	7,901		7,901	6,433		6,433
Power Marketing Administration	247	76	171	1,386	1,486	-100	1,423	1,464	-40
Departmental administration	47		47	368		368	362		362
Proprietary receipts from the public		811	-811		5,081	-5,081		4,586	-4,586
Total—Department of Energy	2,656	887	1,769	16,753	6,567	10,186	14,338	6,049	8,289

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$36	(**)	\$35	\$420	\$3	\$418	\$393	\$3	\$390
Health Resources and Services Administration:									
Public enterprise funds	-1	\$2	-3	20	3	16	27	1	26
Health resources and services	104		104	1,419		1,419	1,375		1,375
Indian health and facilities	76		76	872		872	790		790
Centers for Disease Control	25		25	368		368	360		360
National Institutes of Health:									
Cancer research	75		75	1,100		1,100	1,024		1,024
Heart, lung, and blood research	55		55	736		736	647		647
Arthritis, diabetes, and digestive and kidney diseases	30		30	483		483	431		431
Neurological and communicative disorders and stroke	25		25	348		348	306		306
Allergy and infectious diseases	26		26	333		333	293		293
General medical sciences	39		39	447		447	385		385
Child health and human development	18		18	285		285	257		257
Other research institutes	39		39	579		579	496		496
Research resources	23		23	264		264	228		228
Other	21		21	96		96	90		90
Total—National Institutes of Health	351		351	4,670		4,670	4,157		4,157
Alcohol, Drug Abuse, and Mental Health Administration	73		73	938		938	911		911
Office of Assistant Secretary for Health	7		7	180		180	175		175
Total—Public Health Service	669	2	668	8,888	6	8,882	8,188	4	8,184
Health Care Financing Administration:									
Grants to States for Medicaid	1,825		1,825	22,655		22,655	20,061		20,061
Payments to health care trust funds	1,401		1,401	19,246		19,246	17,917		17,917
Program management	9		9	60		60	127		127
Federal hospital insurance trust fund:									
Benefit payments	3,744		3,744	47,841		47,841	41,476		41,476
Administrative expenses and construction	58		58	813		813	632		632
Interest on normalized tax transfers				13		13	187		187
Total—FHI trust fund	3,802		3,802	48,667		48,667	42,295		42,295
Federal supplementary medical ins. trust fund:									
Benefit payments	2,059		2,059	21,808		21,808	19,473		19,473
Administrative expenses and construction	77		77	923		923	902		902
Total—FSMI trust fund	2,137		2,137	22,730		22,730	20,374		20,374
Total—Health Care Financing Administration	9,173		9,173	113,359		113,359	100,775		100,775
Social Security Administration:									
Payments to social security trust funds	410		410	3,818		3,818	6,878		6,878
Special benefits for disabled coal miners	86		86	1,040		1,040	1,057		1,057
Supplemental security income program	79		79	9,606		9,606	8,498		8,498
Assistance payments program	636		636	8,625		8,625	8,346		8,346
Child support enforcement	49		49	599		599	508		508
Low income home energy assistance	62		62	2,141		2,141	2,026		2,026
Refugee and entrant assistance	12		12	442		442	602		602
Payments to States from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	13,984		13,984	165,422		165,422	155,852		155,852
Administrative expenses and construction	105		105	1,588		1,588	1,585		1,585
Payment to railroad retirement account				2,310		2,310	2,404		2,404
Interest expense on interfund borrowings	115		115	1,571		1,571	1,883		1,883
Interest on normalized tax transfers				722		722	683		683
Total—FOASI trust fund	14,204		14,204	171,614		171,614	162,406		162,406

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,567	.....	\$1,567	\$18,657	.....	\$18,657	\$17,775	.....	\$17,775
Administrative expenses and construction	48	.....	48	603	.....	603	585	.....	585
Payment to railroad retirement account .....	.....	.....	.....	43	.....	43	22	.....	22
Interest on normalized tax transfers .....	.....	.....	.....	69	.....	69	77	.....	77
Total—FDI trust fund	1,615	.....	1,615	19,372	.....	19,372	18,459	.....	18,459
Total—Social Security Administration	17,153	.....	17,153	217,258	.....	217,258	208,780	.....	208,780
Human Development Services:									
Social services block grant	183	.....	183	2,743	.....	2,743	2,789	.....	2,789
Human development services	195	.....	195	1,910	.....	1,910	1,819	.....	1,819
Family social services	42	.....	42	749	.....	749	659	.....	659
Work incentives	40	.....	40	279	.....	279	265	.....	265
Community services	31	.....	31	376	.....	376	358	.....	358
Other	(**)	(**)	(**)	2	\$3	-1	8	\$1	7
Total—Human Development Services	490	(**)	490	6,059	3	6,056	5,897	1	5,896
Departmental management	6	.....	6	220	.....	220	273	.....	273
Proprietary receipts from the public .....	.....	\$473	-473	.....	5,586	-5,586	.....	4,960	-4,960
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund ..	-1,355	.....	-1,355	-17,898	.....	-17,898	-16,811	.....	-16,811
Payments for tax and other credits ⁴ :									
Federal old-age and survivors insurance trust fund ...	-368	.....	-368	-3,488	.....	-3,488	-6,268	.....	-6,268
Federal disability insurance trust fund	-42	.....	-42	-330	.....	-330	-610	.....	-610
Federal hospital insurance trust fund	-46	.....	-46	-1,348	.....	-1,348	-1,106	.....	-1,106
Other	-115	.....	-115	-1,571	.....	-1,571	-1,840	.....	-1,840
Total—Department of Health and Human Services	25,566	475	25,091	321,148	5,595	315,553	297,278	4,966	292,313
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	266	291	-25	3,305	3,959	-654	2,757	3,123	-366
Housing for the elderly or handicapped fund	44	37	7	936	435	501	1,036	375	661
Other	22	4	18	84	57	28	47	48	-1
Rent supplement payments	190	.....	190	66	.....	66	110	.....	110
Homeownership assistance	31	.....	31	280	.....	280	270	.....	270
Rental housing assistance	39	.....	39	607	.....	607	657	.....	657
Low-rent public housing	102	.....	102	2,204	.....	2,204	1,686	.....	1,686
College housing grants	-4	.....	-4	.....	.....	.....	20	.....	20
Lower income housing assistance	326	.....	326	6,817	.....	6,817	6,030	.....	6,030
Other	-11	.....	-11	-12	.....	-12	(**)	.....	(**)
Total—Housing Programs	1,004	333	671	14,288	4,450	9,837	12,614	3,546	9,068
Public and Indian Housing:									
Low-rent housing—loans and other expenses	45	21	24	14,314	428	13,885	1,705	594	1,111
Payments for operation of low-income housing projects ..	90	.....	90	1,205	.....	1,205	1,135	.....	1,135
Total—Public and Indian Housing	135	21	114	15,519	428	15,090	2,840	594	2,246
Government National Mortgage Association:									
Special assistance functions fund .....	(**)	.....	(**)	.....	.....	.....	2,498	1,680	818
Emergency mortgage purchase assistance .....	.....	.....	.....	.....	.....	.....	317	187	130
Management and liquidating functions fund	11	28	-17	568	1,122	-554	75	160	-85
Guarantees of mortgage-backed securities	2	19	-17	27	261	-234	21	206	-186
Participation sales fund	-28	.....	-28	-103	.....	-103	-65	.....	-65
Total—Government National Mortgage Association ...	-14	48	-62	493	1,383	-891	2,846	2,233	612
Community Planning and Development:									
Public enterprise fund	8	10	-2	107	138	-31	133	148	-15
Community development grants	311	.....	311	3,817	.....	3,817	3,819	.....	3,819
Urban development action grants	40	.....	40	497	.....	497	454	.....	454
Other	7	.....	7	26	.....	26	16	.....	16
Total—Community Planning and Development	366	10	356	4,447	138	4,309	4,422	148	4,274
Management and administration	1	.....	1	275	.....	275	283	1	282
Other	5	.....	5	51	.....	51	38	.....	38
Total—Department of Housing and Urban Development.	1,497	411	1,085	35,072	6,400	28,671	23,043	6,522	16,520

