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Monthly Treasury Statement

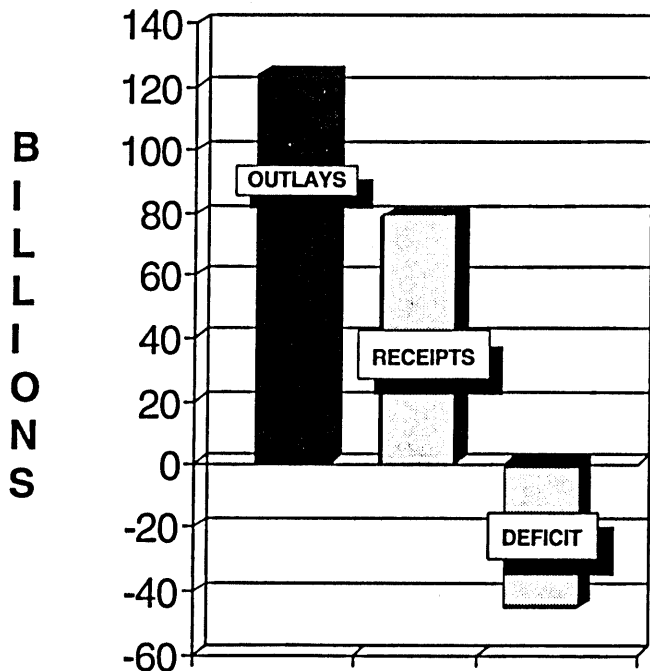
of Receipts and Outlays
of the United States Government

For Fiscal Year 1994 Through October 31, 1993, and Other Periods

Highlight

This issue includes budget estimates for full fiscal years 1994 and 1995, based on the appendix tables in the *Mid-Session Review of the FY 1994 Budget*, released by the Office of Management and Budget in September 1993.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH OCTOBER 1993



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Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994, by Month

[\$ millions]

Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1993			
October	76,824	125,616	48,792
November	74,625	107,351	32,726
December	113,683	152,629	38,947
January	112,712	82,896	-29,817
February	65,975	114,172	48,197
March	83,284	127,258	43,974
April	132,021	123,930	-8,091
May	70,640	107,603	36,963
June	128,568	117,469	-11,099
July	80,633	120,211	39,577
August	86,741	109,819	23,078
September	127,469	119,168	-8,300
Year-to-Date	1,153,175	1,408,122	254,948
FY 1994			
October	78,669	124,013	45,343
Year-to-Date	78,669	124,013	45,343

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

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, October 1993 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1993)	Budget Estimates Next Fiscal Year (1995) ¹
Total on-budget and off-budget results:					
Total receipts	78,669	78,669	1,241,312	76,824	1,329,334
On-budget receipts	55,865	55,865	903,425	55,048	974,096
Off-budget receipts	22,804	22,804	337,888	21,776	355,238
Total outlays	124,013	124,013	1,500,061	125,616	1,536,259
On-budget outlays	100,490	100,490	1,219,390	103,775	1,243,698
Off-budget outlays	23,523	23,523	280,671	21,841	292,561
Total surplus (+) or deficit (-)	-45,343	-45,343	-258,748	-48,792	-206,925
On-budget surplus (+) or deficit (-)	-44,625	-44,625	-315,965	-48,727	-269,602
Off-budget surplus (+) or deficit (-)	-719	-719	+57,217	-65	+62,677
Total on-budget and off-budget financing	45,343	45,343	258,748	48,792	206,925
Means of financing:					
Borrowing from the public	4,255	4,255	265,244	-1,552	212,679
Reduction of operating cash, increase (-)	33,646	33,646	.....	39,420	.....
By other means	7,442	7,442	-6,496	10,925	-5,754

¹These figures are based on the appendix tables in the *Mid-Session Review of the FY 1994 Budget*, released by the Office of Management and Budget in September 1993.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994

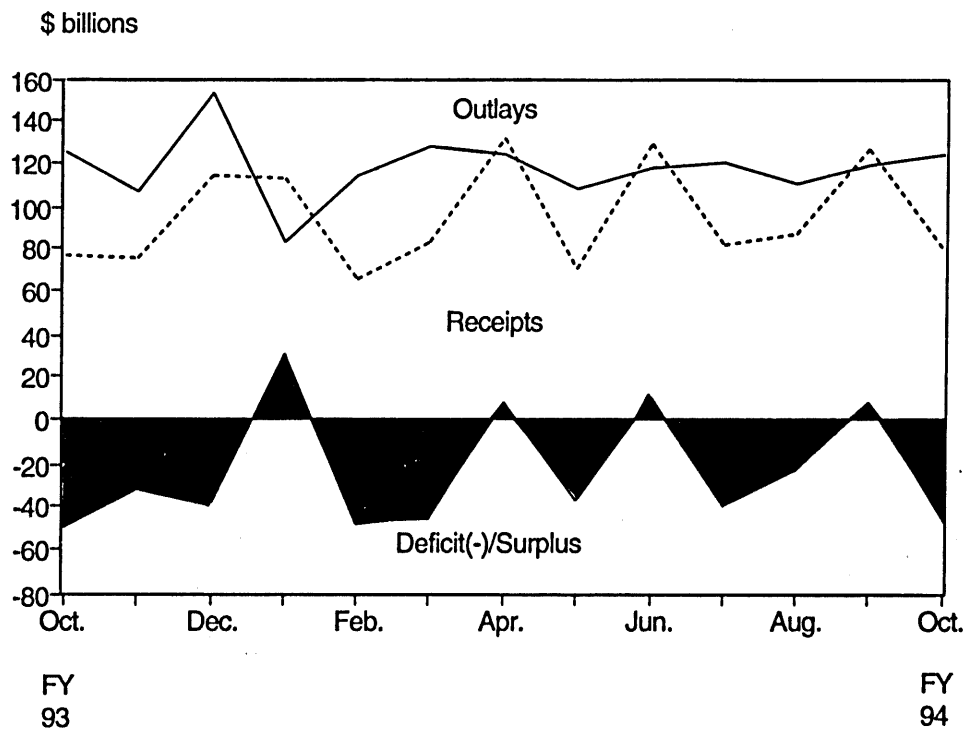


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1993 and 1994

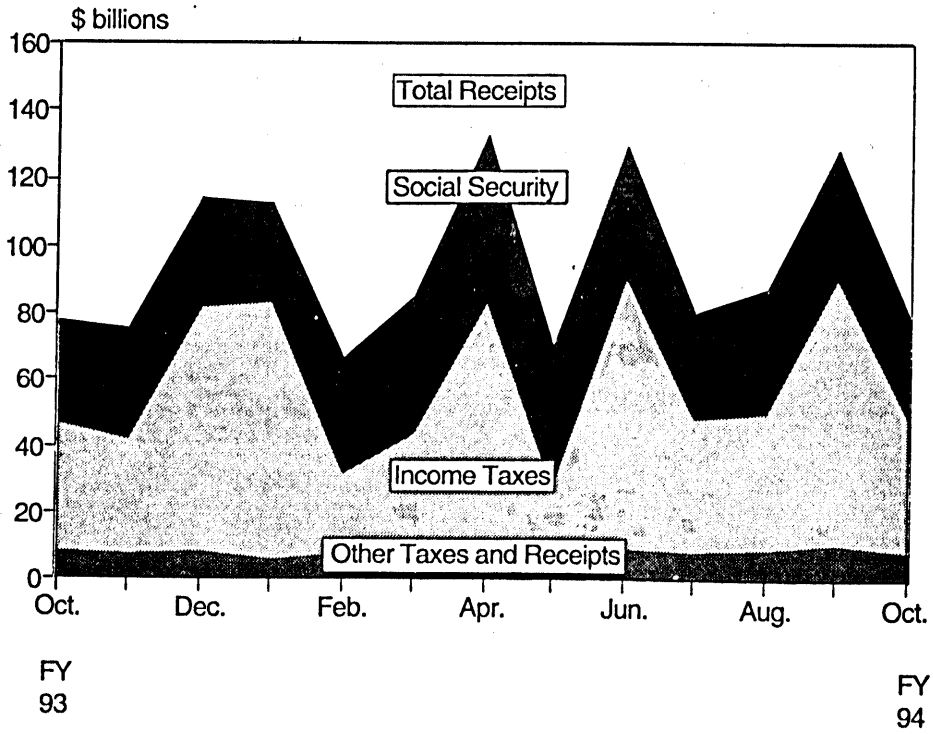


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1993 and 1994

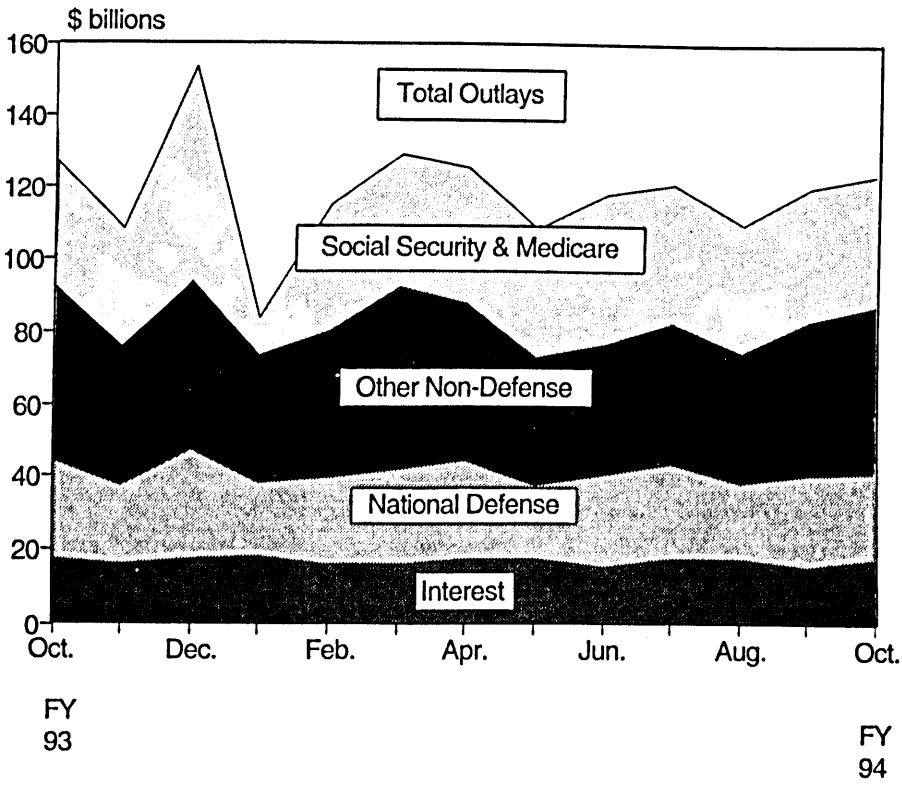


Table 3. Summary of Receipts and Outlays of the U.S. Government, October 1993 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	37,680	37,680	37,285	548,215
Corporation income taxes	2,158	2,158	2,096	120,842
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	22,804	22,804	21,776	337,888
Employment taxes and contributions (on-budget)	6,636	6,636	6,359	94,807
Unemployment insurance	1,046	1,046	1,034	27,272
Other retirement contributions	343	343	426	4,676
Excise taxes	3,597	3,597	3,670	54,512
Estate and gift taxes	990	990	1,027	12,691
Customs duties	1,708	1,708	1,666	20,374
Miscellaneous receipts	1,708	1,708	1,485	20,035
Total Receipts	78,669	78,669	76,824	1,241,312
(On-budget)	55,865	55,865	55,048	903,425
(Off-budget)	22,804	22,804	21,776	337,888
Budget Outlays				
Legislative Branch	378	378	204	3,134
The Judiciary	158	158	135	3,138
Executive Office of the President	20	20	18	186
Funds Appropriated to the President	3,993	3,993	1,232	12,297
Department of Agriculture	4,893	4,893	7,051	66,603
Department of Commerce	264	264	290	3,181
Department of Defense—Military	23,147	23,147	25,954	264,144
Department of Defense—Civil	2,550	2,550	2,493	30,545
Department of Education	1,805	1,805	2,334	30,992
Department of Energy	1,710	1,710	1,714	16,931
Department of Health and Human Services, except Social Security	25,432	25,432	25,649	320,180
Department of Health and Human Services, Social Security	24,562	24,562	22,778	315,266
Department of Housing and Urban Development	2,645	2,645	2,591	26,986
Department of the Interior	527	527	698	7,325
Department of Justice	751	751	1,215	10,322
Department of Labor	3,362	3,362	3,667	36,640
Department of State	843	843	900	5,538
Department of Transportation	3,151	3,151	2,928	36,773
Department of the Treasury:				
Interest on the Public Debt	17,638	17,638	17,978	303,161
Other	-102	-102	131	9,779
Department of Veterans Affairs	2,806	2,806	4,061	38,038
Environmental Protection Agency	430	430	439	6,552
General Services Administration	239	239	165	836
National Aeronautics and Space Administration	1,079	1,079	1,098	14,670
Office of Personnel Management	3,335	3,335	3,090	38,872
Small Business Administration	14	14	113	762
Other independent agencies:				
Resolution Trust Corporation	7	7	-2,578	5,231
Other	1,330	1,330	2,224	23,279
Undistributed offsetting receipts:				
Interest	-359	-359	-443	-86,125
Other	-2,593	-2,593	-2,510	-45,175
Total outlays	124,013	124,013	125,616	1,500,061
(On-budget)	100,490	100,490	103,775	1,219,390
(Off-budget)	23,523	23,523	21,841	280,671
Surplus (+) or deficit (-)	-45,343	-45,343	-48,792	-258,748
(On-budget)	-44,625	-44,625	-48,727	-315,965
(Off-budget)	-719	-719	-65	+57,217

¹These figures are based on the appendix tables in the *Mid-Session Review of the FY 1994 Budget*, released by the Office of Management and Budget in September 1993.
Note: Details may not add to totals due to rounding.

Table 4. Receipts of the U.S. Government, October 1993 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	34,284			34,284			34,513		
Presidential Election Campaign Fund	27			27			(*)		
Other	4,053			4,053			3,583		
Total—Individual income taxes	38,364	684	37,680	38,364	684	37,680	38,095	811	37,285
Corporation income taxes	4,269	2,111	2,158	4,269	2,111	2,158	4,291	2,194	2,096
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	20,597		20,597	20,597		20,597	19,678		19,678
Self-Employment Contributions Act taxes									
Deposits by States	(*)		(*)	(*)		(*)	-11		-11
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	20,597		20,597	20,597		20,597	19,667		19,667
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,207		2,207	2,207		2,207	2,109		2,109
Self-Employment Contributions Act taxes									
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Other									
Total—FDI trust fund	2,207		2,207	2,207		2,207	2,109		2,109
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	6,328		6,328	6,328		6,328	6,057		6,057
Self-Employment Contributions Act taxes									
Receipts from Railroad Retirement Board									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Other									
Total—FHI trust fund	6,328		6,328	6,328		6,328	6,057		6,057
Railroad retirement accounts:									
Rail industry pension fund	173	(*)	173	173	(*)	173	172	7	165
Railroad Social Security equivalent benefit	135		135	135		135	137		137
Total—Employment taxes and contributions	29,440	(*)	29,440	29,440	(*)	29,440	28,142	7	28,135
Unemployment insurance:									
State taxes deposited in Treasury	804		804	804		804	780		780
Federal Unemployment Tax Act taxes	241	4	238	241	4	238	249	7	242
Railroad unemployment taxes	5		5	5		5	10		10
Railroad debt repayment	(*)		(*)	(*)		(*)	2		2
Total—Unemployment insurance	1,050	4	1,046	1,050	4	1,046	1,040	7	1,034
Other retirement contributions:									
Federal employees retirement — employee contributions	338		338	338		338	418		418
Contributions for non-federal employees	5		5	5		5	8		8
Total—Other retirement contributions	343		343	343		343	426		426
Total—Social insurance taxes and contributions	30,832	4	30,828	30,832	4	30,828	29,608	14	29,594
Excise taxes:									
Miscellaneous excise taxes ¹	1,716	31	1,685	1,716	31	1,685	1,844	35	1,809
Airport and airway trust fund	439		439	439		439	397		397
Highway trust fund	1,420	1	1,419	1,420	1	1,419	1,412	1	1,411
Black lung disability trust fund	55		55	55		55	54		54
Total—Excise taxes	3,830	32	3,597	3,830	32	3,597	3,706	36	3,670
Estate and gift taxes	1,015	25	990	1,015	25	990	1,044	17	1,027
Customs duties	1,798	90	1,708	1,798	90	1,708	1,738	70	1,668
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	1,524		1,524	1,524		1,524	1,148		1,148
All other	185	1	184	185	1	184	337	(*)	337
Total — Miscellaneous receipts	1,709	1	1,708	1,709	1	1,708	1,485	(*)	1,485
Total — Receipts	81,617	2,948	78,669	81,617	2,948	78,669	79,966	3,142	76,824
Total — On-budget	58,813	2,948	55,865	58,813	2,948	55,865	58,190	3,142	55,048
Total — Off-budget	22,804		22,804	22,804		22,804	21,776		21,776

¹Includes amounts for windfall profits tax pursuant to P.L. 96-223. ... No Transactions.