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	\$46		\$46	\$449		\$449	\$418		\$418
Payments in lieu of taxes	101		101	103		103	104		104
Payments to States and counties for general purpose fiscal assistance	51		51	132		132	53		53
Other	10		10	101		101	95		95
Minerals Management Service	50		50	699		699	893		893
Office of Surface Mining Reclamation and Enforcement	25		25	272		272	206		206
Total—Land and minerals management	283		283	1,757		1,757	1,770		1,770
Water and science:									
Bureau of Reclamation:									
Construction program	92	\$12	79	739	\$83	656	680	\$81	600
Operation and maintenance	12		12	141		141	135		135
Other	24		24	156		156	139		139
Geological Survey	25		25	451		451	452		452
Bureau of Mines	15	2	13	169	24	145	175	19	156
Total—Water and science	168	15	154	1,657	106	1,550	1,581	99	1,482
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	33		33	577		577	498		498
National Park Service	108		108	1,071		1,071	1,111		1,111
Total—Fish and wildlife and parks	141		141	1,649		1,649	1,609		1,609
Bureau of Indian Affairs:									
Operation of Indian programs									
Construction	68		68	954		954	883		883
Indian tribal funds	11		11	122		122	124		124
Other	35		35	348		348	434		434
Other	8	2	6	63	11	52	63	9	54
Total—Bureau of Indian Affairs	122	2	120	1,487	11	1,476	1,503	9	1,494
Territorial and International Affairs									
Departmental offices	66		66	240		240	240		240
Proprietary receipts from the public:	-5		-5	88		88	73		73
Receipts from oil and gas leases, national petroleum reserve in Alaska		(**)	(**)		4	-4		7	-7
Other		175	-175		1,900	-1,900		1,667	-1,667
Intrabudgetary transactions				-28		-28	-32		-32
Total—Department of the Interior	776	192	584	6,850	2,022	4,828	6,744	1,783	4,961
Department of Justice:									
General administration									
United States Parole Commission	-7		-7	71		71	58		58
Legal activities	1		1	9		9	7		7
Interagency law enforcement	79		79	809		809	677		677
Federal Bureau of Investigation	(**)		(**)	75		75	103		103
Drug Enforcement Administration	88		88	1,072		1,072	916		916
Immigration and Naturalization Service	27		27	332		332	282		282
Federal Prison System	42		42	557		557	513		513
Office of Justice Programs	49	2	47	574	26	548	528	22	505
Other	-3		-3	114		114	125		125
Other	-1	3	-4	-6	61	-67	-19		-19
Total—Department of Justice	275	6	269	3,606	87	3,518	3,188	22	3,165
Department of Labor:									
Employment and Training Administration:									
Program administration	1		1	57		57	77		77
Training and employment services	294		294	3,415		3,415	3,196		3,196
Community service employment for older Americans	21		21	320		320	321		321
Federal unemployment benefits and allowances	12		12	51		51	34		34
State unemployment insurance and employment service operation	-44		-44	-27		-27	21		21
Advances to the unemployment trust fund and other funds	304		304	1,586		1,586	4,182		4,182
Other	-3		-3	-18		-18	-136		-136

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,006		\$1,006	\$15,899		\$15,899	\$16,678		\$16,678
State administrative expenses	210		210	2,375		2,375	2,311		2,311
Federal administrative expenses	9		9	114		114	87		87
Veterans employment and training	7		7	111		111			
Interest on refunds of taxes	(**)		(**)	6		6	129		129
Repayment of advances from the general fund	4,181		4,181	5,121		5,121	6,580		6,580
Interest on advances to the Employment Security Administration account							1		1
Railroad-unemployment insurance:									
Railroad unemployment benefits	13		13	175		175	218		218
Administrative expenses	1		1	19		19	12		12
Payment of interest on advances from railroad retirement account				5		5	72		72
Total—Unemployment trust fund	5,428		5,428	23,826		23,826	26,089		26,089
Total—Employment and Training Administration	6,014		6,014	29,211		29,211	33,784		33,784
Labor-Management Services	6		6	59		59	56		56
Pension Benefit Guaranty Corporation	18	\$10	7	192	\$211	-19	152	\$161	-10
Employment Standards Administration:									
Salaries and expenses	12		12	178		178	173		173
Special benefits	90		90	201		201	223		223
Black lung disability trust fund	332		332	898		898	865		865
Special workers' compensation expenses	4		4	57		57	44		44
Occupational Safety and Health Administration	17		17	210		210	207		207
Mine Safety and Health Administration	11		11	151		151	150		150
Bureau of Labor Statistics	11		11	142		142	132		132
Departmental management	12		12	136		136	120		120
Proprietary receipts from the public		275	-275		283	-283		323	-323
Intrabudgetary transactions	-4,499		-4,499	-7,048		-7,048	-10,899		-10,899
Total—Department of Labor	2,026	285	1,741	24,387	494	23,893	25,006	485	24,522
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	91		91	1,216		1,216	1,031		1,031
Acquisition, operation, and maintenance of buildings abroad	12		12	222		222	198		198
Payment to Foreign Service retirement and disability fund	228		228	335		335	337		337
Foreign Service retirement and disability fund	22		22	210		210	212		212
Other	3		3	23		23	22		22
Total—Administration of Foreign Affairs	355		355	2,006		2,006	1,800		1,800
International Organizations and Conferences	2		2	540		540	580		580
International Commissions	2		2	24		24	23		23
Migration and Refugee Assistance	22		22	358		358	336		336
International Narcotics Control	5		5	52		52	33		33
Other	3		3	45		45	13		13
Proprietary receipts from the public		1	-1		1	-1		2	-2
Intrabudgetary transactions	-229		-229	-379		-379	-380		-380
Total—Department of State	159	1	159	2,646	1	2,645	2,405	2	2,403
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,393		1,393	12,584		12,584	10,227		10,227
Other	10		10	17		17	18	5	13
Other programs	25		25	282		282	329		329
Total—Federal Highway Administration	1,428		1,428	12,883		12,883	10,574	5	10,569
National Highway Traffic Safety Administration:									
Operations and research	1		1	60		60	56		56
Trust fund share of highway safety programs	15		15	141		141	140		140
Other	(**)		(**)	1		1	2		2