(*) Less than \$500,000.
Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, October 1993 and Other Periods
 [\$ millions]

Classification.	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	37	(*)	37	37	(*)	37	35	(*)	35
House of Representatives	61	1	60	61	1	60	58	1	57
Joint Items	8	.....	8	8	.....	8	7	.....	7
Congressional Budget Office	2	.....	2	2	.....	2	2	.....	2
Architect of the Capitol	20	1	20	20	1	20	24	1	23
Library of Congress	198	.....	198	198	.....	198	36	.....	36
Government Printing Office:									
Revolving fund (net)	13	.....	13	13	.....	13	-13	.....	-13
General fund appropriations	3	.....	3	3	.....	3	7	.....	7
General Accounting Office	35	.....	35	35	.....	35	43	.....	43
United States Tax Court	2	.....	2	2	.....	2	2	.....	2
Other Legislative Branch agencies	3	.....	3	3	.....	3	4	.....	4
Proprietary receipts from the public .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Intrabudgetary transactions	-1	.....	-1	-1	.....	-1	(*)	.....	(*)
Total—Legislative Branch	379	2	378	379	2	378	206	2	204
The Judiciary:									
Supreme Court of the United States	1	.....	1	1	.....	1	1	.....	1
Courts of Appeals, District Courts, and other judicial services	151	(*)	151	151	(*)	151	133	(*)	133
Other	6	.....	6	6	.....	6	1	.....	1
Total—The Judiciary	158	(*)	158	158	(*)	158	135	(*)	135
Executive Office of the President:									
Compensation of the President and the White House									
Office	4	.....	4	4	.....	4	3	.....	3
Office of Management and Budget	5	.....	5	5	.....	5	5	.....	5
Other	10	.....	10	10	.....	10	9	.....	9
Total—Executive Office of the President	20	.....	20	20	.....	20	18	.....	18
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	52	10	41	52	10	41	60	13	47
Foreign military financing grants	1,865	.....	1,865	1,865	.....	1,865	178	.....	178
Economic support fund	1,400	.....	1,400	1,400	.....	1,400	117	.....	117
Military assistance	3	.....	3	3	.....	3	(*)	.....	(*)
Peacekeeping Operations .....	.....	.....	.....	.....	.....	.....	1	.....	1
Other	2	.....	2	2	.....	2	2	.....	2
Proprietary receipts from the public .....	.....	9	-9	.....	9	-9	.....	12	-12
Total—International Security Assistance	3,322	20	3,302	3,322	20	3,302	358	25	334
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development									
Association	194	.....	194	194	.....	194	186	.....	186
International organizations and programs	9	.....	9	9	.....	9	45	.....	45
Other	129	.....	129	129	.....	129	137	.....	137
Total—Multilateral Assistance	331	.....	331	331	.....	331	369	.....	369
Agency for International Development:									
Functional development assistance program	130	.....	130	130	.....	130	135	.....	135
Sub-Saharan Africa development assistance	46	.....	46	46	.....	46	83	.....	83
Operating expenses	48	.....	48	48	.....	48	39	.....	39
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	34	7	26	34	7	26	38	3	36
Proprietary receipts from the public .....	.....	38	-38	.....	38	-38	.....	39	-39
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Agency for International Development	257	46	212	257	46	212	295	41	254
Peace Corps	14	.....	14	14	.....	14	18	.....	18
Overseas Private Investment Corporation	2	12	-9	2	12	-9	4	19	-15
Other	9	(*)	9	9	(*)	9	3	(*)	3
Total—International Development Assistance	614	57	557	614	57	557	690	61	629
International Monetary Programs	218	.....	218	218	.....	218	443	.....	443
Military Sales Programs:									
Special defense acquisition fund	46	(*)	46	46	(*)	46	35	40	-5
Foreign military sales trust fund	1,035	.....	1,035	1,035	.....	1,035	1,025	.....	1,025
Kuwait civil reconstruction trust fund .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Proprietary receipts from the public .....	.....	1,166	-1,166	.....	1,166	-1,166	.....	1,197	-1,197
Other .....	(*)	.....	(*)	(*)	.....	(*)	3	.....	3
Total—Funds Appropriated to the President	5,236	1,243	3,993	5,236	1,243	3,993	2,555	1,323	1,232

Table 5. Outlays of the U.S. Government, October 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	56	.....	56	56	.....	56	76	.....	76
Cooperative State Research Service	33	.....	33	33	.....	33	36	.....	36
Extension Service	33	.....	33	33	.....	33	32	.....	32
Animal and Plant Health Inspection Service	33	.....	33	33	.....	33	49	.....	49
Food Safety and Inspection Service	38	.....	38	38	.....	38	51	.....	51
Agricultural Marketing Service	110	1	109	110	1	109	64	.....	64
Soil Conservation Service:									
Watershed and flood prevention operations	26	.....	26	26	.....	26	22	.....	22
Conservation operations	39	.....	39	39	.....	39	59	.....	59
Other	6	.....	6	6	.....	6	9	.....	9
Agricultural Stabilization and Conservation Service:									
Conservation programs	507	.....	507	507	.....	507	1,631	.....	1,631
Other	47	.....	47	47	.....	47	36	.....	36
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	247	101	146	247	101	146	211	145	65
Rural housing insurance fund	254	259	-5	254	259	-5	272	275	-3
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salaries and expenses	46	.....	46	46	.....	46	64	.....	64
Other	6	.....	6	6	.....	6	8	.....	8
Total—Farmers Home Administration	552	359	193	552	359	193	556	420	135
Foreign assistance programs	-51	.....	-51	-51	.....	-51	-140	.....	-140
Rural Development Administration:									
Rural development insurance fund	107	43	64	107	43	64	121	33	88
Rural water and waste disposal grants	26	.....	26	26	.....	26	24	.....	24
Other	6	1	5	6	1	5	6	(*)	6
Rural Electrification Administration	58	292	-234	58	292	-234	92	190	-98
Federal Crop Insurance Corporation	151	72	80	151	72	80	92	65	27
Commodity Credit Corporation:									
Price support and related programs	1,358	408	950	1,358	408	950	2,062	265	1,796
National Wool Act Program .....	(*)	.....	(*)	(*)	.....	(*)	-3	.....	-3
Food and Nutrition Service:									
Food stamp program	2,053	.....	2,053	2,053	.....	2,053	1,951	.....	1,951
State child nutrition programs	439	.....	439	439	.....	439	571	.....	571
Women, infants and children programs	239	.....	239	239	.....	239	245	.....	245
Other	34	.....	34	34	.....	34	139	.....	139
Total—Food and Nutrition Service	2,766	.....	2,766	2,766	.....	2,766	2,905	.....	2,905
Forest Service:									
National forest system	122	.....	122	122	.....	122	101	.....	101
Forest service permanent appropriations	9	.....	9	9	.....	9	13	.....	13
Other	102	.....	102	102	.....	102	162	.....	162
Total—Forest Service	233	.....	233	233	.....	233	275	.....	275
Other	47	2	45	47	2	45	58	3	55
Proprietary receipts from the public .....	.....	111	-111	.....	111	-111	.....	86	-86
Intrabudgetary transactions .....	(*)	.....	(*)	(*)	.....	(*)	.....	.....	.....
Total—Department of Agriculture	6,181	1,288	4,893	6,181	1,288	4,893	8,112	1,062	7,051
Department of Commerce:									
Economic Development Administration	22	1	21	22	1	21	20	1	19
Bureau of the Census	34	.....	34	34	.....	34	50	.....	50
Promotion of Industry and Commerce	22	.....	22	22	.....	22	31	.....	31
Science and Technology:									
National Oceanic and Atmospheric Administration	164	(*)	163	164	(*)	163	162	(*)	162
Patent and Trademark Office	-3	.....	-3	-3	.....	-3	3	.....	3
National Institute of Standards and Technology	23	.....	23	23	.....	23	19	.....	19
Other	11	3	7	11	3	7	10	3	7
Total—Science and Technology	194	4	191	194	4	191	194	3	191
Other	9	.....	9	9	.....	9	8	.....	8
Proprietary receipts from the public .....	.....	12	-12	.....	12	-12	.....	10	-10
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	280	16	264	280	16	264	304	14	290

Table 5. Outlays of the U.S. Government, October 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,204	.....	2,204	2,204	.....	2,204	3,519	.....	3,519
Department of the Navy	2,241	.....	2,241	2,241	.....	2,241	3,045	.....	3,045
Department of the Air Force	2,190	.....	2,190	2,190	.....	2,190	2,646	.....	2,646
Total—Military personnel	6,634	.....	6,634	6,634	.....	6,634	9,210	.....	9,210
Operation and maintenance:									
Department of the Army	1,519	.....	1,519	1,519	.....	1,519	2,032	.....	2,032
Department of the Navy	1,599	.....	1,599	1,599	.....	1,599	1,305	.....	1,305
Department of the Air Force	1,694	.....	1,694	1,694	.....	1,694	1,720	.....	1,720
Defense agencies	1,601	.....	1,601	1,601	.....	1,601	1,468	.....	1,468
Total—Operation and maintenance	6,413	.....	6,413	6,413	.....	6,413	6,526	.....	6,526
Procurement:									
Department of the Army	749	.....	749	749	.....	749	1,047	.....	1,047
Department of the Navy	2,116	.....	2,116	2,116	.....	2,116	2,487	.....	2,487
Department of the Air Force	1,998	.....	1,998	1,998	.....	1,998	1,834	.....	1,834
Defense agencies	269	.....	269	269	.....	269	330	.....	330
Total—Procurement	5,131	.....	5,131	5,131	.....	5,131	5,698	.....	5,698
Research, development, test, and evaluation:									
Department of the Army	462	.....	462	462	.....	462	480	.....	480
Department of the Navy	506	.....	506	506	.....	506	581	.....	581
Department of the Air Force	1,337	.....	1,337	1,337	.....	1,337	1,257	.....	1,257
Defense agencies	682	.....	682	682	.....	682	684	.....	684
Total—Research, development, test and evaluation	2,987	.....	2,987	2,987	.....	2,987	3,002	.....	3,002
Military construction:									
Department of the Army	53	.....	53	53	.....	53	50	.....	50
Department of the Navy	91	.....	91	91	.....	91	80	.....	80
Department of the Air Force	95	.....	95	95	.....	95	126	.....	126
Defense agencies	166	.....	166	166	.....	166	136	.....	136
Total—Military construction	404	.....	404	404	.....	404	393	.....	393
Family housing:									
Department of the Army	75	.....	75	75	.....	75	66	.....	66
Department of the Navy	64	.....	64	64	.....	64	81	.....	81
Department of the Air Force	82	.....	82	82	.....	82	67	.....	67
Defense agencies	8	3	5	8	3	5	5	(* *)	5
Revolving and management funds:									
Department of the Army	-99	.....	-99	-99	.....	-99	41	.....	41
Department of the Navy	-17	.....	-17	-17	.....	-17	15	.....	15
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	1,697	.....	1,697	1,697	.....	1,697	858	.....	858
Other	-12	1	-13	-12	1	-13	-8	(* *)	-8
Trust funds:									
Department of the Army .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Department of the Navy	9	1	8	9	1	8	6	2	4
Department of the Air Force	1	1	(* *)	1	1	(* *)	6	5	1
Defense agencies	49	.....	49	49	.....	49	4	.....	4
Proprietary receipts from the public:									
Department of the Army .....	.....	118	-118	.....	118	-118	.....	26	-26
Department of the Navy .....	.....	129	-129	.....	129	-129	.....	137	-137
Department of the Air Force .....	.....	106	-106	.....	106	-106	.....	94	-94
Defense agencies .....	.....	191	-191	.....	191	-191	.....	239	-239
Intrabudgetary transactions:									
Department of the Army	123	.....	123	123	.....	123	123	.....	123
Department of the Navy	11	.....	11	11	.....	11	793	.....	793
Department of the Air Force	90	.....	90	90	.....	90	15	.....	15
Defense agencies:									
Defense cooperation account .....	(* *)	.....	(* *)	(* *)	.....	(* *)	-5	.....	-5
Voluntary separation incentive fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	47	.....	47	47	.....	47	-412	.....	-412
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense cooperation account .....	.....	.....	.....	.....	.....	.....	.....	25	-25
Total—Department of Defense—Military	23,696	550	23,147	23,696	550	23,147	26,484	530	25,954

Table 5. Outlays of the U.S. Government, October 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	80	.....	80	80	.....	80	94	.....	94
Operation and maintenance, general	87	.....	87	87	.....	87	122	.....	122
Other	164	.....	164	164	.....	164	196	.....	196
Proprietary receipts from the public .....	.....	9	-9	.....	9	-9	.....	22	-22
Total—Corps of Engineers	332	9	322	332	9	322	411	22	390
Military retirement:									
Payment to military retirement fund	11,908	.....	11,908	11,908	.....	11,908	12,273	.....	12,273
Retired pay .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Military retirement fund	2,218	.....	2,218	2,218	.....	2,218	2,088	.....	2,088
Intrabudgetary transactions	-11,908	.....	-11,908	-11,908	.....	-11,908	-12,273	.....	-12,273
Education benefits	8	.....	8	8	.....	8	13	.....	13
Other	2	(* *)	2	2	(* *)	2	3	(* *)	2
Proprietary receipts from the public .....	.....	1	-1	.....	1	-1	.....	1	-1
Total—Department of Defense—Civil	2,560	10	2,550	2,560	10	2,550	2,516	23	2,493
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	387	.....	387	387	.....	387	527	.....	527
Impact aid	6	.....	6	6	.....	6	29	.....	29
School improvement programs	117	.....	117	117	.....	117	139	.....	139
Chicago litigation settlement	1	.....	1	1	.....	1	1	.....	1
Indian education	6	.....	6	6	.....	6	7	.....	7
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Office of Elementary and Secondary Education	516	.....	516	516	.....	516	702	.....	702
Office of Bilingual Education and Minority Languages Affairs:									
Affairs	15	.....	15	15	.....	15	17	.....	17
Office of Special Education and Rehabilitative Services:									
Special education	224	.....	224	224	.....	224	199	.....	199
Rehabilitation services and disability research	183	.....	183	183	.....	183	149	.....	149
Special institutions for persons with disabilities	6	.....	6	6	.....	6	10	.....	10
Office of Vocational and Adult Education	71	.....	71	71	.....	71	130	.....	130
Office of Postsecondary Education:									
College housing loans .....	.....	11	-11	.....	11	-11	.....	13	-13
Student financial assistance	703	.....	703	703	.....	703	708	.....	708
Federal family education loans	-35	.....	-35	-35	.....	-35	229	.....	229
Higher education	65	.....	65	65	.....	65	112	.....	112
Howard University	7	.....	7	7	.....	7	19	.....	19
Other	-2	.....	-2	-2	.....	-2	-2	.....	-2
Total—Office of Postsecondary Education	738	11	727	738	11	727	1,066	13	1,053
Office of Educational Research and Improvement:									
Departmental management	34	.....	34	34	.....	34	31	.....	31
Proprietary receipts from the public .....	.....	4	-4	.....	4	-4	.....	2	-2
Total—Department of Education	1,821	15	1,805	1,821	15	1,805	2,349	16	2,334
Department of Energy:									
Atomic energy defense activities									
.....	1,083	.....	1,083	1,083	.....	1,083	1,139	.....	1,139
Energy programs:									
General science and research activities	120	.....	120	120	.....	120	132	.....	132
Energy supply, R and D activities	300	.....	300	300	.....	300	269	.....	269
Uranium supply and enrichment activities	3	.....	3	3	.....	3	126	.....	126
Fossil energy research and development	31	.....	31	31	.....	31	29	.....	29
Energy conservation	33	.....	33	33	.....	33	30	.....	30
Strategic petroleum reserve	16	.....	16	16	.....	16	17	.....	17
Nuclear waste disposal fund	27	.....	27	27	.....	27	34	.....	34
Other	29	(* *)	28	29	(* *)	28	41	(* *)	41
Total—Energy programs	558	(* *)	558	558	(* *)	558	677	(* *)	677
Power Marketing Administration									
Departmental administration	167	89	78	167	89	78	193	103	91
Proprietary receipts from the public	29	.....	29	29	.....	29	48	.....	48
Intrabudgetary transactions .....	.....	58	-58	.....	58	-58	.....	221	-221
Offsetting governmental receipts	22	.....	22	22	.....	22	-17	.....	-17
.....	.....	2	-2	.....	2	-2	.....	1	-1
Total—Department of Energy	1,860	149	1,710	1,860	149	1,710	2,040	325	1,714