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	(**)	(**)	(**)	\$30	\$27	\$3	\$132	\$81	\$50
Northeast corridor improvement program	\$11		\$11	153		153	241		241
Grants to National Railroad Passenger Corporation	1		1	764		764	1,957		1,957
Other	14		14	118		118	255		255
Total—Federal Railroad Administration	26	(**)	26	1,065	27	1,038	2,584	81	2,503
Urban Mass Transportation Administration:									
Formula grants	145		145	1,409		1,409	1,395		1,395
Discretionary grants	13		13	507		507	233		233
Other	111		111	1,441		1,441	2,151		2,151
Federal Aviation Administration:									
Operations	(**)		(**)	1,554		1,554	2,313		2,313
Other	28	(**)	28	127	(**)	127	141	(**)	140
Airport and airway trust fund:									
Grants-in-aid for airports	108		108	789		789	694		694
Facilities and equipment	49		49	425		425	268		268
Research, engineering and development	22		22	262		262	146		146
Operations	187		187	1,110		1,110	257		257
Total—Airport and airway trust fund	367		367	2,586		2,586	1,365		1,365
Total—Federal Aviation Administration	395	(**)	395	4,267	(**)	4,267	3,819	(**)	3,819
Coast Guard:									
Operating expenses	147		147	1,717		1,717	1,657		1,657
Acquisition, construction, and improvements	41		41	444		444	468		468
Retired pay	26		26	299		299	311		311
Other	5	(**)	4	121	4	116	97	5	92
Total—Coast Guard	219	(**)	218	2,580	4	2,575	2,533	5	2,529
Maritime Administration:									
Public enterprise funds	75	\$11	64	475	233	242	199	177	22
Ship construction	(**)		(**)	5		5	14		14
Operating-differential subsidies	28		28	352		352	384		384
Other	5		5	87		87	87		87
Other	15	1	13	163	12	151	136	13	124
Proprietary receipts from the public		6	-6		64	-64		65	-65
Intrabudgetary transactions	(**)		(**)	-8		-8	-5		-5
Total—Department of Transportation	2,475	19	2,456	25,427	340	25,087	24,301	346	23,956
Department of the Treasury:									
Office of the Secretary	-88		-88	-486		-486	-63		-63
Office of Revenue Sharing:									
Salaries and expenses	1		1	8		8	7		7
General revenue sharing	1		1	4,584		4,584	4,567		4,567
Federal Law Enforcement Training Center	2		2	18		18	17		17
Financial Management Service:									
Salaries and expenses	19		19	242		242	223		223
Claims, judgements, and relief acts	14		14	314		314	236		236
Advances to the railroad retirement account							525		525
Payments to Synthetic Fuels Corporation	4		4	41		41	16		16
Other	-2		-2	95		95	20		20
Total—Financial Management Service	35		35	692		692	1,020		1,020
Bureau of Alcohol, Tobacco and Firearms	14		14	169		169	158		158
United States Customs Service	56		56	755		755	695		695
Bureau of Engraving and Printing	-2		-2	-35		-35	-17		-17
Bureau of the Mint	-11		-11	66		66	80		80
Bureau of the Public Debt	8		8	191		191	181		181

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$8		\$8	\$106		106	\$96		96
Processing tax returns	74		74	1,042		1,042	870		870
Examinations and appeals	96		96	1,360		1,360	1,251		1,251
Investigation, collection and taxpayer service	76		76	1,055		1,055	1,019		1,019
Payment where credit exceeds liability for tax	19		19	1,100		1,100	1,193		1,193
Refunding internal revenue collections, interest	114		114	1,750		1,750	1,301		1,301
Internal revenue collections for Puerto Rico	27		27	336		336	365		365
Other	(**)	(**)	(**)	3	\$3	(**)	3	\$3	(**)
Total—Internal Revenue Service	415	(**)	415	6,749	3	6,746	6,098	3	6,095
United States Secret Service	24		24	300		300	267		267
Comptroller of the Currency	13	\$2	11	169	184	-15	161	160	(**)
Interest on the public debt:									
Public issues (accrual basis)	12,455		12,455	148,151		148,151	129,003		129,003
Special issues (cash basis)	752		752	30,794		30,794	24,835		24,835
Total—Interest on the public debt	13,207		13,207	178,945		178,945	153,838		153,838
Proprietary receipts from the public	(**)	178	-178	(**)	3,060	-3,060	(**)	3,190	-3,190
Receipts from off-budget Federal entities		2,378	-2,378		17,574	-17,574		15,378	-15,378
Intrabudgetary transactions	-625		-625	-6,263		-6,263	-7,172		-7,172
Total—Department of the Treasury	13,049	2,558	10,491	185,863	20,820	165,043	159,837	18,732	141,105
Environmental Protection Agency:									
Salaries and expenses	55		55	631		631	585		585
Research and development	17		17	161		161	164		164
Abatement, control, and compliance	36		36	441		441	418		418
Construction grants	181		181	2,900		2,900	2,623		2,623
Hazardous substance response trust fund	34		34	382		382	267		267
Other	(**)	(**)	(**)	49	1	48	49	1	48
Proprietary receipts from the public		1	-1		8	-8		3	-3
Intrabudgetary transactions				-44		-44	-44		-44
Total—Environmental Protection Agency	324	1	322	4,520	9	4,511	4,061	4	4,057
General Services Administration:									
Real property activities	130		130	-205		-205	9		9
Personal property activities	-11		-11	90		90	78		78
Office of Information Resources Management	25		25	16		16	-2		-2
Federal property resources activities	-184		-184	-201		-201	105		105
General activities	10		10	150	(**)	150	141	(**)	140
Proprietary receipts from the public		-6	6		63	-63		120	-120
Other		-80	80		(**)	(**)		18	-18
Total—General Services Administration	-30	-86	56	-150	63	-214	330	138	192
National Aeronautics and Space Administration:									
Research and development	183		183	2,118		2,118	2,792		2,792
Space flight, control, and data communications	295		295	3,707		3,707	2,915		2,915
Construction of facilities	15		15	170		170	109		109
Research and program management	100		100	1,322		1,322	1,232		1,232
Other				(**)		(**)			
Total—National Aeronautics and Space Administration	593		593	7,318		7,318	7,048		7,048
Office of Personnel Management:									
Salaries and expenses	-23		-23	111		111	99		99
Government payment for annuitants, employees health benefits									
Payment to civil service retirement and disability fund	129		129	1,485		1,485	1,392		1,392
Civil service retirement and disability fund	16,090		16,090	16,091		16,091	15,358		15,358
Employees health benefits fund	1,985		1,985	23,092		23,092	21,891		21,891
Employees life insurance fund	533	549	-16	6,573	6,833	-260	6,518	6,568	-50
Retired employees health benefits fund	85	75	10	902	1,576	-674	753	1,457	-704
Other	1	1	(**)	11	15	-4	17	17	(**)
Intrabudgetary transactions:	8		8	13		13	-2		-2
Civil service retirement and disability fund:									
General fund contributions	-16,090		-16,091	-16,091		-16,091	-15,358		-15,358
Other	-3		-3	-35		-35	-34		-34
Total—Office of Personnel Management	2,715	625	2,090	32,151	8,424	23,727	30,633	8,042	22,590

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$265	\$94	\$171	\$1,163	\$889	\$275	\$1,192	\$802	\$390
Disaster loan fund	27	49	-22	525	798	-273	404	823	-419
Other	4	2	2	31	18	14	41	16	26
Salaries and expenses	19		19	267		267	258		258
Other	(**)		(**)	1	(**)	1			
Total—Small Business Administration	315	144	170	1,987	1,704	283	1,896	1,641	255
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	134	64	70	1,637	1,359	278	1,523	1,153	370
Direct loan revolving fund	1	5	-4	22	63	-41	26	71	-45
Other	30	35	-5	425	454	-29	431	480	-49
Compensation and pensions	45		45	14,217		14,217	13,918		13,918
Readjustment benefits	34		34	1,227		1,227	1,470		1,470
Medical care	715		715	8,722		8,722	8,124		8,124
Medical and prosthetic research	14		14	215		215	186		186
General operating expenses	19		19	724		724	704		704
Construction projects	40		40	521		521	475		475
Post-Vietnam era veterans education account	9		9	182		182	156		156
Insurance funds:									
National service life	62		62	956		956	922		922
United States government life	2		2	46		46	52		52
Veterans special life	5	4	1	68	135	-67	69	127	-58
Other	-2		-2	97		97	84		84
Proprietary receipts from the public:									
National service life		34	-34		421	-421		441	-441
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other	-2	26	-28	-4	212	-216		235	-235
Intrabudgetary transactions	-1		-1	-80		-80	-42		-42
Total—Veterans Administration	1,107	168	939	28,977	2,644	26,333	28,100	2,508	25,593
Independent agencies:									
Action	7		7	129		129	133		133
Board for International Broadcasting	7		7	97		97	105		105
Consumer Product Safety Commission	2		2	35		35	34		34
Corporation for Public Broadcasting				151		151	138		138
District of Columbia:									
Federal payment	14		14	548		548	486		486
Loans and repayable advances					311	-311	115	31	84
Equal Employment Opportunity Commission	12		12	158		158	152		152
Export-Import Bank of the United States	623	284	339	3,790	4,174	-384	4,485	3,418	1,068
Federal Communications Commission	9		9	94		94	87		87
Federal Deposit Insurance Corporation	406	453	-48	4,209	6,151	-1,942	6,842	7,089	-248
Federal Emergency Management Agency:									
Public enterprise funds	13	28	-16	241	346	-105	521	362	159
Salaries and expenses	8		8	133		133	125		125
Emergency management and planning assistance	20		20	372		372	248		248
Emergency food distribution and shelter program				69		69	58		58
Other				(**)		(**)	(**)		(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	3	3	(**)	84	84	(**)	75	75	1
Federal Savings and Loan Insurance Corp. fund	79	73	6	3,141	2,726	414	1,007	1,569	-562
Other									
Federal Trade Commission	5		5	65		65	66		66
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority				71		71	33		33
Other	(**)	(**)	(**)	8	2	6	8	2	6
Interstate Commerce Commission	3		3	50		50	56		56
Legal Services Corporation	26		26	300		300	271		271
Merit Systems Protection Board	2		2	23		23	26		26
National Archives and Record Administration	8		8	100	(**)	100	86	(**)	86
National Credit Union Administration:									
Central liquidity facility	9	12	-4	1,079	1,125	-47	678	453	225
Other	4	28	-24	53	861	-808	85	117	-32

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$15		\$15	\$149		\$149	\$145		\$145
National Endowment for the Humanities	14		14	149		149	140		140
Institute of Museum Services	(**)		(**)	19		19	17		17
National Labor Relations Board	10		10	134		134	130		130
National Science Foundation	138		138	1,313		1,313	1,198		1,198
National Transportation Safety Board	2		2	22		22	21		21
Nuclear Regulatory Commission	36		36	468		468	462		462
Panama Canal Commission	34	\$36	-2	413	\$416	-3	381	\$406	-25
Postal Service (payment to the Postal Service fund)	(**)		(**)	1,210		1,210	879		879
Railroad Retirement Board:									
Federal windfall subsidy	33		33	400		400	413		413
Payment to railroad unemployment insurance trust fund	1		1	-1		-1	-73		-73
Milwaukee railroad restructuring, administration	1		1	(**)		(**)	1		1
Railroad retirement accounts:									
Social security equivalent benefit account	311		311	3,596		3,596			
Benefits payments and claims	177		177	2,216		2,216	5,681		5,681
Advances to the railroad retirement account from the FDI trust fund	(**)		(**)	-1		-1	-1		-1
Disbursements for the payment of FOASI benefits	(**)		(**)	-1		-1	-1		-1
Disbursements for the payment of FDI benefits	(**)		(**)	(**)		(**)	(**)		(**)
Administrative expenses	4		4	49		49	44		44
Interest on refunds of taxes	(**)		(**)	7		7	4		4
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds				-2,131		-2,131	-2,392		-2,392
Interest on advances to railroad unemployment insurance account				-5		-5	-72		-72
Total—Railroad Retirement Board	527		527	4,129		4,129	3,606		3,606
Securities and Exchange Commission	7		7	103		103	92		92
Smithsonian Institution	16		16	226		226	211		211
Tennessee Valley Authority	440	422	18	5,603	4,688	914	5,192	4,841	351
United States Information Agency	75	(**)	74	695	(**)	694	574	(**)	574
United States Railway Association	(**)		(**)	3		3	2		2
Other independent agencies	23	2	21	398	24	374	374	35	339
Total—Independent agencies	2,598	1,344	1,254	30,031	20,910	9,121	29,344	18,397	10,946
Undistributed offsetting receipts:									
Other interest		1	-1		2	-2		18	-18
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-2		-2	-2		-2
Department of Defense—Military:									
Education Benefits fund	-17		-17	-61		-61			
Department of Defense—Civil:									
Military retirement fund ³	-1,546		-1,546	-16,964		-16,964	-16,503		² -16,503
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-207		-207	-2,288		-2,288	-1,852		-1,852
Federal disability insurance trust fund	-20		-20	-221		-221	-192		-192
Federal hospital insurance trust fund	-128		-128	-1,449		-1,449	-1,306		-1,306
Department of State:									
Foreign Service retirement and disability fund	-5		-5	-40		-40	-37		-37
Office of Personnel Management:									
Civil Service retirement and disability fund	-301		-301	-3,873		-3,873	-3,522		-3,522
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-1,445		-1,445	-2,461		-2,461	-1,848		-1,848
Subtotal	-3,670		-3,670	-27,359		-27,359	-25,263		-25,263

Table continued on next page.