Table 5. Outlays of the U.S. Government, October 1993 and Other Periods—Continued
 [\$ millions]

Classification:	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	60	(* *)	60	60	(* *)	60	60	(* *)	60
Health Resources and Services Administration	131	.....	131	131	.....	131	137	.....	137
Indian Health Service	136	.....	136	136	.....	136	152	.....	152
Centers for Disease Control	98	.....	98	98	.....	98	116	.....	116
National Institutes of Health	781	.....	781	781	.....	781	692	.....	692
Substance Abuse and Mental Health Services									
Administration	200	.....	200	200	.....	200	226	.....	226
Agency for Health Care Policy and Research	10	.....	10	10	.....	10	-7	.....	-7
Assistant secretary for health	51	.....	51	51	.....	51	63	.....	63
Total—Public Health Service	1,467	(* *)	1,467	1,467	(* *)	1,467	1,438	(* *)	1,438
Health Care Financing Administration:									
Grants to States for Medicaid	7,394	.....	7,394	7,394	.....	7,394	6,215	.....	6,215
Payments to health care trust funds	3,765	.....	3,765	3,765	.....	3,765	3,198	.....	3,198
Federal hospital insurance trust fund:									
Benefit payments	7,338	.....	7,338	7,338	.....	7,338	7,215	.....	7,215
Administrative expenses and construction	94	.....	94	94	.....	94	84	.....	84
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quinquennial transfers to the general fund from FHI .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	7,432	.....	7,432	7,432	.....	7,432	7,299	.....	7,299
Federal supplementary medical insurance trust fund:									
Benefit payments	4,520	.....	4,520	4,520	.....	4,520	4,748	.....	4,748
Administrative expenses and construction	129	.....	129	129	.....	129	103	.....	103
Total—FSMI trust fund	4,650	.....	4,650	4,650	.....	4,650	4,851	.....	4,851
Other	18	.....	18	18	.....	18	49	.....	49
Total—Health Care Financing Administration	23,259	.....	23,259	23,259	.....	23,259	21,613	.....	21,613
Social Security Administration:									
Payments to Social Security trust funds	977	.....	977	977	.....	977	1,523	.....	1,523
Special benefits for disabled coal miners	69	.....	69	69	.....	69	67	.....	67
Supplemental security income program	1,924	.....	1,924	1,924	.....	1,924	3,101	.....	3,101
Total—Social Security Administration	2,970	.....	2,970	2,970	.....	2,970	4,691	.....	4,691
Administration for children and families:									
Family support payments to States	1,446	.....	1,446	1,446	.....	1,446	1,436	.....	1,436
Low income home energy assistance	453	.....	453	453	.....	453	208	.....	208
Refugee and entrant assistance	38	.....	38	38	.....	38	17	.....	17
Community Services Block Grant	42	.....	42	42	.....	42	39	.....	39
Payments to States for afdc work programs	42	.....	42	42	.....	42	36	.....	36
Interim assistance to States for legalization	38	.....	38	38	.....	38	13	.....	13
Payments to States for child care assistance	59	.....	59	59	.....	59	7	.....	7
Social services block grant	138	.....	138	138	.....	138	109	.....	109
Children and families services programs	285	.....	285	285	.....	285	285	.....	285
Payments to States for foster care and adoption assistance	255	.....	255	255	.....	255	28	.....	28
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Administration for children and families	2,797	.....	2,797	2,797	.....	2,797	2,178	.....	2,178
Administration on aging	43	.....	43	43	.....	43	.....	.....	.....
Office of the Secretary	16	.....	16	16	.....	16	64	.....	64
Proprietary receipts from the public .....	.....	1,354	-1,354	.....	1,354	-1,354	.....	1,137	-1,137
Intrabudgetary transactions:									
Quinquennial transfers to the general fund									
From FHI, FOASI, and FDI .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-3,765	.....	-3,765	-3,765	.....	-3,765	-3,198	.....	-3,198
Payments for tax and other credits:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, except Social Security	26,786	1,355	25,432	26,786	1,355	25,432	26,786	1,137	25,649

Table 5. Outlays of the U.S. Government, October 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	22,407	.....	22,407	22,407	.....	22,407	21,389	.....	21,389
Administrative expenses and construction	139	.....	139	139	.....	139	141	.....	141
Payment to railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quinquennial transfers to the general fund from FOASI	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	22,546	.....	22,546	22,546	.....	22,546	21,530	.....	21,530
Federal disability insurance trust fund:									
Benefit payments	2,926	.....	2,926	2,926	.....	2,926	2,711	.....	2,711
Administrative expenses and construction	66	.....	66	66	.....	66	60	.....	60
Payment to railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quinquennial transfers to the general fund from FDI	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	2,992	.....	2,992	2,992	.....	2,992	2,771	.....	2,771
Proprietary receipts from the public	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Intrabudgetary transactions ¹	-977	.....	-977	-977	.....	-977	-1,523	.....	-1,523
Total—Department of Health and Human Services, Social Security(off-budget)	24,562	(* *)	24,562	24,562	(* *)	24,562	22,778	(* *)	22,778
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	13	5	8	13	5	8	8	6	2
Credit accounts:									
Federal housing administration fund	525	374	151	525	374	151	570	440	130
Housing for the elderly or handicapped fund	384	59	326	384	59	326	409	51	359
Other	42	(* *)	42	42	(* *)	42	21	(* *)	21
Rent supplement payments	5	.....	5	5	.....	5	4	.....	4
Homeownership assistance	9	.....	9	9	.....	9	6	.....	6
Rental housing assistance	55	.....	55	55	.....	55	59	.....	59
Rental housing development grants	(* *)	.....	(* *)	(* *)	.....	(* *)	7	.....	7
Low-rent public housing	37	.....	37	37	.....	37	38	.....	38
Public housing grants	266	.....	266	266	.....	266	213	.....	213
College housing grants	1	.....	1	1	.....	1	1	.....	1
Lower income housing assistance	886	.....	886	886	.....	886	998	.....	998
Section 8 contract renewals	257	.....	257	257	.....	257	160	.....	160
Other	3	.....	3	3	.....	3	2	.....	2
Total—Housing programs	2,483	438	2,045	2,483	438	2,045	2,497	496	2,001
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses	5	15	-9	5	15	-9	11	14	-3
Payments for operation of low-income housing projects	217	.....	217	217	.....	217	188	.....	188
Community Partnerships Against Crime	14	.....	14	14	.....	14	9	.....	9
Total—Public and Indian Housing programs	236	15	221	236	15	221	208	14	194
Government National Mortgage Association:									
Management and liquidating functions fund	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Guarantees of mortgage-backed securities	133	181	-48	133	181	-48	97	127	-29
Total—Government National Mortgage Association	133	181	-48	133	181	-48	97	127	-29
Community Planning and Development:									
Community Development Grants	300	.....	300	300	.....	300	298	.....	298
Other	73	15	59	73	15	59	36	9	27
Total—Community Planning and Development	374	15	359	374	15	359	335	9	325
Management and Administration	77	.....	77	77	.....	77	114	.....	114
Other	2	.....	2	2	.....	2	4	.....	4
Proprietary receipts from the public	-11	.....	-11	-11	.....	-11	-18	.....	-18
Other	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Housing and Urban Development	3,293	649	2,645	3,293	649	2,645	3,237	646	2,591

Table 5. Outlays of the U.S. Government, October 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	45	.....	45	45	.....	45	57	.....	57
Fire protection	7	.....	7	7	.....	7	17	.....	17
Other	17	.....	17	17	.....	17	15	.....	15
Minerals Management Service	69	.....	69	69	.....	69	67	.....	67
Office of Surface Mining Reclamation and Enforcement	24	.....	24	24	.....	24	32	.....	32
Total—Land and minerals management	161	.....	161	161	.....	161	188	.....	188
Water and science:									
Bureau of Reclamation:									
Construction program	24	.....	24	24	.....	24	22	.....	22
Operation and maintenance	19	.....	19	19	.....	19	31	.....	31
Other	36	11	24	36	11	24	38	4	33
Geological Survey	42	.....	42	42	.....	42	68	.....	68
Bureau of Mines	15	3	12	15	3	12	18	2	16
Total—Water and science	135	14	121	135	14	121	177	7	171
Fish and wildlife and parks:									
United States Fish and Wildlife Service	78	.....	78	78	.....	78	98	.....	98
National Park Service	103	.....	103	103	.....	103	142	.....	142
Total—Fish and wildlife and parks	182	.....	182	182	.....	182	240	.....	240
Bureau of Indian Affairs:									
Operation of Indian programs	95	.....	95	95	.....	95	77	.....	77
Indian tribal funds	9	.....	9	9	.....	9	8	.....	8
Other	19	(* *)	19	19	(* *)	19	49	(* *)	48
Total—Bureau of Indian Affairs	124	(* *)	123	124	(* *)	123	134	(* *)	134
Territorial and international affairs	100	.....	100	100	.....	100	121	.....	121
Departmental offices	3	.....	3	3	.....	3	4	.....	4
Proprietary receipts from the public .....	.....	147	-147	.....	147	-147	.....	158	-158
Intrabudgetary transactions	-16	.....	-16	-16	.....	-16	(* *)	.....	(* *)
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Total—Department of the Interior	688	161	527	688	161	527	863	165	698
Department of Justice:									
Legal activities	190	.....	190	190	.....	190	613	.....	613
Federal Bureau of Investigation	173	.....	173	173	.....	173	195	.....	195
Drug Enforcement Administration	67	.....	67	67	.....	67	65	.....	65
Immigration and Naturalization Service	102	.....	102	102	.....	102	105	.....	105
Federal Prison System	169	10	159	169	10	159	178	7	172
Office of Justice Programs	61	.....	61	61	.....	61	61	.....	61
Other	21	.....	21	21	.....	21	39	.....	39
Intrabudgetary transactions .....	(* *)	.....	(* *)	(* *)	.....	(* *)	-2	.....	-2
Offsetting governmental receipts .....	.....	22	-22	.....	22	-22	.....	33	-33
Total—Department of Justice	783	31	751	783	31	751	1,255	40	1,215
Department of Labor:									
Employment and Training Administration:									
Training and employment services	345	.....	345	345	.....	345	353	.....	353
Community Service Employment for Older Americans	29	.....	29	29	.....	29	30	.....	30
Federal unemployment benefits and allowances	9	.....	9	9	.....	9	7	.....	7
State unemployment insurance and employment service operations	16	.....	16	16	.....	16	26	.....	26
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	590	.....	590
Advances to the unemployment trust fund and other funds	959	.....	959	959	.....	959	250	.....	250

Table 5. Outlays of the U.S. Government, October 1993 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,317	.....	2,317	2,317	.....	2,317	2,746	.....	2,746
State administrative expenses	285	.....	285	285	.....	285	266	.....	266
Federal administrative expenses	90	.....	90	90	.....	90	12	.....	12
Veterans employment and training	11	.....	11	11	.....	11	10	.....	10
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	5	.....	5	5	.....	5	6	.....	6
Other	2	.....	2	2	.....	2	1	.....	1
Total—Unemployment trust fund	2,710	.....	2,710	2,710	.....	2,710	3,041	.....	3,041
Other	8	.....	8	8	.....	8	6	.....	6
Total—Employment and Training Administration	4,075	.....	4,075	4,075	.....	4,075	4,303	.....	4,303
Pension Benefit Guaranty Corporation	67	50	17	67	50	17	63	-36	98
Employment Standards Administration:									
Salaries and expenses	15	.....	15	15	.....	15	16	.....	16
Special benefits	87	.....	87	87	.....	87	-29	.....	-29
Black lung disability trust fund	48	.....	48	48	.....	48	49	.....	49
Other	14	.....	14	14	.....	14	15	.....	15
Occupational Safety and Health Administration	19	.....	19	19	.....	19	23	.....	23
Bureau of Labor Statistics	11	.....	11	11	.....	11	27	.....	27
Other	38	.....	38	38	.....	38	19	.....	19
Proprietary receipts from the public .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Intrabudgetary transactions	-963	.....	-963	-963	.....	-963	-855	.....	-855
Total—Department of Labor	3,412	50	3,362	3,412	50	3,362	3,631	-36	3,667
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	190	.....	190	190	.....	190	268	.....	268
Acquisition and maintenance of buildings abroad	37	.....	37	37	.....	37	59	.....	59
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Foreign Service retirement and disability fund	33	.....	33	33	.....	33	31	.....	31
Other	9	.....	9	9	.....	9	4	.....	4
Total—Administration of Foreign Affairs	269	.....	269	269	.....	269	363	.....	363
International organizations and Conferences	554	.....	554	554	.....	554	486	.....	486
Migration and refugee assistance	10	.....	10	10	.....	10	34	.....	34
International narcotics control	5	.....	5	5	.....	5	9	.....	9
Other	5	.....	5	5	.....	5	9	.....	9
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	843	.....	843	843	.....	843	900	.....	900
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,770	.....	1,770	1,770	.....	1,770	1,472	.....	1,472
Other	4	.....	4	4	.....	4	6	.....	6
Other programs	31	.....	31	31	.....	31	19	.....	19
Total—Federal Highway Administration	1,805	.....	1,805	1,805	.....	1,805	1,497	.....	1,497
National Highway Traffic Safety Administration	20	.....	20	20	.....	20	17	.....	17
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	58	.....	58	58	.....	58	104	.....	104
Other	21	1	20	21	1	20	17	1	16
Total—Federal Railroad Administration	79	1	78	79	1	78	121	1	120