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund				-\$10		-\$10	-\$8		-\$8
Department of Defense—Civil:									
Education benefits fund	\$3		\$3	8		8			
Military retirement fund	32		32	-962		-962			
Soldiers' and Airmen's Home permanent fund	-4		-4	-17		-17	-15		-15
Corps of Engineers	-2		-2	-18		-18	-8		-8
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund ...	-144		-144	-3,537		-3,537	-2,752		-2,752
Federal disability insurance trust fund	-11		-11	-580		-580	-558		-558
Federal hospital insurance trust fund	-4		-4	-2,016		-2,016	-1,686		-1,686
Federal supplementary medical insurance trust fund ..	-9		-9	-1,154		-1,154	-807		-807
Department of Labor:									
Unemployment trust fund	-12		-12	-1,242		-1,242	-781		-781
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	-245		-245	-178		-178
Department of Transportation:									
Airport and airway trust fund	-3		-3	-746		-746	-546		-546
Highway trust fund	-26		-26	-1,313		-1,313	-1,116		-1,116
Environmental Protection Agency:									
Post-closure liability trust fund	(**)		(**)	-1		-1	-1		-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-33		-33	-13,017		-13,017	-10,813		-10,813
Veterans Administration:									
United States government life insurance fund	(**)		(**)	-21		-21	-23		-23
National service life insurance fund	-1		-1	-882		-882	-806		-806
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-27		-27	-191		-191	-169		-169
Other	-63		-63	-125		-125	-111		-111
Subtotal	-304		-304	-26,070		-26,070	-20,376		-20,376
Rents and royalties on the Outer Continental Shelf lands ..		\$827	-827		\$5,542	-5,542		\$6,694	-6,694
Total—Undistributed offsetting receipts	-3,974	828	-4,802	-53,429	5,544	-58,973	-45,639	6,712	-52,351
Total—Budget outlays	83,691	10,500	73,191	1,057,892	121,083	936,809	960,919	119,119	841,800
Off-budget Federal entities:									
Federal Financing Bank	2,792	2,761	31	38,496	31,156	7,339	38,980	31,703	7,277
Petroleum acquisition and transportation, strategic petroleum reserve	32		32	1,621		1,621	2,329		2,329
Postal Service	3,470	2,174	1,296	30,017	29,875	142	27,251	26,890	360
Rural electrification and telephone revolving fund	222	199	24	1,514	1,512	1	1,091	1,092	-1
Rural Telephone Bank	10	12	-2	148	156	-8	164	119	45
Synthetic Fuels Corporation fund	4	4		38	38		19	19	
U.S. Railway Association				27	4	22	3	17	-14
Total—Off-budget Federal entities	6,531	5,150	1,381	71,859	62,742	9,118	69,836	59,840	9,996
Total—Outlays	90,222	15,650	74,572	1,129,751	183,825	945,927	1,030,755	178,959	851,796

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$35,320	\$36,744
Receipts from off-budget Federal entities	17,574	15,378
Intrabudgetary transactions	124,293	113,307
Total receipts offset against outlays	177,187	165,429

¹Includes an adjustment to prior reporting

²In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in DoD—Civil (and the income security function) while imputed accruals are included in the DoD—Military (and the national defense function) outlays and offset in undistributed offsetting receipts.

³Effective October 1, 1984 military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and functional table.

⁴Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

... No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$5,090	\$250,837	\$195,056	\$1,572,267	\$1,818,013	\$1,823,103
Federal Financing Bank				(**)	(**)	(**)
Total public debt securities	5,090	250,837	195,056	1,572,267	1,818,013	1,823,103
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)						
	-8	-115	-194	4,481	4,374	4,366
Total federal securities	5,082	250,722	194,862	1,576,748	1,822,387	1,827,470
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)						
	-893	53,453	24,045	264,159	318,505	317,612
Total borrowing from the public	5,975	197,269	170,817	1,312,589	1,503,882	1,509,857
Accrued interest payable to the public	2,307	-650	9,098	27,359	24,402	26,709
Allocations of special drawing rights	118	296	-283	4,895	5,073	5,191
Deposit funds	-2	2,093	1,930	12,292	14,387	14,385
Miscellaneous liability accounts (includes checks outstanding etc.)	-727	945	-1,124	10,693	12,366	11,639
Total liability accounts	7,670	199,953	180,439	1,367,828	1,560,110	1,567,780
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	517	-4,340	-8,043	8,514	3,656	4,174
Tax and loan note accounts	4,701	-9,027	1,413	21,913	8,185	12,886
Balance	5,218	-13,367	-6,631	30,426	11,841	17,060
Special drawing rights:						
Total holdings	182	1,293	-74	5,554	6,665	6,847
SDR certificates issued to Federal Reserve Banks				-4,618	-4,618	-4,618
Balance	182	1,293	-74	936	2,047	2,229
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments			5,528	19,699	19,699	19,699
Maintenance of value adjustments	395	1,082	-951	-1,799	-1,111	-717
Letter of credit issued to IMF	-25	46	-2,451	-7,992	-7,921	-7,946
Dollar deposits with the IMF	-3	-1	-10	-50	-49	-51
Receivable/payable (-) for interim maintenance of value adjustments	-178	-922	249	379	-366	-543
Balance	189	204	2,365	10,237	10,252	10,442
Loans to International Monetary Fund	12	-127	-167	1,364	1,225	1,236
Other cash and monetary assets	647	1,324	-1,129	7,548	8,226	8,872
Total cash and monetary assets	6,248	-10,673	-5,636	50,512	33,591	39,839
Miscellaneous asset accounts	751	-722	1,476	16,088	14,614	15,365
Total asset accounts	7,000	-11,396	-4,160	66,600	48,204	55,204
Excess of liabilities (+) or assets (-)	+670	+211,348	+184,599	+1,301,228	+1,511,906	+1,512,576
Transactions not applied to current year's surplus or deficit (See Schedule A for details)						
	94	582	740		488	582
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (-)]	+764	+211,931	+185,339	+1,301,228	+1,512,394	+1,513,159

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

(...): No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,511,906	\$1,301,228	\$1,116,629
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,511,906	1,301,228	1,116,629
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	- 617	202,813	175,342
Changes in composition of unified budget			
Budget surplus (-) or deficit (Table 3)	- 617	202,813	175,342
Off-budget surplus (-) or deficit (Table 3)	1,381	9,118	9,996
Total budget surplus (-) or deficit (Table 3)	764	211,931	185,339
Transactions not applied to current year's surplus or deficit:			
Seigniorage	- 27	- 516	- 498
Increment on gold			
Proceeds from currency			
Profit on sale of gold	- 67	- 67	- 242
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	- 94	- 582	- 740
Excess of liabilities close of period	1,512,576	1,512,576	1,301,228

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	-6	-25	-31	34	15	9
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-7	-71	-110	153	89	82
Department of Housing and Urban Development:						
Federal Housing Administration	1	-22	-67	140	116	117
Department of the Interior:						
Bureau of Land Management	3	3	14	14	15	17
Department of Transportation:						
Coast Guard:						
Family housing mortgages	(**)	(**)	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	1	1	(**)	(**)	(**)	1
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority				1,725	1,725	1,725
Total agency securities	-8	-115	-194	4,481	4,374	4,366

....No transactions.