Table 5. Outlays of the U.S. Government, October 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	192	.....	192	192	.....	192	101	.....	101
Discretionary grants	113	.....	113	113	.....	113	81	.....	81
Other	19	.....	19	19	.....	19	34	.....	34
Total—Federal Transit Administration	324	.....	324	324	.....	324	216	.....	216
Federal Aviation Administration:									
Operations	369	.....	369	369	.....	369	241	.....	241
Airport and airway trust fund:									
Grants-in-aid for airports	132	.....	132	132	.....	132	228	.....	228
Facilities and equipment	79	.....	79	79	.....	79	101	.....	101
Research, engineering and development	13	.....	13	13	.....	13	15	.....	15
Operations .....	.....	.....	.....	.....	.....	.....	95	.....	95
Total—Airport and airway trust fund	224	.....	224	224	.....	224	439	.....	439
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Total—Federal Aviation Administration	593	(*)	593	593	(*)	593	680	(*)	680
Coast Guard:									
Operating expenses	200	.....	200	200	.....	200	269	.....	269
Acquisition, construction, and improvements	12	.....	12	12	.....	12	22	.....	22
Retired pay	32	.....	32	32	.....	32	41	.....	41
Other	7	(*)	6	7	(*)	6	11	(*)	10
Total—Coast Guard	252	(*)	251	252	(*)	251	343	(*)	343
Maritime Administration	62	14	49	62	14	49	40	10	30
Other	19	(*)	19	19	(*)	19	35	1	34
Proprietary receipts from the public .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Intrabudgetary transactions	13	.....	13	13	.....	13	-3	.....	-3
Offsetting governmental receipts .....	.....	(*)	(*)	.....	(*)	(*)	.....	7	-7
Total—Department of Transportation	3,167	16	3,151	3,167	16	3,151	2,947	19	2,928
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-17	1	-18	-17	1	-18	96	1	95
Other	33	.....	33	33	.....	33	39	.....	39
Financial Management Service:									
Salaries and expenses	13	.....	13	13	.....	13	19	.....	19
Payment to the Resolution Funding Corporation	587	.....	587	587	.....	587	587	.....	587
Claims, judgements, and relief acts	51	.....	51	51	.....	51	18	.....	18
Other	11	.....	11	11	.....	11	7	.....	7
Total—Financial Management Service	663	.....	663	663	.....	663	632	.....	632
Federal Financing Bank									
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	23	.....	23	23	.....	23	37	.....	37
Internal revenue collections for Puerto Rico	16	.....	16	16	.....	16	15	.....	15
United States Customs Service	128	.....	128	128	.....	128	142	.....	142
Bureau of Engraving and Printing	-1	.....	-1	-1	.....	-1	6	.....	6
United States Mint	11	.....	11	11	.....	11	18	.....	18
Bureau of the Public Debt	13	.....	13	13	.....	13	20	.....	20
Internal Revenue Service:									
Processing tax returns and assistance	97	.....	97	97	.....	97	136	.....	136
Tax law enforcement	265	.....	265	265	.....	265	352	.....	352
Information systems	60	.....	60	60	.....	60	96	.....	96
Payment where earned income credit exceeds liability for tax	17	.....	17	17	.....	17	18	.....	18
Health insurance supplement to earned income credit ..	2	.....	2	2	.....	2	1	.....	1
Refunding internal revenue collections, interest	395	.....	395	395	.....	395	182	.....	182
Other	13	.....	13	13	.....	13	-4	.....	-4
Total—Internal Revenue Service	850	.....	850	850	.....	850	781	.....	781

Table 5. Outlays of the U.S. Government, October 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
United States Secret Service	36	.....	36	36	.....	36	51	.....	51
Comptroller of the Currency	29	8	21	29	8	21	38	5	33
Office of Thrift Supervision	15	2	13	15	2	13	26	10	15
Interest on the public debt:									
Public issues (accrual basis)	17,429	.....	17,429	17,429	.....	17,429	17,283	.....	17,283
Special issues (cash basis)	209	.....	209	209	.....	209	694	.....	694
Total—Interest on the public debt	17,638	.....	17,638	17,638	.....	17,638	17,978	.....	17,978
Other	5	.....	5	5	.....	5	2	.....	2
Proprietary receipts from the public .....	.....	347	-347	.....	347	-347	.....	-122	122
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-1,356	.....	-1,356	-1,356	.....	-1,356	-1,713	.....	-1,713
Offsetting governmental receipts .....	.....	56	-56	.....	56	-56	.....	51	-51
Total—Department of the Treasury	17,949	413	17,536	17,949	413	17,536	18,053	-56	18,109
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,097	.....	1,097	1,097	.....	1,097	1,073	.....	1,073
Other	18	21	-3	18	21	-3	49	19	31
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	36	54	-18	36	54	-18	20	37	-17
Loan guaranty revolving fund	111	40	70	111	40	70	161	44	117
Other	38	35	4	38	35	4	25	23	2
Compensation and pensions	1,400	.....	1,400	1,400	.....	1,400	2,623	.....	2,623
Readjustment benefits	73	.....	73	73	.....	73	90	.....	90
Post-Vietnam era veterans education account	7	.....	7	7	.....	7	15	.....	15
Insurance funds:									
National service life	96	.....	96	96	.....	96	69	.....	69
United States government life	2	.....	2	2	.....	2	1	.....	1
Veterans special life	9	3	6	9	3	6	8	4	4
Other	-13	.....	-13	-13	.....	-13	-9	.....	-9
Total—Veterans Benefits Administration	1,758	132	1,626	1,758	132	1,626	3,002	108	2,895
Construction	51	(* *)	51	51	(* *)	51	50	(* *)	49
Departmental administration	88	.....	88	88	.....	88	98	.....	98
Proprietary receipts from the public:									
National service life .....	.....	30	-30	.....	30	-30	.....	32	-32
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	16	-16	.....	16	-16	.....	50	-50
Intrabudgetary transactions	-7	.....	-7	-7	.....	-7	-3	.....	-3
Total—Department of Veterans Affairs	3,004	198	2,806	3,004	198	2,806	4,289	208	4,061
Environmental Protection Agency:									
Program and research operations	67	.....	67	67	.....	67	47	.....	47
Abatement, control, and compliance	73	.....	73	73	.....	73	110	.....	110
Water infrastructure financing	153	.....	153	153	.....	153	157	.....	157
Hazardous substance superfund	124	.....	124	124	.....	124	104	.....	104
Other	36	(* *)	36	36	(* *)	36	31	1	31
Proprietary receipts from the public .....	.....	22	-22	.....	22	-22	.....	10	-10
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	1	-1	.....	1	-1	.....	.....	.....
Total—Environmental Protection Agency	453	23	430	453	23	430	450	11	439
General Services Administration:									
Real property activities	284	.....	284	284	.....	284	261	.....	261
Personal property activities	-46	.....	-46	-46	.....	-46	-37	.....	-37
Information Resources Management Service	-17	.....	-17	-17	.....	-17	-71	.....	-71
Federal property resources activities	2	.....	2	2	.....	2	1	.....	1
General activities	16	.....	16	16	.....	16	14	.....	14
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	3	-3
Total—General Services Administration	240	(* *)	239	240	(* *)	239	189	3	185

Table 5. Outlays of the U.S. Government, October 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	539	.....	539	539	.....	539	462	.....	462
Space flight, control, and data communications	385	.....	385	385	.....	385	466	.....	466
Construction of facilities	28	.....	28	28	.....	28	43	.....	43
Research and program management	126	.....	126	126	.....	126	126	.....	126
Other	1	.....	1	1	.....	1	1	.....	1
Total—National Aeronautics and Space Administration	1,079	.....	1,079	1,079	.....	1,079	1,098	.....	1,098
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	266	.....	266	266	.....	266	248	.....	248
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	2,985	.....	2,985	2,985	.....	2,985	2,788	.....	2,788
Employees health benefits fund	1,244	1,146	98	1,244	1,146	98	1,176	1,192	-16
Employees life insurance fund	110	129	-19	110	129	-19	209	127	82
Retired employees health benefits fund	1	1	(* *)	1	1	(* *)	1	1	(* *)
Other	7	.....	7	7	.....	7	-7	.....	-7
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-3	.....	-3	-4	.....	-4
Total—Office of Personnel Management	4,610	1,275	3,335	4,610	1,275	3,335	4,410	1,320	3,090
Small Business Administration:									
Public enterprise funds:									
Business loan fund	48	54	-6	48	54	-6	118	84	33
Disaster loan fund	19	34	-15	19	34	-15	69	37	31
Other	5	2	3	5	2	3	4	1	3
Other	33	(* *)	32	33	(* *)	32	45	(* *)	45
Total—Small Business Administration	104	89	14	104	89	14	235	123	113
Other independent agencies:									
Action	13	.....	13	13	.....	13	18	.....	18
Board for International Broadcasting	12	.....	12	12	.....	12	35	.....	35
Corporation for Public Broadcasting	275	.....	275	275	.....	275	319	.....	319
District of Columbia:									
Federal payment	52	.....	52	52	.....	52	698	.....	698
Other	7	.....	7	7	.....	7	5	24	-20
Equal Employment Opportunity Commission	13	(* *)	13	13	(* *)	13	14	.....	14
Export-Import Bank of the United States	25	135	-110	25	135	-110	56	146	-90
Federal Communications Commission	9	3	7	9	3	7	13	3	10
Federal Deposit Insurance Corporation:									
Bank insurance fund	328	277	52	328	277	52	942	845	97
Savings association insurance fund	3	8	-5	3	8	-5	2	2	(* *)
FSLIC resolution fund	348	348	(* *)	348	348	(* *)	46	133	-87
Affordable housing and bank enterprise	1	.....	1	1	.....	1	.....	.....	.....
Federal Emergency Management Agency:									
Public enterprise funds	73	17	56	73	17	56	23	101	-78
Disaster relief	141	.....	141	141	.....	141	262	.....	262
Emergency management planning and assistance	17	.....	17	17	.....	17	20	.....	20
Other	13	.....	13	13	.....	13	-1	.....	-1
Federal Trade Commission	6	.....	6	6	.....	6	6	.....	6
Interstate Commerce Commission	3	.....	3	3	.....	3	3	.....	3
Legal Services Corporation	1	.....	1	1	.....	1	59	.....	59
National Archives and Records Administration	3	(* *)	3	3	(* *)	3	15	(* *)	15
National Credit Union Administration:									
Credit union share insurance fund	48	10	38	48	10	38	20	26	-6
Central liquidity facility	10	10	.....	10	10	.....	17	17	.....
Other	-7	(* *)	-8	-7	(* *)	-8	-5	(* *)	-5

Table 5. Outlays of the U.S. Government, October 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	20	.....	20	20	.....	20	16	.....	16
National Endowment for the Humanities	11	.....	11	11	.....	11	11	.....	11
National Labor Relations Board	11	.....	11	11	.....	11	16	.....	16
National Science Foundation	222	.....	222	222	.....	222	181	.....	181
Nuclear Regulatory Commission	40	47	-6	40	47	-6	30	89	-59
Panama Canal Commission	47	45	2	47	45	2	42	41	2
Postal Service:									
Public enterprise funds (off-budget)	3,616	4,125	-509	3,616	4,125	-509	3,849	4,301	-452
Payment to the Postal Service fund	61	.....	61	61	.....	61	69	.....	69
Railroad Retirement Board:									
Federal windfall subsidy	23	.....	23	23	.....	23	25	.....	25
Federal payments to the railroad retirement accounts ...	12	.....	12	12	.....	12	16	.....	16
Regional rail transportation protective account .....	.....	.....	.....	.....	.....	.....	(*)	.....	(*)
Rail industry pension fund:									
Advances from FOASDI fund	-91	.....	-91	-91	.....	-91	-87	.....	-87
OASDI certifications	90	.....	90	90	.....	90	87	.....	87
Administrative expenses	5	.....	5	5	.....	5	6	.....	6
Interest on refunds of taxes .....	(*)	.....	(*)	(*)	.....	(*)	5	.....	5
Supplemental annuity pension fund	239	.....	239	239	.....	239	241	.....	241
Other	1	.....	1	1	.....	1	1	.....	1
Intrabudgetary transactions:									
Social Security equivalent benefit account	385	.....	385	385	.....	385	384	.....	384
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-12	.....	-12	-12	.....	-12	-16	.....	-16
Total—Railroad Retirement Board	653	.....	653	653	.....	653	662	.....	662
Resolution Trust Corporation	1,211	1,204	7	1,211	1,204	7	3,320	5,898	-2,578
Securities and Exchange Commission	10	.....	10	10	.....	10	6	.....	6
Smithsonian Institution	20	.....	20	20	.....	20	28	.....	28
Tennessee Valley Authority	984	878	106	984	878	106	831	561	271
United States Information Agency	87	(*)	87	87	(*)	87	97	(*)	97
Other	169	114	55	169	114	55	110	4	107
Total—Other independent agencies	8,558	7,221	1,337	8,558	7,221	1,337	11,836	12,190	-354
Undistributed offsetting receipts:									
Other interest .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	.....	.....	.....	(*)	.....	(*)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,081	.....	-1,081	-1,081	.....	-1,081	-1,055	.....	-1,055
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-195	.....	-195	-195	.....	-195	-151	.....	-151
Postal Service employer contributions .....	.....	.....	.....	.....	.....	.....	-38	.....	-38
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-425	.....	-425	-425	.....	-425	-402	.....	-402
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-46	.....	-46	-46	.....	-46	-43	.....	-43
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-9	.....	-9	-9	.....	-9	-11	.....	-11
Office of Personnel Management:									
Civil service retirement and disability fund	-816	.....	-816	-816	.....	-816	-798	.....	-798
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement	-2,572	.....	-2,572	-2,572	.....	-2,572	-2,498	.....	-2,498

Table 5. Outlays of the U.S. Government, October 1993 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Corps of Engineers .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Military retirement fund	-169	.....	-169	-169	.....	-169	-158	.....	-158
Education benefits fund .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Soldiers' and airmen's home permanent fund	-3	.....	-3	-3	.....	-3	-4	.....	-4
Other .....	(*)	.....	(*)	(*)	.....	(*)	.....	.....	.....
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-7	.....	-7	-7	.....	-7	-12	.....	-12
Federal supplementary medical insurance trust fund ..	-13	.....	-13	-13	.....	-13	-18	.....	-18
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-44	.....	-44	-44	.....	-44	-30	.....	-30
Federal disability insurance trust fund	-15	.....	-15	-15	.....	-15	-11	.....	-11
Department of Labor:									
Unemployment trust fund	-11	.....	-11	-11	.....	-11	-26	.....	-26
Department of State:									
Foreign Service retirement and disability fund	-1	.....	-1	-1	.....	-1	(*)	.....	(*)
Department of Transportation:									
Highway trust fund	-19	.....	-19	-19	.....	-19	-6	.....	-6
Airport and airway trust fund	-1	.....	-1	-1	.....	-1	-5	.....	-5
Oil spill liability trust fund .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of Veterans Affairs:									
National service life insurance fund	-2	.....	-2	-2	.....	-2	-1	.....	-1
United States government life Insurance Fund .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Environmental Protection Agency									
National Aeronautics and Space Administration .....	(*)	.....	(*)	(*)	.....	(*)	.....	.....	.....
Office of Personnel Management:									
Civil service retirement and disability fund	-3	.....	-3	-3	.....	-3	-3	.....	-3
Independent agencies:									
Railroad Retirement Board	-36	.....	-36	-36	.....	-36	-166	.....	-166
Other	-1	.....	-1	-1	.....	-1	(*)	.....	(*)
Other	-35	.....	-35	-35	.....	-35	-1	.....	-1
Total—Interest received by trust funds	-359	.....	-359	-359	.....	-359	-443	.....	-443
Rents and royalties on the outer continental shelf lands ..	.....	21	-21	.....	21	-21	.....	12	-12
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Undistributed offsetting receipts	-2,931	21	-2,952	-2,931	21	-2,952	-2,941	12	-2,953
Total outlays	138,790	14,778	124,013	138,790	14,778	124,013	144,695	19,079	125,616
Total on-budget	111,143	10,653	100,490	111,143	10,653	100,490	118,553	14,778	103,775
Total off-budget	27,648	4,125	23,523	27,648	4,125	23,523	26,142	4,301	21,841
Total surplus (+) or deficit			-45,343			-45,343			-48,792
Total on-budget			-44,625			-44,625			-48,727
Total off-budget			-719			-719			-65

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	3,894	3,394
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	21,665	22,040
Governmental receipts	127	206
Total receipts offset against outlays	25,686	25,640

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

²Includes a decrease in net outlays of \$34 million for amortization of zero coupon bonds.