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

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

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1985 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$1,162	\$5,202	-\$2,798	\$18,609	\$22,649	\$23,811
Commerce, Fishing Vessels, NOAA	-21	-18	9	18	21	.....
Federal Emergency Management Agency:						
National insurance development fund .....	.....	14	5	55	69	69
Federal Financing Bank	757	8,166	8,754	144,909	152,317	153,075
Federal Housing Administration:						
General insurance	-80	-260	-220	1,790	1,610	1,530
Special risk insurance	-15	-75	-40	1,984	1,924	1,909
General Services Administration:						
Pennsylvania Avenue Development Corporation .....	.....	3	-1	55	58	58
Rural Communication Development Fund .....	.....	5	4	18	23	23
Rural Electrification Administration	-102	.....	.....	7,865	7,967	7,865
Rural Telephone Bank .....	.....	8	30	751	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	340	405	760	3,381	3,446	3,786
Agricultural credit insurance fund .....	.....	1,734	1,561	4,486	6,220	6,220
Rural development insurance fund	50	210	241	1,516	1,676	1,726
Federal Crop Ins. Corp .....	.....	113	.....	.....	113	113
Secretary of Education:						
Alternative Fuel Production, DOE	1,170	1,170	.....	.....	.....	1,170
College housing loans	-62	-62	.....	2,687	2,687	2,625
Secretary of Energy:						
Bonneville Power Administration	-65	-65	240	1,405	1,405	1,340
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped .....	.....	425	665	4,376	4,801	4,801
Low-Rent Public housing	46	13,727	1,000	1,000	14,681	14,727
Urban renewal fund .....	.....	-8	8	8	.....	.....
Secretary of the Interior:						
Bureau of Mines, helium fund .....	.....	.....	.....	252	252	252
Railroad retirement account .....	.....	-944	2,279	2,279	1,335	1,335
Railroad retirement social security equivalent fund	168	1,717	.....	.....	1,549	1,717
Secretary of Transportation:						
Aircraft purchase loan guarantee program .....	.....	13	-79	.....	13	13
Federal ship revolving fund	45	130	.....	.....	85	130
Railroad revitalization and improvement .....	.....	.....	-1	.....	.....	.....
Rail service assistance .....	.....	.....	-6	.....	.....	.....
Regional Rail Reorganization .....	.....	-64	-199	64	.....	.....
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
Veterans Administration:						
Veterans direct loan program .....	.....	.....	.....	1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of Public Debt Securities	3,393	31,546	12,212	199,408	227,560	230,954
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	-319	-278	1,015	15,690	15,729	15,410
National Credit Union Administration	-4	-50	226	269	226	222
Postal Service	970	603	-67	1,087	720	1,690
Tennessee Valley Authority	106	1,126	320	13,435	14,455	14,561
U.S. Railway Association .....	.....	23	-73	51	74	74
Total borrowing from the Federal Financing Bank	753	1,424	1,421	30,532	31,204	31,957

Note: Includes only amounts loaned to Federal agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture		\$6			\$6	\$6
Department of Commerce	\$6	102	-\$1	\$6	102	108
Department of Energy	-15	1,366			1,382	1,366
Department of Health and Human Services	1	5	2	4	8	9
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities		718	427	3,065	3,796	3,783
Agency securities	(**)	-4	-5	140	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities		-11		11		
Special assistance function fund:						
Agency securities		-11	-13	11		
Management and liquidating functions fund:						
Public debt securities	13	682	84	84	752	766
Agency securities	(**)	84	-1	1	85	85
Guarantees of mortgage-backed securities:						
Public debt securities	18	299	185	717	998	1,015
Agency securities		-64	1	67	3	3
Participation sales fund:						
Public debt securities	39	312	433	1,776	2,050	2,088
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities		(**)		(**)		
Department of the Interior	83	894	823	6,528	7,338	7,422
Department of Labor	-8	19	-1	284	311	303
Department of Transportation	1	-123	-1	252	128	129
Department of the Treasury	-53	-1,163	729	3,243	2,133	2,080
Veterans Administration:						
Veterans reopened insurance fund	-6	3	42	632	641	635
Independent agencies:						
Export-Import Bank of the United States	-702	46	-84	27	774	73
Federal Emergency Management Agency:						
National insurance development fund	16	150			134	150
Federal Savings and Loan Insurance Corporation:						
Public debt securities	(**)	-414	562	6,172	5,758	5,758
Agency securities				67	67	67
National Credit Union Administration	22	806	32	325	1,109	1,131
Other	17	151	87	983	1,117	1,134
Total public debt securities	-581	3,858	3,320	24,098	28,537	27,956
Total agency securities	(**)	-7	-17	310	302	302
Total Federal funds	-581	3,851	3,303	24,408	28,839	28,258
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	1	2	2
Library of Congress	-1	-1	1	2	3	1
The Judiciary:						
Judicial survivors annuity fund	(**)	11	10	91	102	102
Funds Appropriated to the President		(**)	1	1	1	1
Department of Agriculture	-12	-57	-48	60	16	4
Department of Commerce	(**)	(**)	(**)		(**)	(**)
Department of Defense—Military	8	64	42	138	194	202
Department of Defense—Civil	75	11,692			11,617	11,692
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	-466	3,744	1,721	27,224	31,434	30,968
Federal disability insurance trust fund	-319	1,048	-633	4,656	6,023	5,704
Federal hospital insurance trust fund:						
Public debt securities	347	4,194	3,468	16,527	20,375	20,721
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	-254	1,620	2,159	9,117	10,991	10,736
Other	(**)	6	6	25	31	31

Table continued on next page.

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

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	\$20	-\$19	-\$187	\$214	\$175	\$195
Department of Labor:						
Unemployment trust fund	-1,366	4,611	4,001	12,397	18,375	17,009
Other	9	1	6	23	15	24
Department of State:						
Foreign service retirement and disability fund	215	484	424	1,978	2,247	2,462
Other	(**)	(**)	-1	(**)	(**)	(**)
Department of Transportation:						
Airport and airway trust fund	-124	977	1,640	6,434	7,534	7,410
Highway trust fund	-1,026	1,102	1,359	10,840	12,968	11,942
Other		(**)	(**)	(**)	(**)	(**)
Department of the Treasury	9	182	(**)	84	256	265
Environmental Protection Agency	20	16	108	685	681	701
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	2,803	15,449	2,468	111,829	124,475	127,278
Agency securities				175	175	175
Employees health benefits fund	11	261	59	913	1,163	1,174
Employees life insurance fund	-11	674	707	5,966	6,650	6,640
Retired employees health benefits fund		4	(**)	1	4	4
Veterans Administration:						
Government life insurance fund	-3	-25	-28	294	272	269
National service life insurance:						
Public debt securities	-38	336	330	8,960	9,334	9,296
Agency securities				135	135	135
Veterans special life insurance fund	-1	67	59	875	943	942
General Post Fund National Homes		10	4	7	17	17
Independent agencies:						
Federal Deposit Insurance Corporation	111	1,934	243	14,195	16,019	16,130
Harry S. Truman Memorial Scholarship Trust Fund	(**)	3	2	44	47	47
Japan-United States Friendship Commission	2	1	(**)	17	17	18
Railroad Retirement Board	5	1,135	2,768	3,097	4,226	4,232
Other	1	-5	7	11	5	6
Total public debt securities	14	49,518	20,696	236,708	286,211	286,226
Total agency securities				765	765	765
Total trust funds	14	49,518	20,696	237,473	286,976	286,991
Off-budget Federal entities:						
Postal Service	-326	85	47	2,277	2,688	2,362
Rural electrification and telephone revolving fund		(**)	-2	1	1	1
Total public debt securities	-326	84	45	2,279	2,689	2,363
Total off-budget Federal entities	-326	84	45	2,279	2,689	2,363
Grand total	-893	53,453	24,045	264,159	318,505	317,612