³Prior month adjustment.

⁴The Postal Service accounting is composed of 28-day accounting periods. To conform with the MTS calendar-month reporting basis utilized by all other Federal agencies, the MTS reflects USPS results through 10/15 and estimates for \$863 million through 10/31.

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, October 1993 and Other Periods

(\$ millions)

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	11,023	11,023	2,708	4,396,489	4,396,489	4,407,511
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	11,023	11,023	2,708	4,411,489	4,411,489	4,422,511
Plus premium on public debt securities	-8	-8	-5	1,373	1,373	1,365
Less discount on public debt securities	-455	-455	-442	86,397	86,397	85,942
Total public debt securities net of Premium and discount	11,470	11,470	3,145	4,326,466	4,326,466	4,337,936
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	47	47	152	24,682	24,682	24,730
Total federal securities	11,517	11,517	3,298	4,351,149	4,351,149	4,362,666
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	7,242	7,242	4,902	1,116,713	1,116,713	1,123,956
Less discount on federal securities held as investments of government accounts	-20	-20	52	12,776	12,776	12,755
Net federal securities held as investments of government accounts	7,263	7,263	4,850	1,103,938	1,103,938	1,111,200
Total borrowing from the public	4,255	4,255	-1,552	3,247,211	3,247,211	3,251,466
Accrued interest payable to the public	9,245	9,245	9,281	43,819	43,819	53,064
Allocations of special drawing rights	-125	-125	-328	6,950	6,950	6,825
Deposit funds	1,051	1,051	-172	6,000	6,000	7,051
Miscellaneous liability accounts (includes checks Outstanding etc.)	-5,359	-5,359	-708	2,928	2,928	-2,431
Total liability accounts	9,067	9,067	6,521	3,306,907	3,306,907	3,315,974
Asset accounts (deduct):						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	-11,257	-11,257	-20,173	17,289	17,289	6,032
Tax and loan note accounts	-22,389	-22,389	-19,247	35,217	35,217	12,828
Balance	-33,646	-33,646	-39,420	52,506	52,506	18,860
Special drawing rights:						
Total holdings	-165	-165	-550	9,203	9,203	9,038
SDR certificates issued to Federal Reserve banks .....	.....	.....	.....	-8,018	-8,018	-8,018
Balance	-165	-165	-550	1,185	1,185	1,020
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	-676	-676	-1,199	5,864	5,864	5,188
Letter of credit issued to IMF	23	23	-75	-25,514	-25,514	-25,491
Dollar deposits with the IMF	-7	-7	2	-98	-98	-105
Receivable/Payable (-) for interim maintenance of value adjustments	458	458	755	90	90	547
Balance	-202	-202	-516	12,103	12,103	11,901
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	2,678	2,678	-82	22,414	22,414	25,091
Total cash and monetary assets	-31,336	-31,336	-40,568	88,208	88,208	56,872
Net activity, guaranteed loan financing	-180	-180	-171	-6,471	-6,471	-6,651
Net activity, direct loan financing	365	365	311	6,832	6,832	7,197
Miscellaneous asset accounts	-5,074	-5,074	-1,817	-627	-627	-5,701
Total asset accounts	-36,225	-36,225	-42,245	87,942	87,942	51,717
Excess of liabilities (+) or assets (-)	+45,292	+45,292	+48,766	+3,218,965	+3,218,965	+3,264,257
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	51	51	26	.....	.....	51
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	+45,343	+45,343	+48,792	+3,218,965	+3,218,965	+3,264,308

¹Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue 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 due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, October 1993 and Other Periods

[\$ 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	3,218,965	3,218,965	2,964,066
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of the Disaster Assistance Liquidating Account, FEMA, to a budgetary status .....	.....	.....	(*)
Revisions by federal agencies to the prior budget results .....	.....	.....	128
Reclassification of Thrift Savings Plan Clearing Accounts to a non-budgetary status .....	.....	.....	(*)
Reclassification of Deposit in Transit Differences (Suspense) Clearing Accounts to a budgetary status .....	.....	.....	174
Excess of liabilities beginning of period (current basis)	3,218,965	3,218,965	2,964,368
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	45,343	45,343	48,792
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	45,343	45,343	48,792
Total-on-budget (Table 2)	44,625	44,625	48,727
Total-off-budget (Table 2)	719	719	65
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-51	-51	-26
Total-transactions not applied to current year's Surplus or deficit	-51	-51	-26
Excess of liabilities close of period	3,264,257	3,264,257	3,013,133

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, October 1993 and Other Periods

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of either Liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States .....	.....	.....	.....	(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	.....	.....	.....	93	93	93
FSLIC resolution fund .....	.....	.....	.....	943	943	943
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(*)	(*)	(*)	7	7	7
Department of Housing and Urban Development:						
Federal Housing Administration	30	30	8	213	213	243
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	1	1	176	176	178
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration .....	.....	.....	.....	302	302	302
Postal Service .....	.....	.....	.....	.....	.....	.....
Tennessee Valley Authority	16	16	143	21,675	21,675	21,691
Total, agency securities	47	47	152	24,682	24,682	24,730

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, October 1993 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund				348	348	348
Agency for International Development:						
Housing and other credit guaranty programs				125	125	125
Overseas Private Investment Corporation				8	8	8
Department of Agriculture:						
Foreign assistance programs			(*)	193	193	193
Commodity Credit Corporation	1,323	1,323	-9,253	24,745	24,745	26,068
Farmers Home Administration:						
Agriculture credit insurance fund	-2,385	-2,385	36	5,771	5,771	3,386
Self-help housing land development fund				1	1	1
Rural housing insurance fund			-196	2,910	2,910	2,910
Rural Development Administration:						
Rural development insurance fund	-10	-10	-13	1,680	1,680	1,670
Rural development loan fund			(*)	5	5	5
Federal Crop Insurance Corporation:						
Federal crop insurance corporation fund				113	113	113
Rural Electrification Administration:						
Rural communication development fund	31	31		25	25	55
Rural electrification and telephone revolving fund			7	8,099	8,099	8,099
Rural Telephone Bank				802	802	802
Department of Commerce:						
Federal ship financing fund, NOAA			-2			
Department of Education:						
Guaranteed student loans				2,058	2,058	2,058
College housing and academic facilities fund	13	13		154	154	168
College housing loans				460	460	460
Department of Energy:						
Isotope production and distribution fund				13	13	13
Bonneville power administration fund	58	58	200	2,332	2,332	2,390
Department of Housing and Urban Development:						
Housing programs:						
Housing for the elderly and handicapped	-475	-475	-45	8,959	8,959	8,484
Public and Indian housing:						
Low-rent public housing				110	110	110
Department of the Interior:						
Bureau of Reclamation Loans			(*)	5	5	5
Bureau of Mines, Helium Fund				252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans			(*)	17	17	17
Department of Justice:						
Federal prison industries, incorporated				20	20	20
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds				8	8	8
Settlements of railroad litigation				-39	-39	-39
Amtrak corridor improvement loans				2	2	2
Regional rail reorganization program				39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program				(*)	(*)	(*)
Department of the Treasury:						
Federal Financing Bank revolving fund	-1,981	-1,981	-4,523	114,329	114,329	112,348
Department of Veterans Affairs:						
Loan guaranty revolving fund			-678	860	860	860
Guaranty and indemnity fund			8	83	83	83
Direct loan revolving fund			(*)	1	1	1
Vocational rehabilitation revolving fund			(*)	2	2	2
Environmental Protection Agency:						
Abatement, control, and compliance loan program			1	12	12	12
Small Business Administration:						
Business loan and revolving fund				3,203	3,203	3,203

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, October 1993 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing for the Treasury:—Continued						
Other independent agencies:						
Export-Import Bank of the United States	813	813	7	386	386	1,199
Federal Emergency Management Agency:						
National insurance development fund			4	42	42	42
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund			(* *)	76	76	76
Railroad Retirement Board:						
Railroad retirement account				2,128	2,128	2,128
Social Security equivalent benefit account	231	231	245	2,690	2,690	2,921
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	-2,381	-2,381	-14,201	183,196	183,196	180,815
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-6	-6	-6	4,083	4,083	4,077
Department of Agriculture:						
Rural Electrification Administration	-93	-93	29	22,252	22,252	22,160
Farmers Home Administration:						
Agriculture credit insurance fund				8,908	8,908	8,908
Rural housing insurance fund				26,036	26,036	26,036
Rural development insurance fund				3,675	3,675	3,675
Department of Defense:						
Department of the Navy				1,624	1,624	1,624
Defense agencies				-96	-96	-96
Department of Education:						
Student Loan Marketing Association	-30	-30	-30	4,790	4,790	4,760
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund				85	85	85
Department of Housing and Urban Development:						
Low rent housing loans and other expenses				1,801	1,801	1,801
Community Development Grants	-8	-8	-4	131	131	123
Department of Interior:						
Territorial and international affairs				23	23	23
Department of Transportation:						
Federal Railroad Administration				17	17	17
Department of the Treasury:						
Financial Management Service	-30	-30	-21	30	30	.....
General Services Administration:						
Federal buildings fund	35	35	114	1,436	1,436	1,471
Small Business Administration:						
Business loan and investment fund	-7	-7	-14	670	670	663
Independent agencies:						
Export-Import Bank of the United States				5,795	5,795	5,795
Pennsylvania Avenue Development Corporation	7	7	5	150	150	157
Postal Service				9,732	9,732	9,732
Resolution Trust Corporation	-1,849	-1,849	-4,449	31,688	31,688	29,839
Tennessee Valley Authority			-147	6,325	6,325	6,325
Washington Metropolitan Transit Authority				177	177	177
Total borrowing from the Federal Financing Bank	-1,981	-1,981	-4,523	129,332	129,332	127,351

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

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, October 1993 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	3	3	-2	.....	.....	3
Department of Commerce	-2	-2	.....	10	10	8
Department of Defense—Military:						
Defense cooperation account .....	.....	.....	-840	9	9	9
Department of Energy	-10	-10	6	4,081	4,081	4,071
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund:						
Public debt securities	31	31	-121	5,214	5,214	5,245
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	(* *)	(* *)	(* *)	9	9	8
Agency securities .....	.....	.....	.....	20	20	20
Guarantees of mortgage-backed securities:						
Public debt securities	17	17	26	3,221	3,221	3,238
Agency securities .....	.....	.....	.....	1	1	1
Other	22	22	3	191	191	213
Department of the Interior:						
Public debt securities	143	143	199	2,508	2,508	2,651
Department of Labor	-50	-50	-49	16,590	16,590	16,540
Department of Transportation	16	16	9	881	881	897
Department of the Treasury	(* *)	(* *)	283	5,773	5,773	5,773
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	.....	-2	38	38	38
Veterans reopened insurance fund	-2	-2	-2	518	518	516
Servicemen's group life insurance fund .....	.....	.....	.....	150	150	150
Independent agencies:						
Export-Import Bank of the United States	118	118	104	76	76	194
Federal Deposit Insurance Corporation:						
Bank insurance fund	-9	-9	-42	4,325	4,325	4,316
Savings association insurance fund	-6	-6	(* *)	1,283	1,283	1,278
FSLIC resolution fund:						
Public debt securities	560	560	115	801	801	1,362
Federal Emergency Management Agency:						
National flood insurance fund	-71	-71	.....	71	71	.....
National Credit Union Administration	-30	-30	12	2,764	2,764	2,734
Postal Service	702	702	404	3,027	3,027	3,729
Tennessee Valley Authority	-65	-65	-70	3,452	3,452	3,387
Other	5	5	-10	853	853	858
Other	-155	-155	40	2,715	2,715	2,561
Total public debt securities	1,219	1,219	61	58,562	58,562	59,781
Total agency securities .....	.....	.....	.....	21	21	21
Total Federal funds	1,219	1,219	61	58,583	58,583	59,802
Trust funds:						
Legislative Branch:						
Library of Congress	4	4	5	1	1	6
United States Tax Court .....	.....	.....	.....	4	4	4
Other .....	(* *)	(* *)	.....	27	27	27
The Judiciary:						
Judicial retirement funds	-1	-1	(* *)	212	212	212
Department of Agriculture	(* *)	(* *)	(* *)	5	5	5
Department of Commerce .....	(* *)	(* *)	.....	.....	.....	(* *)
Department of Defense—Military:						
Voluntary separation incentive fund	20	20	.....	844	844	864
Other	4	4	(* *)	151	151	155
Department of Defense—Civil:						
Military retirement fund	10,823	10,823	10,014	96,690	96,690	107,513
Other	-3	-3	56	1,213	1,213	1,210

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, October 1993 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund:						
Public debt securities	-974	-974	-1,276	126,078	126,078	125,104
Federal supplementary medical insurance trust fund	602	602	-281	23,268	23,268	23,870
Other	10	10	10	659	659	670
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	-569	-569	-63	355,510	355,510	354,940
Federal disability insurance trust fund	-635	-635	-524	10,237	10,237	9,602
Department of the Interior:						
Public debt securities	-11	-11	-23	184	184	174
Department of Justice	106	106	.....	.....	.....	106
Department of Labor:						
Unemployment trust fund	-676	-676	-1,023	36,607	36,607	35,930
Other	-8	-8	-8	53	53	45
Department of State:						
Foreign Service retirement and disability fund	-82	-82	-22	6,662	6,662	6,579
Other .....	.....	.....	.....	38	38	38
Department of Transportation:						
Highway trust fund	-780	-780	-160	22,004	22,004	21,224
Airport and airway trust fund	273	273	-181	12,672	12,672	12,944
Other	-4	-4	21	1,675	1,675	1,671
Department of the Treasury	-24	-24	-33	209	209	186
Department of Veterans Affairs:						
General post fund, national homes .....	.....	.....	.....	39	39	39
National service life insurance:						
Public debt securities	-61	-61	-33	11,666	11,666	11,606
Agency securities .....	.....	.....	.....	.....	.....	.....
United States government life Insurance Fund	-2	-2	-1	125	125	123
Veterans special life insurance fund	-6	-6	-4	1,462	1,462	1,456
Environmental Protection Agency	4	4	43	5,477	5,477	5,481
National Aeronautics and Space Administration .....	(* *)	(* *)	.....	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,857	-1,857	-1,523	311,705	311,705	309,848
Employees health benefits fund	-47	-47	-22	6,794	6,794	6,747
Employees life insurance fund	25	25	-82	13,688	13,688	13,713
Retired employees health benefits fund .....	(* *)	(* *)	.....	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund .....	.....	.....	(* *)	52	52	52
Japan-United States Friendship Commission	(* *)	(* *)	(* *)	17	17	16
Railroad Retirement Board	-112	-112	-49	11,961	11,961	11,849
Other	3	3	1	125	125	128
Total public debt securities	6,023	6,023	4,841	1,058,131	1,058,131	1,064,153
Total trust funds	6,023	6,023	4,841	1,058,131	1,058,131	1,064,153
Grand total	7,242	7,242	4,902	1,116,713	1,116,713	1,123,956

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	37,680												37,680	37,285
Corporation income taxes	2,158												2,158	2,096
Social insurance taxes and contributions:														
Employment taxes and contributions	29,440												29,440	28,135
Unemployment insurance	1,046												1,046	1,034
Other retirement contributions	343												343	426
Excise taxes	3,597												3,597	3,670
Estate and gift taxes	990												990	1,027
Customs duties	1,708												1,708	1,666
Miscellaneous receipts	1,708												1,708	1,485
Total—Receipts this year	78,669												78,669	.....
(On-budget)	55,865												55,865	.....
(Off-budget)	22,804												22,804	.....
Total—Receipts prior year	76,824												.....	76,824
(On budget)	55,048												.....	55,048
(Off budget)	21,776												.....	21,776
Outlays														
Legislative Branch	378												378	204
The Judiciary	158												158	135
Executive Office of the President	20												20	18
Funds Appropriated to the President:														
International Security Assistance	3,302												3,302	334
International Development Assistance	557												557	629
Other	133												133	270
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	900												900	1,653
Other	3,993												3,993	5,397
Department of Commerce	264												264	290
Department of Defense:														
Military:														
Military personnel	6,634												6,634	9,210
Operation and maintenance	6,413												6,413	6,526
Procurement	5,131												5,131	5,698
Research, development, test, and evaluation	2,987												2,987	3,002
Military construction	404												404	393
Family housing	226												226	219
Revolving and management funds	1,568												1,568	905
Defense cooperation account	(*)												(*)	-30
Other	-217												-217	32
Total Military	23,147												23,147	25,954
Civil	2,550												2,550	2,493
Department of Education	1,805												1,805	2,334
Department of Energy	1,710												1,710	1,714
Department of Health and Human Services, except Social Security:														
Public Health Service	1,467												1,467	1,438
Health Care Financing Administration:														
Grants to States for Medicaid	7,394												7,394	6,215
Federal hospital ins. trust fund	7,432												7,432	7,299
Federal supp. med. ins. trust fund	4,650												4,650	4,851
Other	3,783												3,783	3,247
Social Security Administration	2,970												2,970	4,691
Administration for children and families	2,797												2,797	2,178
Other	-5,060												-5,060	-4,271
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	22,546												22,546	21,530
Federal disability ins. trust fund	2,992												2,992	2,771
Other	-977												-977	-1,523

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994—Continued
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	2,645												2,645	2,591
Department of the Interior	527												527	698
Department of Justice	751												751	1,215
Department of Labor:														
Unemployment trust fund	2,710												2,710	3,041
Other	652												652	626
Department of State	843												843	900
Department of Transportation:														
Highway trust fund	1,774												1,774	1,479
Other	1,377												1,377	1,449
Department of the Treasury:														
Interest on the public debt	17,638												17,638	17,978
Other	-102												-102	131
Department of Veterans Affairs:														
Compensation and pensions	1,400												1,400	2,623
National service life	66												66	37
United States government life	2												2	1
Other	1,338												1,338	1,400
Environmental Protection Agency	430												430	439
General Services Administration	239												239	165
National Aeronautics and Space Administration	1,079												1,079	1,098
Office of Personnel Management	3,335												3,335	3,090
Small Business Administration	14												14	113
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance funds	52												52	97
Savings association fund	-5												-5	(*)
FSLIC resolution fund	(*)												(*)	-87
Postal Service:														
Public enterprise funds (off-budget)	-509												-509	-452
Payment to the Postal Service fund	61												61	69
Resolution Trust Corporation	7												7	-2,578
Tennessee Valley Authority	106												106	271
Other independent agencies	1,626												1,626	2,326
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,572												-2,572	-2,498
Interest received by trust funds	-359												-359	-443
Rents and royalties on outer continental shelf lands	-21												-21	-12
Other	(*)												(*)	(*)
Totals this year:														
Total outlays	124,013												124,013	.....
(On-budget)	100,490												100,490	.....
(Off-budget)	23,523												23,523	.....
Total-surplus (+) or deficit (-)	-45,343												-45,343	.....
(On-budget)	-44,625												-44,625	.....
(Off-budget)	-719												-719	.....
Total borrowing from the public	4,255												4,255	-1,552
Total-outlays prior year	125,616												.....	125,616
(On-budget)	103,775												.....	103,775
(Off-budget)	21,841												.....	21,841
Total-surplus (+) or deficit (-)														
Prior year	-48,792												.....	-48,792
(On-budget)	-48,727												.....	-48,727
(Off-budget)	-65												.....	-65

... No transactions.

(*) Less than \$500,000.

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of October 31, 1993

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	439	224	215	439	224	215	12,672	12,672	12,944
Black lung disability	55	48	7	55	48	7	.....	.....	.....
Federal disability insurance	2,344	2,992	-648	2,344	2,992	-648	10,237	10,237	9,602
Federal employees life and health .....	.....	106	-106	.....	106	-106	20,484	20,484	20,462
Federal employees retirement	1,193	3,019	-1,826	1,193	3,019	-1,826	318,583	318,583	316,644
Federal hospital insurance	6,594	7,432	-838	6,594	7,432	-838	126,078	126,078	125,104
Federal old-age and survivors insurance	21,966	22,546	-580	21,966	22,546	-580	355,510	355,510	354,940
Federal supplementary medical insurance ...	5,069	4,650	419	5,069	4,650	419	23,268	23,268	23,870
Highways	1,437	1,902	-464	1,437	1,902	-464	22,004	22,004	21,224
Military advances	1,166	1,035	131	1,166	1,035	131	.....	.....	.....
Railroad retirement	356	629	-274	356	629	-274	11,961	11,961	11,849
Military retirement	13,158	2,218	10,940	13,158	2,218	10,940	96,690	96,690	107,513
Unemployment	2,017	2,710	-692	2,017	2,710	-692	36,607	36,607	35,930
Veterans life insurance	32	104	-72	32	104	-72	13,253	13,253	13,185
All other trust	361	347	14	361	347	14	10,784	10,784	10,886
Total trust fund receipts and outlays and investments held from Table 6-D	56,188	49,963	6,225	56,188	49,963	6,225	1,058,131	1,058,131	1,064,153
Less: Interfund transactions	20,595	20,595	.....	20,595	20,595	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	35,594	29,369	6,225	35,594	29,369	6,225			
Total Federal fund receipts and outlays	45,935	97,504	-51,568	45,935	97,504	-51,568			
Less: Interfund transactions	215	215	.....	215	215	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	45,720	97,289	-51,568	45,720	97,289	-51,568			
Less: offsetting proprietary receipts	2,645	2,645	.....	2,645	2,645	.....		
Net budget receipts & outlays	78,669	124,013	-45,343	78,669	124,013	-45,343			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, October 1993 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	37,680	37,680	37,285
Corporation income taxes	2,158	2,158	2,096
Social insurance taxes and contributions:			
Employment taxes and contributions	29,440	29,440	28,135
Unemployment insurance	1,046	1,046	1,034
Other retirement contributions	343	343	426
Excise taxes	3,597	3,597	3,670
Estate and gift taxes	990	990	1,027
Customs	1,708	1,708	1,666
Miscellaneous	1,708	1,708	1,485
Total	78,669	78,669	76,824
NET OUTLAYS			
National defense	24,281	24,281	27,133
International affairs	4,732	4,732	2,131
General science, space, and technology	1,421	1,421	1,410
Energy	345	345	607
Natural resources and environment	1,911	1,911	3,341
Agriculture	1,442	1,442	2,255
Commerce and housing credit	377	377	-2,262
Transportation	3,133	3,133	2,928
Community and Regional Development	898	898	952
Education, training, employment and social services	3,586	3,586	3,774
Health	9,315	9,315	8,021
Medicare	10,729	10,729	11,019
Income security	17,342	17,342	18,334
Social Security	25,538	25,538	24,301
Veterans benefits and services	2,819	2,819	4,078
Administration of justice	1,011	1,011	1,120
General government	640	640	2,526
Interest	17,082	17,082	16,457
Undistributed offsetting receipts	-2,593	-2,593	-2,510
Total	124,013	124,013	125,616

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 ___* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19 ___*
- The United States Budget in Brief, FY 19 ___*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the November 1993 Statement will be 2:00 pm EST December 21, 1993.

For sale by the Superintendent of Documents, U.S. Government Printing
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Monthly Treasury Statement

of Receipts and Outlays

2393002387 of the United States Government

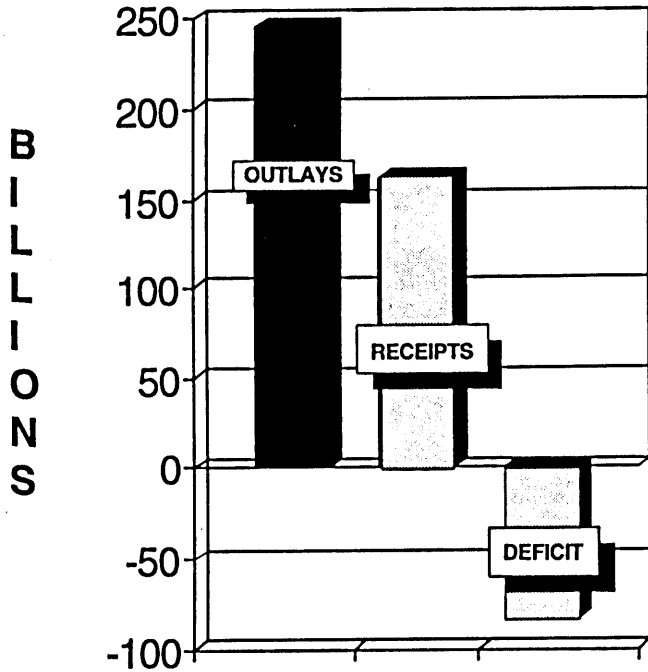
For Fiscal Year 1994 Through November 30, 1993, and Other Periods

DEPT. OF THE TREASURY

Highlight

The Interest on the Public Debt is \$22.3 billion which is 18 percent of the total current month Federal Outlays.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH NOVEMBER 1993



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1993			
October	76,824	125,616	48,792
November	74,625	107,351	32,726
December	113,683	152,629	38,947
January	112,712	82,896	-29,817
February	65,975	114,172	48,197
March	83,284	127,258	43,974
April	132,012	123,921	-8,091
May	70,638	107,601	36,963
June	128,566	117,467	-11,099
July	80,626	120,204	39,577
August	86,734	109,812	23,078
September	127,469	118,904	-8,565
Year-to-Date	1,153,147	1,231,407,831	254,684
FY 1994			
October	78,668	124,090	45,422
November	83,107	121,488	38,381
Year-to-Date	161,775	245,578	83,803

¹Outlays have been decreased in September 1993 by \$1 million, \$3 million, \$34 million, \$152 million, and \$63 million for additional reporting for the OPIC, GNMA, IRS, SBA, and undistributed offsetting receipts, respectively.

²Outlays have been increased in September 1993 by \$9 million, \$7 million, \$3 million and \$1 million for additional reporting for the Army, Indian Health Service, Housing Programs, and FMS.

³Includes a reclassification from a budgetary status to a non-budgetary status of -\$31 million for FY 1993 for the "Foreign Assistance Programs, Debt Reduction Financing Account".

⁴Outlays in October 1993 have been increased by \$79 million for the U.S. Enrichment Corporation to report outlays not previously reported.

Note: The receipt and outlay figures for FY 1993 and FY 1994 have been revised to reflect the reclassification from a governmental receipt to an offsetting governmental receipt of accounts "Diversion Control Fee, DEA" and "Breached Bond/Detention Fund, INS".

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, November 1993 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1993)	Budget Estimates Next Fiscal Year (1995) ¹
Total on-budget and off-budget results:					
Total receipts	83,107	161,775	1,241,312	151,449	1,329,334
On-budget receipts	58,700	114,564	903,425	106,259	974,096
Off-budget receipts	24,407	47,211	337,888	45,190	355,238
Total outlays	121,488	245,578	1,500,061	232,967	1,536,259
On-budget outlays	96,724	197,292	1,219,390	187,207	1,243,698
Off-budget outlays	24,764	48,286	280,671	45,760	292,561
Total surplus (+) or deficit (-)	-38,381	-83,803	-258,748	-81,518	-206,925
On-budget surplus (+) or deficit (-)	-38,024	-82,728	-315,965	-80,948	-269,602
Off-budget surplus (+) or deficit (-)	-357	-1,075	+57,217	-570	+62,677
Total on-budget and off-budget financing	38,381	83,803	258,748	81,518	206,925
Means of financing:					
Borrowing from the public	71,028	75,283	265,244	60,416	212,679
Reduction of operating cash, increase (-)	-13,451	20,196	.....	32,074	.....
By other means	-19,196	-11,675	-6,496	-10,973	-5,754

¹These figures are based on the appendix tables in the *Mid-Session Review of the FY 1994 Budget*, released by the Office of Management and Budget in September 1993.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994