....No transactions

(**) Less than \$500,000

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

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$25,624	\$24,792	\$27,054	\$37,852	\$23,769	\$15,254	\$51,533	\$3,611	\$34,764	\$26,252	\$25,770	\$34,643	\$330,918	\$295,955
Corporation income taxes	937	1,122	11,531	2,779	1,753	8,417	8,855	1,230	10,788	1,892	1,078	10,950	61,331	56,893
Social insurance taxes and contributions:														
Employment taxes and contributions	17,418	16,752	17,328	21,661	20,097	19,655	24,649	19,794	20,182	21,136	18,617	21,325	238,288	212,184
Unemployment insurance	1,323	2,346	397	1,328	2,615	515	3,062	8,192	501	1,276	3,928	275	25,758	25,138
Other retirement contributions	366	426	403	406	368	381	391	437	367	441	398	376	4,759	4,580
Excise taxes	3,264	3,151	2,907	3,267	2,585	2,739	2,700	3,235	2,733	3,409	2,544	3,331	35,865	37,361
Estate and gift taxes	582	495	469	605	504	430	671	566	428	614	560	497	6,422	6,010
Customs duties	1,150	989	922	1,085	842	998	939	946	997	1,125	1,151	936	12,079	11,370
Miscellaneous receipts	1,586	1,421	1,395	1,471	1,488	1,218	1,793	1,783	1,391	1,826	1,730	1,473	18,576	16,965
Total—budget receipts this year ..	52,251	51,493	62,404	70,454	54,021	49,606	94,593	39,794	72,151	57,970	55,776	73,808	733,996	.....
<i>Total—budget receipts prior year</i>	<i>45,157</i>	<i>46,203</i>	<i>58,044</i>	<i>62,537</i>	<i>47,886</i>	<i>44,464</i>	<i>80,179</i>	<i>37,460</i>	<i>69,282</i>	<i>52,017</i>	<i>55,209</i>	<i>68,019</i>	<i>.....</i>	<i>666,457</i>
Outlays														
Legislative Branch	146	116	93	169	104	139	129	131	165	149	141	122	1,610	1,579
The Judiciary	79	67	96	66	60	99	119	75	63	74	103	66	966	866
Executive Office of the President ...	11	9	10	11	8	7	10	9	7	14	9	8	111	95
Funds Appropriated to the President:														
International security assistance ..	1,498	433	733	640	595	540	712	384	640	346	292	1,504	8,318	5,034
International development assistance	267	321	172	422	136	110	289	428	100	226	436	105	3,012	2,819
Other	-94	495	57	209	-127	27	-313	119	-347	-393	499	-185	-52	628
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,742	1,817	2,941	3,414	1,663	1,511	2,172	425	385	1,105	1,343	930	19,448	8,450
Other	2,848	2,360	2,206	2,157	2,321	2,374	2,987	2,797	2,668	2,717	2,529	2,183	30,147	28,977
Department of Commerce	177	163	181	201	140	157	170	150	248	228	158	167	2,140	1,893
Department of Defense:														
Military:														
Department of the Army	5,121	4,677	5,514	5,163	5,225	5,253	5,368	6,044	5,378	5,952	6,142	5,713	65,550	54,644
Department of the Navy	6,547	6,719	6,649	6,288	6,701	6,641	6,716	7,147	7,032	7,280	7,087	7,400	82,207	70,306
Department of the Air Force	5,938	7,501	6,481	6,036	6,425	6,575	6,636	7,049	6,585	7,274	7,661	7,032	81,193	67,847
Defense agencies	1,101	1,352	875	1,426	864	2,570	877	1,252	1,252	971	1,690	875	15,103	28,041
Total Military ³	18,707	20,249	19,519	18,912	19,216	21,039	19,597	21,491	20,247	21,478	22,580	21,018	244,054	220,838
Civil ³	1,602	1,351	687	1,680	1,620	1,667	1,660	1,681	1,656	1,754	1,719	1,761	18,844	219,544
Department of Education	1,390	1,733	1,203	1,572	1,772	1,316	1,478	1,393	1,033	1,114	1,433	1,244	16,682	15,511
Department of Energy	879	865	999	765	797	857	796	943	-552	841	1,226	1,769	10,186	8,289
Department of Health and Human Services:														
Human Development Services	390	559	497	577	472	484	528	596	435	465	562	490	6,056	5,896
Health Care Financing Administration:														
Grants to States for Medicaid ..	1,929	1,769	1,653	1,869	1,936	1,831	1,989	2,086	1,823	2,030	1,914	1,825	22,655	20,061
Federal hospital ins. trust fund ..	5,044	3,634	3,872	4,025	3,770	4,019	4,288	4,337	3,708	4,118	4,049	3,802	48,667	42,295
Federal supp. med. ins. trust fund	2,085	1,637	1,639	1,892	1,698	1,752	1,917	1,960	1,862	2,107	2,044	2,137	22,730	20,374
Other	1,434	1,539	1,561	1,503	1,626	2,272	1,734	1,531	1,512	1,614	1,572	1,409	19,306	18,044
Social Security Administration:														
Assistant Payments Program ...	713	812	587	840	721	565	870	696	582	855	748	636	8,625	8,346
Federal old-age and survivors ins. trust fund	13,401	13,273	14,626	14,045	14,107	14,202	14,105	14,061	16,810	14,595	14,183	14,204	171,614	162,406
Federal disability ins. trust fund	1,526	1,539	1,611	1,602	1,603	1,643	1,623	1,605	1,714	1,669	1,622	1,615	19,372	18,459
Other	1,394	2,254	1,744	990	1,411	1,290	2,198	2,053	401	1,424	1,791	698	17,647	19,568
Other	-1,574	-1,669	-1,947	-1,593	-1,684	-2,251	-2,588	-1,482	-1,460	-1,772	-1,372	-1,725	-21,119	-23,138

Table continued on next page.

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

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$4,733	\$3,033	\$3,117	\$2,523	\$1,061	\$2,336	\$4,049	\$1,022	\$2,153	\$2,265	\$1,296	\$1,085	\$28,671	\$16,520
Department of the Interior	459	361	410	477	323	333	354	324	347	379	480	584	4,828	4,961
Department of Justice	145	450	239	394	234	254	311	277	256	399	291	269	3,518	3,165
Department of Labor:														
Unemployment trust fund	1,265	1,377	1,571	2,332	1,828	2,549	1,830	1,556	1,311	1,429	1,350	5,428	23,826	26,089
Other	14	323	449	91	433	-307	371	514	533	512	821	-3,687	67	-1,567
Department of State	489	212	93	230	155	235	206	192	170	245	259	159	2,645	2,403
Department of Transportation:														
Highway trust fund	1,402	1,021	1,049	794	600	567	936	938	1,097	1,198	1,595	1,403	12,601	10,240
Other	995	1,135	917	1,176	842	975	1,057	1,128	950	1,239	1,017	1,053	12,486	13,716
Department of the Treasury:														
Interest on the public debt	12,507	13,507	23,373	12,513	12,951	12,726	12,970	13,868	24,724	12,908	13,691	13,207	178,945	153,838
General revenue sharing	1,145	1	1	1,136	17	.....	1,149	1	(**)	1,132	(**)	1	4,584	4,567
Other	-1,797	-1,113	-2,174	-1,670	-468	-1,351	-1,147	-854	-2,406	-2,099	-694	-2,717	-18,486	-17,299
Environmental Protection Agency	407	392	491	254	339	354	367	351	397	404	433	322	4,511	4,057
General Services Administration	-302	113	128	-301	200	150	-361	232	101	-230	1	56	-214	192
National Aeronautics and Space Administration	802	631	613	548	617	643	608	606	537	571	553	593	7,318	7,048
Office of Personnel Management	1,964	1,722	1,980	2,038	2,059	1,870	2,050	1,862	2,113	2,029	1,949	2,090	23,727	22,590
Small Business Administration	215	-6	-34	-53	2	-24	4	1	10	9	-5	170	283	255
Veterans Administration:														
Compensation and pensions	1,162	2,261	1,205	53	1,188	1,205	1,204	2,324	53	1,184	2,333	45	14,217	13,918
National service life	37	38	39	50	46	60	50	48	45	47	47	28	535	481
Government service life	3	3	4	4	3	4	4	4	5	4	4	2	46	52
Other	904	1,044	1,135	819	976	1,023	1,036	826	801	1,085	1,023	863	11,535	11,142
Independent agencies:														
Postal Service	409	.....	.....	210	.....	1	211	.....	.....	211	169	(**)	1,210	879
Tennessee Valley Authority	265	78	-84	103	-20	-31	151	114	240	80	(**)	18	914	351
Other independent agencies	1,798	819	1,880	-291	12	1,220	1,234	502	-1,034	-217	162	1,237	6,997	9,717
Undistributed offsetting receipts:														
Employer share, employee retirement ³	-1,957	-2,121	-1,994	-2,300	-1,949	-2,140	-2,137	-2,161	-2,327	-2,279	-2,325	-3,670	-27,359	-25,263
Interest received by trust funds	-356	-365	-11,192	-47	-275	-254	-137	-660	-12,185	-39	-254	-304	-26,070	-20,376
Rents and royalties on Outer Continental Shelf lands	-1,269	-281	-375	-213	-289	22	-617	-242	-83	-1,209	-159	-828	-5,544	-6,712
Totals this year:														
Budget outlays	81,037	79,956	77,583	76,838	74,851	78,067	82,228	80,245	71,506	178,012	83,621	73,191	936,809	.....
Budget surplus (+) or deficit (-)	-28,787	-28,462	-15,179	-6,384	-20,830	-28,461	+12,365	-40,450	+645	-20,042	-27,845	+617	-202,813	.....
Off-budget surplus (+) or deficit (-)	+768	-440	+616	-1,629	-225	-1,043	-980	-1,546	-2,014	-1,491	+247	-1,381	-9,118	.....
Total surplus (+) or deficit (-)	-28,019	-28,902	-14,563	-8,013	-21,056	-29,504	+11,386	-41,997	-1,369	-21,532	-27,597	-764	-211,931	.....
Totals prior year:														
Budget outlays	70,226	67,794	74,705	68,052	68,267	73,020	68,687	71,392	71,283	68,432	88,707	51,234	.....	841,800
Budget surplus (+) or deficit (-)	-25,069	-21,592	-16,661	-5,515	-20,381	-28,555	+11,493	-33,932	-2,000	-16,416	-33,498	+16,785	.....	-175,342
Off-budget surplus (+) or deficit (-)	+1,446	-678	+88	-246	-207	-1,727	-660	-1,352	-1,801	-1,712	-1,174	-1,974	.....	-9,996
Total surplus (+) or deficit (-)	-23,623	-22,270	-16,572	-5,762	-20,588	-30,282	+10,833	-35,284	-3,801	-18,128	-34,673	+14,811	.....	-185,339

¹ Does not include an adjustment to prior reporting of \$326 million. However, the current fiscal year to date figure does include the adjustment.

² In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in Department of Defense—Civil (and the income security function) while imputed accruals are included in the Department of Defense—Military (and the national defense function) outlays and offset in undistributed offsetting receipts.

³ Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

.....No transactions.

(**)²Less than \$500,000.

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	\$263	\$364	-\$101	\$2,851	\$1,840	\$1,012	\$6,434	\$7,534	\$7,410
Black lung disability	57	52	5	581	562	19			
FDIC		-48	48		-1,942	1,942	14,195	16,019	16,130
Federal disability insurance	1,401	1,520	-119	16,566	17,834	-1,267	4,656	6,023	5,704
Federal employees life and health		-6	6		-939	939	6,879	7,818	7,819
Federal employees retirement	379	-16,100	16,479	4,789	-12,847	17,636	114,073	126,998	130,017
Federal hospital insurance	3,863	3,525	338	44,871	42,610	2,261	16,982	20,830	21,176
Federal old-age and survivors insurance	15,738	13,485	2,254	172,973	159,989	12,983	27,224	31,434	30,968
Federal supplementary medical insurance		306	-306	(**)	-1,846	1,846	9,117	10,991	10,736
Revenue sharing		1	-1	4,567	4,584	-17			
Highways	1,253	1,382	-129	13,015	11,310	1,705	10,840	12,968	11,942
Military advances		13	-13		143	-143			
Railroad retirement	323	466	-143	3,944	5,891	-1,947	3,097	4,226	4,232
Military retirement		-60	60		-11,637	11,637		11,574	11,635
Unemployment	275	5,370	-5,095	25,758	20,881	4,877	12,397	18,375	17,009
Veterans life insurance		30	-30		-392	392	10,265	10,684	10,642
All other trust	51	138	-87	592	926	-334	1,314	1,503	1,573
Trust fund receipts and outlays on the basis of Table 3 and investments held from Table 4-D	23,604	10,440	13,164	290,507	236,967	53,540	237,473	286,976	286,991
Interfund receipts offset against trust fund outlays	22,203	22,203		103,961	103,961				
Total trust fund receipts and outlays ...	45,807	32,643	13,164	394,468	340,928	53,540			
Federal fund receipts and outlays on the basis of Table 3	50,204	62,751	-12,547	448,055	704,408	-256,353			
Interfund receipts offset against Federal fund outlays	4,475	4,475		5,639	5,639				
Total Federal fund receipts and outlays .	54,679	67,226	-12,547	453,694	710,047	-256,353			
Total Interfund receipts and outlays	-26,678	-26,678		-114,166	-114,166				
Net budget receipts and outlays	73,808	73,191	617	733,996	936,809	-202,813			

....No transactions.

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

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are \$4,567 million in Federal funds transferred to trust funds for general revenue sharing.

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

Source: Financial Management Service, Department of the Treasury.

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

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$34,643	\$330,918	\$295,955
Corporation income taxes	10,950	61,331	56,893
Social insurance taxes and contributions:			
Employment taxes and contributions	21,325	238,288	212,184
Unemployment insurance	275	25,758	25,138
Other retirement contributions	376	4,759	4,580
Excise taxes	3,331	35,865	37,361
Estate and gift taxes	497	6,422	6,010
Customs	936	12,079	11,370
Miscellaneous	1,473	18,576	16,965
Total	73,808	733,996	666,457
NET OUTLAYS			
National defense ¹	21,498	251,468	227,437
International affairs	1,995	15,426	13,231
General science, space, and technology	742	8,700	8,270
Energy	1,128	3,906	2,467
Natural resources and environment	1,083	13,298	12,683
Agriculture	978	22,780	12,146
Commerce and housing credit	401	1,817	5,204
Transportation	2,524	25,874	24,620
Community and regional development	521	7,748	7,803
Education, training, employment and social services	2,136	28,352	26,632
Health	2,672	33,560	30,433
Social security and medicare	21,170	254,446	235,764
Income security ¹	8,574	128,993	113,202
Veterans benefits and services	942	26,376	25,636
Administration of justice	469	6,188	5,619
General government	788	5,483	5,026
General purpose fiscal assistance	291	6,140	6,577
Net Interest	9,773	129,148	111,007
Undistributed offsetting receipts ¹	-4,495	-32,893	-31,957
Total	73,191	936,809	841,800

¹ Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the Income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

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

Source: Financial Management Service, Department of the Treasury.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

SPECIAL NOTICE

Beginning with the October 1985 Monthly Treasury Statement, the release date of the Statement will be changed from the 17th workday of the month to the 15th workday. The release date is being changed to make the data that the Statement contains more timely for its users.

The scheduled release date for the October 1985 Statement will be November 22, 1985.

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