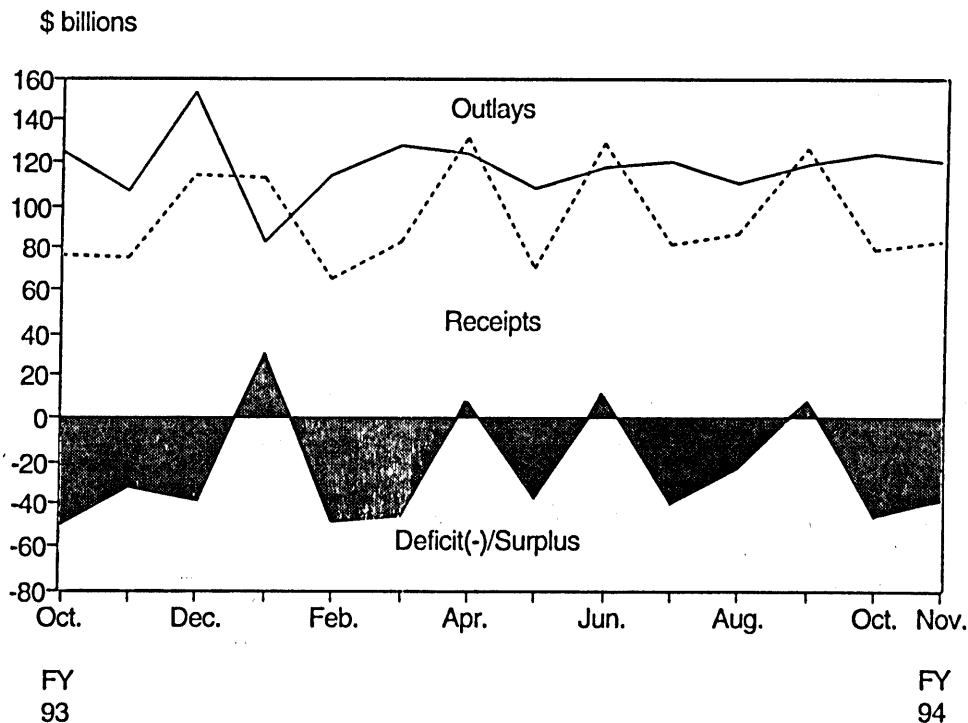


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1993 and 1994

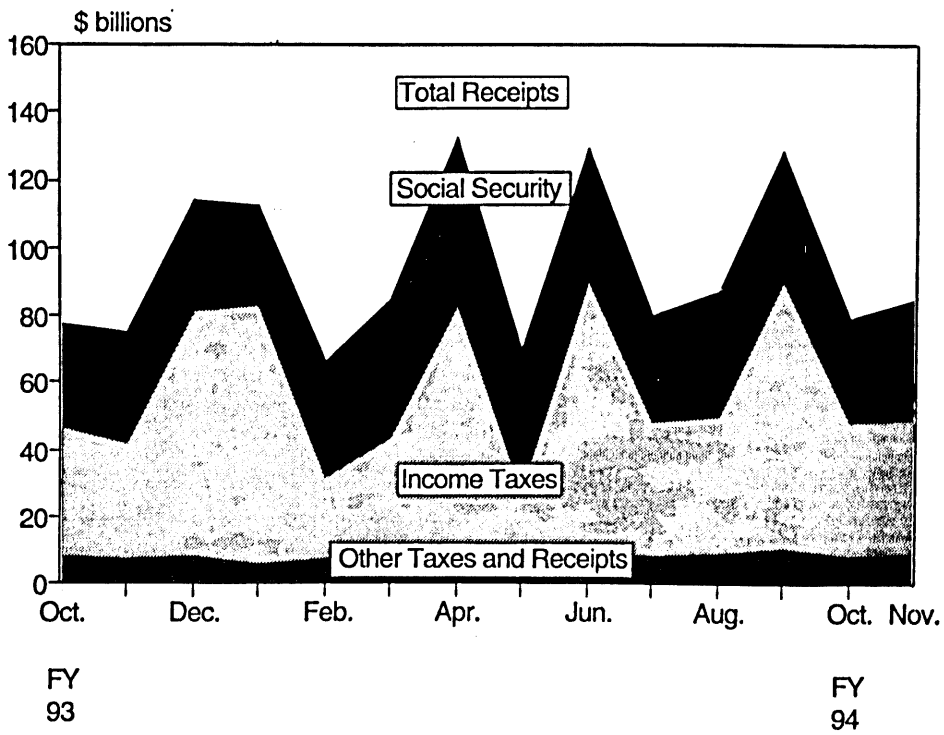


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1993 and 1994

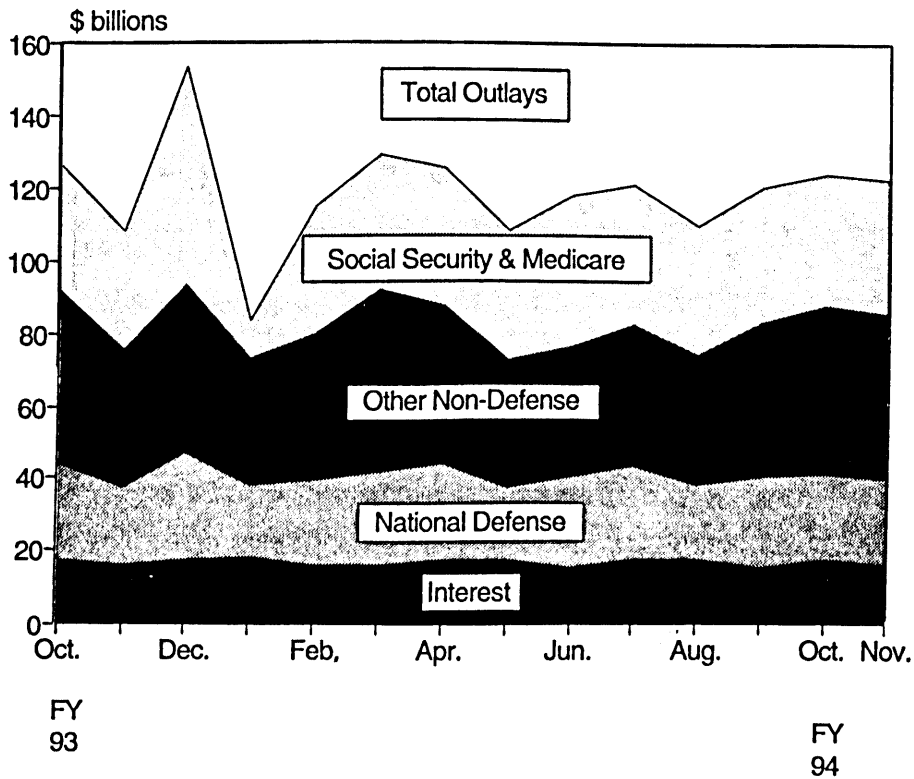


Table 3. Summary of Receipts and Outlays of the U.S. Government, November 1993 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	37,634	75,314	70,379	548,215
Corporation income taxes	2,208	4,366	3,575	120,842
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	24,407	47,211	45,190	337,888
Employment taxes and contributions (on-budget)	7,118	13,754	13,209	94,807
Unemployment insurance	2,773	3,819	3,304	27,272
Other retirement contributions	385	728	792	4,676
Excise taxes	4,808	8,405	7,752	54,512
Estate and gift taxes	1,305	2,296	1,981	12,691
Customs duties	1,688	3,396	3,169	20,374
Miscellaneous receipts	781	2,487	2,098	20,035
Total Receipts	83,107	161,775	151,449	1,241,312
(On-budget)	58,700	114,564	106,259	903,425
(Off-budget)	24,407	47,211	45,190	337,888
Budget Outlays				
Legislative Branch	206	584	414	3,134
The Judiciary	219	377	298	3,138
Executive Office of the President	18	37	40	186
Funds Appropriated to the President	1,096	5,088	34,858	12,297
Department of Agriculture	7,149	12,041	412,674	66,603
Department of Commerce	277	541	575	3,181
Department of Defense—Military	21,796	44,943	545,901	264,144
Department of Defense—Civil	2,515	5,064	4,999	30,545
Department of Education	3,356	5,161	65,008	30,992
Department of Energy	1,723	3,433	3,105	16,931
Department of Health and Human Services, except Social Security	24,695	50,126	544,563	320,180
Department of Health and Human Services, Social Security	25,545	50,106	46,919	315,266
Department of Housing and Urban Development	2,415	5,060	35,746,641	26,986
Department of the Interior	600	1,127	1,198	7,325
Department of Justice	905	21,654	22,128	10,322
Department of Labor	2,823	6,185	6,498	36,640
Department of State	586	1,429	1,265	5,538
Department of Transportation	3,252	6,403	5,899	36,773
Department of the Treasury:				
Interest on the Public Debt	22,260	39,898	40,484	303,161
Other	75	-27	35,87-775	9,779
Department of Veterans Affairs	3,169	5,974	5,778	38,038
Environmental Protection Agency	506	936	950	6,552
General Services Administration	-489	-250	-313	836
National Aeronautics and Space Administration	1,214	2,293	2,415	14,670
Office of Personnel Management	2,879	6,214	5,676	38,872
Small Business Administration	146	160	208	762
Other independent agencies:				
Resolution Trust Corporation	-1,169	-1,162	-6,206	5,231
Other	1,808	3,217	4,626	23,279
Allowances .....	.....	.....	.....	.....
Undistributed offsetting receipts:				
Interest	-5,173	-5,533	3-5,395	-86,125
Other	-2,910	-5,503	-5,464	-45,175
Total outlays	121,488	245,578	232,967	1,500,061
(On-budget)	96,724	197,292	187,207	1,219,390
(Off-budget)	24,764	48,286	45,760	280,671
Surplus (+) or deficit (-)	-38,381	-83,803	-81,518	-258,748
(On-budget)	-38,024	-82,728	-80,948	-315,965
(Off-budget)	-357	-1,075	-570	+57,217

¹These figures are based on the appendix tables in the *Mid-Session Review of the FY 1994 Budget*, released by the Office of Management and Budget in September 1993.

²Includes a reclassification in FY 1993, from a governmental receipt to an offsetting governmental receipt, of \$14 million and \$13 million for the Department of Justice, Drug Enforcement Administration and Immigration and Naturalization Service (INS), respectively; and \$2 million in FY 1994 for INS.

³Outlays have been decreased in September 1993 by \$1 million, \$3 million, \$34 million, \$152 million, and \$63 million for additional reporting for the OPIC, GNMA, IRS, SBA, and undistributed offsetting receipts, respectively.

⁴Includes a reclassification from a budgetary status to a non-budgetary status of -\$31 million for FY 1993 for the "Foreign Assistance Programs, Debt Reduction Financing Account".

⁵Outlays have been increased in September 1993 by \$9 million, \$7 million, \$3 million and \$1 million for additional reporting for the Army, Indian Health Service, Housing Programs, and FMS.

⁶Outlays for the Department of Education have been decreased and outlays for the Department of the Treasury have been correspondingly increased in September 1993 by \$124 million due to the reclassification of the account, "Federal Family Education Loan Program — Downward Re-estimate of Subsidies".

⁷Outlays for the Department of Housing and Urban Development have been decreased and outlays for the Department of the Treasury have been correspondingly increased in November 1992 by \$3 million due to the reclassification of the account, "Office of Federal Housing Enterprise Oversight".

⁸Outlays in October 1993 have been increased by \$79 million for the U.S. Enrichment Corporation to report outlays not previously reported.

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

Table 4. Receipts of the U.S. Government, November 1993 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	37,823			72,107			67,595		
Presidential Election Campaign Fund	1,27			(*)			(*)		
Other	1,945			5,998			5,357		
Total—Individual income taxes	39,741	2,107	37,634	78,106	2,792	75,314	72,953	2,574	70,379
Corporation income taxes	2,855	647	2,208	7,125	2,759	4,366	6,603	3,028	3,575
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	22,045		22,045	42,642		42,642	40,826		40,826
Self-Employment Contributions Act taxes									
Deposits by States	(*)		(*)	(*)		(*)	-11		-11
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	22,045		22,045	42,642		42,642	40,815		40,815
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,362		2,362	4,569		4,569	4,375		4,375
Self-Employment Contributions Act taxes									
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Other									
Total—FDI trust fund	2,362		2,362	4,569		4,569	4,375		4,375
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	6,835		6,835	13,163		13,163	12,625		12,625
Self-Employment Contributions Act taxes									
Receipts from Railroad Retirement Board									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Total—FHI trust fund	6,835		6,835	13,163		13,163	12,625		12,625
Railroad retirement accounts:									
Rail industry pension fund	133	(*)	133	306	(*)	306	323	7	316
Railroad Social Security equivalent benefit	150		150	285		285	268		268
Total—Employment taxes and contributions	31,525	(*)	31,525	60,965	(*)	60,965	58,406	7	58,399
Unemployment insurance:									
State taxes deposited in Treasury	2,348		2,348	3,151		3,151	2,629		2,629
Federal Unemployment Tax Act taxes	426	3	423	667	7	660	639	12	628
Railroad unemployment taxes	2		2	7		7	22		22
Railroad debt repayment	(*)		(*)	1		1	25		25
Total—Unemployment insurance	2,776	3	2,773	3,826	7	3,819	3,316	12	3,304
Other retirement contributions:									
Federal employees retirement — employee contributions	374		374	711		711	777		777
Contributions for non-federal employees	11		11	17		17	15		15
Total—Other retirement contributions	385		385	728		728	792		792
Total—Social insurance taxes and contributions	34,686	3	34,683	65,519	7	65,512	62,514	19	62,495
Excise taxes:									
Miscellaneous excise taxes ²	3,133	316	2,818	4,849	347	4,502	4,132	164	3,968
Airport and airway trust fund	453	2	450	891	2	889	861		861
Highway trust fund	1,414	-86	1,500	2,833	-85	2,919	2,820	1	2,819
Black lung disability trust fund	40		40	95		95	104		104
Total—Excise taxes	5,039	232	4,808	8,669	264	8,405	7,917	165	7,752
Estate and gift taxes	1,340	34	1,305	2,355	59	2,296	2,027	46	1,981
Customs duties	1,775	87	1,688	3,573	177	3,396	3,314	145	3,169
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	509		509	2,033		2,033	1,508		1,508
All other	273	1	272	3456	2	454	3591	1	591
Total — Miscellaneous receipts	781	1	781	2,489	2	2,487	2,099	1	2,098
Total — Receipts	86,219	3,111	83,107	167,834	6,059	161,775	157,426	5,977	151,449
Total — On-budget	61,812	3,111	58,700	120,623	6,059	114,564	112,236	5,977	106,259
Total — Off-budget	24,407		24,407	47,211		47,211	45,190		45,190

¹Prior month adjustment

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

³Includes a reclassification in FY 1993, from a governmental receipt to an offsetting governmental receipt, of \$14 million and \$13 million for the Department of Justice, Drug Enforcement Administration and Immigration and Naturalization Service (INS), respectively; and \$2 million in FY 1994 for INS.

... No Transactions.

(*) Less than \$500,000.

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

Table 5. Outlays of the U.S. Government, November 1993 and Other Periods
(\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	34	(*)	34	71	(*)	71	70	(*)	69
House of Representatives	63	1	63	124	2	122	131	1	130
Joint items	6	.....	6	14	.....	14	13	.....	13
Congressional Budget Office	2	.....	2	4	.....	4	4	.....	4
Architect of the Capitol	20	1	20	41	1	39	47	2	45
Library of Congress	28	.....	28	226	.....	226	59	.....	59
Government Printing Office:									
Revolving fund (net)	9	.....	9	21	.....	21	-19	.....	-19
General fund appropriations	9	.....	9	13	.....	13	18	.....	18
General Accounting Office	29	.....	29	65	.....	65	83	.....	83
United States Tax Court	4	.....	4	6	.....	6	6	.....	6
Other Legislative Branch agencies	3	.....	3	6	.....	6	6	.....	6
Proprietary receipts from the public .....	.....	1	-1	.....	1	-1	.....	1	-1
Intrabudgetary transactions .....	(*)	.....	(*)	-2	.....	-2	(*)	.....	(*)
Total—Legislative Branch	208	2	206	588	4	584	418	4	414
The Judiciary:									
Supreme Court of the United States	3	.....	3	4	.....	4	3	.....	3
Courts of Appeals, District Courts, and other judicial services	205	(*)	204	356	(*)	355	294	(*)	294
Other	12	.....	12	18	.....	18	1	.....	1
Total—The Judiciary	220	(*)	219	377	(*)	377	298	(*)	298
Executive Office of the President:									
Compensation of the President and the White House Office									
Office	4	.....	4	8	.....	8	7	.....	7
Office of Management and Budget	6	.....	6	11	.....	11	10	.....	10
Other	8	.....	8	18	.....	18	23	.....	23
Total—Executive Office of the President	18	.....	18	37	.....	37	40	.....	40
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	84	43	41	136	53	83	158	53	105
Foreign military financing grants	278	.....	278	2,143	.....	2,143	2,164	.....	2,164
Economic support fund	80	.....	80	1,480	.....	1,480	1,484	.....	1,484
Military assistance	-1	.....	-1	2	.....	2	-7	.....	-7
Peacekeeping Operations	8	.....	8	8	.....	8	2	.....	2
Other	2	.....	2	4	.....	4	6	.....	6
Proprietary receipts from the public .....	.....	11	-11	.....	20	-20	.....	29	-29
Total—International Security Assistance	451	54	397	3,773	74	3,699	3,808	81	3,727
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association									
International organizations and programs	32	.....	32	41	.....	41	118	.....	118
Other	65	.....	65	194	.....	194	182	.....	182
Total—Multilateral Assistance	98	.....	98	429	.....	429	486	.....	486
Agency for International Development:									
Functional development assistance program	109	.....	109	238	.....	238	232	.....	232
Sub-Saharan Africa development assistance	52	.....	52	98	.....	98	111	.....	111
Operating expenses	43	.....	43	91	.....	91	70	.....	70
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	98	1	97	132	8	124	87	10	77
Proprietary receipts from the public .....	.....	52	-52	.....	90	-90	.....	90	-90
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Agency for International Development	302	53	249	559	98	461	501	100	401
Peace Corps	31	.....	31	45	.....	45	38	.....	38
Overseas Private Investment Corporation	3	38	-35	5	49	-44	7	53	-46
Other	9	(*)	9	18	(*)	18	10	1	10
Total—International Development Assistance	442	90	351	1,056	148	908	1,043	154	889
International Monetary Programs	77	.....	77	296	.....	296	618	.....	618
Military Sales Programs:									
Special defense acquisition fund	-9	44	-53	37	44	-7	51	42	9
Foreign military sales trust fund	1,087	.....	1,087	2,123	.....	2,123	1,829	.....	1,829
Kuwait civil reconstruction trust fund .....	(*)	.....	(*)	(*)	.....	(*)	1	.....	1
Proprietary receipts from the public .....	.....	767	-767	.....	1,933	-1,933	.....	2,218	-2,218
Other	3	.....	3	2	.....	2	3	.....	3
Total—Funds Appropriated to the President	2,051	955	1,096	7,287	2,198	5,088	7,352	2,495	4,858

Table 5. Outlays of the U.S. Government, November 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	60	.....	60	116	.....	116	137	.....	137
Cooperative State Research Service	41	.....	41	74	.....	74	68	.....	68
Extension Service	32	.....	32	65	.....	65	62	.....	62
Animal and Plant Health Inspection Service	37	.....	37	70	.....	70	85	.....	85
Food Safety and Inspection Service	38	.....	38	76	.....	76	88	.....	88
Agricultural Marketing Service	65	.....	65	175	1	174	246	1	245
Soil Conservation Service:									
Watershed and flood prevention operations	22	.....	22	49	.....	49	43	.....	43
Conservation operations	49	.....	49	88	.....	88	102	.....	102
Other	7	.....	7	13	.....	13	15	.....	15
Agricultural Stabilization and Conservation Service:									
Conservation programs	1,239	.....	1,239	1,746	.....	1,746	1,668	.....	1,668
Other	59	.....	59	107	.....	107	98	.....	98
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	17	141	-125	263	242	21	229	277	-48
Rural housing insurance fund	320	283	36	574	542	32	598	528	70
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	(* *)	(* *)
Salaries and expenses	48	.....	48	94	.....	94	113	.....	113
Other	9	.....	9	14	.....	14	14	.....	14
Total—Farmers Home Administration	393	425	-32	945	784	161	954	805	149
Foreign assistance programs	290	.....	290	240	.....	240	250	.....	50
Rural Development Administration:									
Rural development insurance fund	66	36	30	173	79	95	197	64	133
Rural water and waste disposal grants	30	.....	30	56	.....	56	48	.....	48
Other	6	(* *)	6	12	1	11	12	1	12
Rural Electrification Administration	42	150	-108	100	442	-342	176	603	-428
Federal Crop Insurance Corporation	295	192	104	446	263	183	179	277	-98
Commodity Credit Corporation:									
Price support and related programs	2,622	649	1,972	3,980	1,057	2,923	4,575	699	3,875
National Wool Act Program .....	(* *)	.....	(* *)	(* *)	.....	(* *)	5	.....	5
Food and Nutrition Service:									
Food stamp program	2,165	.....	2,165	4,218	.....	4,218	4,017	.....	4,017
State child nutrition programs	577	.....	577	1,016	.....	1,016	1,120	.....	1,120
Women, infants and children programs	260	.....	260	499	.....	499	485	.....	485
Other	29	.....	29	63	.....	63	167	.....	167
Total—Food and Nutrition Service	3,030	.....	3,030	5,796	.....	5,796	5,789	.....	5,789
Forest Service:									
National forest system	114	.....	114	236	.....	236	242	.....	242
Forest service permanent appropriations	-42	.....	-42	-33	.....	-33	31	.....	31
Other	123	.....	123	225	.....	225	308	.....	308
Total—Forest Service	195	.....	195	428	.....	428	580	.....	580
Other	61	4	57	108	5	102	109	5	104
Proprietary receipts from the public .....	.....	78	-78	.....	190	-190	.....	157	-157
Intrabudgetary transactions	1	.....	1	1	.....	1	.....	.....	.....
Total—Department of Agriculture	8,682	1,533	7,149	14,863	2,822	12,041	15,286	2,612	12,674
Department of Commerce:									
Economic Development Administration	31	3	28	53	4	49	49	4	45
Bureau of the Census	25	.....	25	59	.....	59	88	.....	88
Promotion of Industry and Commerce	21	.....	21	43	.....	43	53	.....	53
Science and Technology:									
National Oceanic and Atmospheric Administration	165	1	164	329	1	328	321	1	319
Patent and Trademark Office	10	.....	10	7	.....	7	17	.....	17
National Institute of Standards and Technology	18	.....	18	41	.....	41	35	.....	35
Other	7	3	4	18	7	11	14	6	8
Total—Science and Technology	200	4	196	395	8	387	386	7	379
Other	16	.....	16	25	.....	25	28	.....	28
Proprietary receipts from the public .....	.....	10	-10	.....	22	-22	.....	19	-19
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	294	17	277	574	33	541	605	30	575

Table 5. Outlays of the U.S. Government, November 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,309	.....	2,309	4,513	.....	4,513	4,707	.....	4,707
Department of the Navy	2,016	.....	2,016	4,257	.....	4,257	4,523	.....	4,523
Department of the Air Force	1,032	.....	1,032	3,222	.....	3,222	3,593	.....	3,593
Total—Military personnel	5,357	.....	5,357	11,991	.....	11,991	12,823	.....	12,823
Operation and maintenance:									
Department of the Army	1,680	.....	1,680	3,199	.....	3,199	3,933	.....	3,933
Department of the Navy	1,807	.....	1,807	3,406	.....	3,406	3,463	.....	3,463
Department of the Air Force	1,839	.....	1,839	3,533	.....	3,533	3,653	.....	3,653
Defense agencies	1,722	.....	1,722	3,323	.....	3,323	2,742	.....	2,742
Total—Operation and maintenance	7,049	.....	7,049	13,461	.....	13,461	13,791	.....	13,791
Procurement:									
Department of the Army	667	.....	667	1,416	.....	1,416	2,088	.....	2,088
Department of the Navy	2,117	.....	2,117	4,233	.....	4,233	4,403	.....	4,403
Department of the Air Force	1,934	.....	1,934	3,932	.....	3,932	3,952	.....	3,952
Defense agencies	414	.....	414	682	.....	682	582	.....	582
Total—Procurement	5,132	.....	5,132	10,263	.....	10,263	11,025	.....	11,025
Research, development, test, and evaluation:									
Department of the Army	498	.....	498	960	.....	960	908	.....	908
Department of the Navy	523	.....	523	1,029	.....	1,029	1,086	.....	1,086
Department of the Air Force	1,170	.....	1,170	2,507	.....	2,507	2,405	.....	2,405
Defense agencies	684	.....	684	1,366	.....	1,366	1,355	.....	1,355
Total—Research, development, test and evaluation	2,875	.....	2,875	5,861	.....	5,861	5,754	.....	5,754
Military construction:									
Department of the Army	99	.....	99	153	.....	153	158	.....	158
Department of the Navy	-38	.....	-38	53	.....	53	139	.....	139
Department of the Air Force	96	.....	96	190	.....	190	247	.....	247
Defense agencies	231	.....	231	396	.....	396	277	.....	277
Total—Military construction	388	.....	388	792	.....	792	820	.....	820
Family housing:									
Department of the Army	76	.....	76	150	.....	150	173	.....	173
Department of the Navy	43	.....	43	107	.....	107	128	.....	128
Department of the Air Force	80	.....	80	163	.....	163	125	.....	125
Defense agencies	11	2	9	19	5	14	11	(*)	11
Revolving and management funds:									
Department of the Army	148	.....	148	49	.....	49	-137	.....	-137
Department of the Navy	112	.....	112	95	.....	95	23	.....	23
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	560	.....	560	2,257	.....	2,257	1,133	.....	1,133
Other	-4	(*)	-4	-16	1	-17	-4	(*)	-5
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	(*)	(*)
Department of the Navy	-4	1	-5	5	3	2	10	4	7
Department of the Air Force	1	1	(*)	2	2	(*)	7	6	1
Defense agencies	3	.....	3	51	.....	51	6	.....	6
Proprietary receipts from the public:									
Department of the Army .....	.....	27	-27	.....	145	-145	.....	9	-9
Department of the Navy .....	.....	18	-18	.....	147	-147	.....	131	-131
Department of the Air Force .....	.....	55	-55	.....	161	-161	.....	97	-97
Defense agencies .....	.....	-152	152	.....	39	-39	.....	39	-39
Intrabudgetary transactions:									
Department of the Army	-15	.....	-15	108	.....	108	122	.....	122
Department of the Navy	11	.....	11	22	.....	22	819	.....	819
Department of the Air Force	3	.....	3	93	.....	93	20	.....	20
Defense agencies:									
Defense cooperation account .....	(*)	.....	(*)	(*)	.....	(*)	-8	.....	-8
Voluntary separation incentive fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-76	.....	-76	-29	.....	-29	-428	.....	-428
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense cooperation account .....	.....	(*)	(*)	.....	(*)	(*)	.....	25	-25
Total—Department of Defense—Military	21,748	-48	21,796	45,444	502	44,943	46,213	312	45,901

Table 5. Outlays of the U.S. Government, November 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	95	.....	95	174	.....	174	212	.....	212
Operation and maintenance, general	94	.....	94	181	.....	181	241	.....	241
Other	127	.....	127	291	.....	291	362	.....	362
Proprietary receipts from the public .....	.....	15	-15	.....	25	-25	.....	32	-32
Total—Corps of Engineers	315	15	300	647	25	622	815	32	783
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,908	.....	11,908	12,273	.....	12,273
Retired pay .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Military retirement fund	2,187	.....	2,187	4,405	.....	4,405	4,178	.....	4,178
Intrabudgetary transactions .....	.....	.....	.....	-11,908	.....	-11,908	-12,273	.....	-12,273
Education benefits	22	.....	22	30	.....	30	30	.....	30
Other	7	(* *)	6	9	1	9	10	1	9
Proprietary receipts from the public .....	.....	1	-1	.....	2	-2	.....	2	-2
Total—Department of Defense—Civil	2,531	17	2,515	5,091	27	5,064	5,033	34	4,999
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	693	.....	693	1,080	.....	1,080	1,030	.....	1,030
Impact aid	463	.....	463	469	.....	469	377	.....	377
School improvement programs	139	.....	139	256	.....	256	290	.....	290
Chicago litigation settlement	1	.....	1	1	.....	1	1	.....	1
Indian education	6	.....	6	12	.....	12	12	.....	12
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Office of Elementary and Secondary Education	1,302	.....	1,302	1,818	.....	1,818	1,709	.....	1,709
Office of Bilingual Education and Minority Languages Affairs									
Affairs	22	.....	22	37	.....	37	35	.....	35
Office of Special Education and Rehabilitative Services:									
Special education	239	.....	239	462	.....	462	416	.....	416
Rehabilitation services and disability research	181	.....	181	364	.....	364	321	.....	321
Special institutions for persons with disabilities	14	.....	14	20	.....	20	26	.....	26
Office of Vocational and Adult Education	194	.....	194	264	.....	264	379	.....	379
Office of Postsecondary Education:									
College housing loans .....	.....	8	-8	.....	19	-19	.....	22	-22
Student financial assistance	666	.....	666	1,369	.....	1,369	1,336	.....	1,336
Federal family education loans	628	.....	628	593	.....	593	507	.....	507
Higher education	41	.....	41	106	.....	106	140	.....	140
Howard University	19	.....	19	26	.....	26	37	.....	37
Other	3	.....	3	1	.....	1	-6	.....	-6
Total—Office of Postsecondary Education	1,357	8	1,349	2,095	19	2,076	2,015	22	1,993
Office of Educational Research and Improvement									
Departmental management	33	.....	33	67	.....	67	63	.....	63
Proprietary receipts from the public	29	.....	29	63	.....	63	72	.....	72
.....	.....	6	-6	.....	10	-10	.....	46	-6
Total—Department of Education	3,370	14	3,356	5,190	29	5,161	5,036	28	5,008
Department of Energy:									
Atomic energy defense activities									
.....	1,147	.....	1,147	2,231	.....	2,231	2,001	.....	2,001
Energy programs:									
General science and research activities	117	.....	117	237	.....	237	231	.....	231
Energy supply, R and D activities	187	.....	187	487	.....	487	504	.....	504
Uranium supply and enrichment activities	179	.....	179	182	.....	182	206	.....	206
Fossil energy research and development	42	.....	42	74	.....	74	68	.....	68
Energy conservation	58	.....	58	91	.....	91	67	.....	67
Strategic petroleum reserve	20	.....	20	36	.....	36	56	.....	56
Nuclear waste disposal fund	34	.....	34	60	.....	60	59	.....	59
Other	38	(* *)	38	67	(* *)	66	51	(* *)	50
Total—Energy programs	675	(* *)	675	1,233	(* *)	1,233	1,241	(* *)	1,240
Power Marketing Administration									
Departmental administration	160	112	48	328	201	126	365	207	158
Proprietary receipts from the public	53	.....	53	81	.....	81	97	.....	97
Intrabudgetary transactions .....	.....	42	-42	.....	101	-101	.....	308	-308
Offsetting governmental receipts	-154	.....	-154	-132	.....	-132	-80	.....	-80
.....	.....	4	-4	.....	6	-6	.....	3	-3
Total—Department of Energy	1,881	158	1,723	3,741	308	3,433	3,623	518	3,105

Table 5. Outlays of the U.S. Government, November 1993 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	66	(* *)	66	126	1	126	116	1	115
Health Resources and Services Administration	186	.....	186	317	.....	317	260	.....	260
Indian Health Service	152	.....	152	288	.....	288	267	.....	267
Centers for Disease Control	135	.....	135	233	.....	233	225	.....	225
National Institutes of Health	955	.....	955	1,737	.....	1,737	1,467	.....	1,467
Substance Abuse and Mental Health Services Administration									
Administration	141	.....	141	340	.....	340	464	.....	464
Agency for Health Care Policy and Research	8	.....	8	19	.....	19	4	.....	4
Assistant secretary for health	56	.....	56	108	.....	108	111	.....	111
Total—Public Health Service	1,700	(* *)	1,700	3,167	1	3,166	2,914	1	2,914
Health Care Financing Administration:									
Grants to States for Medicaid	6,626	.....	6,626	14,020	.....	14,020	11,807	.....	11,807
Payments to health care trust funds	3,746	.....	3,746	7,511	.....	7,511	6,355	.....	6,355
Federal hospital insurance trust fund:									
Benefit payments	7,920	.....	7,920	15,258	.....	15,258	13,696	.....	13,696
Administrative expenses and construction	86	.....	86	180	.....	180	158	.....	158
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quinquennial transfers to the general fund from FHI .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	8,006	.....	8,006	15,438	.....	15,438	13,854	.....	13,854
Federal supplementary medical insurance trust fund:									
Benefit payments	4,715	.....	4,715	9,236	.....	9,236	8,472	.....	8,472
Administrative expenses and construction	122	.....	122	252	.....	252	152	.....	152
Total—FSMI trust fund	4,838	.....	4,838	9,487	.....	9,487	8,624	.....	8,624
Other	55	.....	55	72	.....	72	162	.....	162
Total—Health Care Financing Administration	23,270	.....	23,270	46,529	.....	46,529	40,802	.....	40,802
Social Security Administration:									
Payments to Social Security trust funds	11	.....	11	988	.....	988	1,528	.....	1,528
Special benefits for disabled coal miners	68	.....	68	137	.....	137	134	.....	134
Supplemental security income program	1,982	.....	1,982	3,905	.....	3,905	3,414	.....	3,414
Total—Social Security Administration	2,061	.....	2,061	5,031	.....	5,031	5,076	.....	5,076
Administration for children and families:									
Family support payments to States	1,344	.....	1,344	2,790	.....	2,790	2,752	.....	2,752
Low income home energy assistance	121	.....	121	574	.....	574	258	.....	258
Refugee and entrant assistance	8	.....	8	46	.....	46	44	.....	44
Community Services Block Grant	7	.....	7	50	.....	50	63	.....	63
Payments to States for afdc work programs	64	.....	64	106	.....	106	65	.....	65
Interim assistance to States for legalization	530	.....	530	569	.....	569	28	.....	28
Payments to States for child care assistance	52	.....	52	111	.....	111	24	.....	24
Social services block grant	186	.....	186	324	.....	324	432	.....	432
Children and families services programs	283	.....	283	568	.....	568	563	.....	563
Payments to States for foster care and adoption assistance	127	.....	127	382	.....	382	81	.....	81
Other .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Total—Administration for children and families	2,723	.....	2,723	5,520	.....	5,520	4,310	.....	4,310
Administration on aging	57	.....	57	100	.....	100	50	.....	50
Office of the Secretary	13	.....	13	29	.....	29	33	.....	33
Proprietary receipts from the public .....	.....	1,384	-1,384	.....	2,738	-2,738	.....	2,268	-2,268
Intrabudgetary transactions:									
Quinquennial transfers to the general fund									
From FHI, FOASI, and FDI .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-3,746	.....	-3,746	-7,511	.....	-7,511	-6,355	.....	-6,355
Payments for tax and other credits:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, except Social Security	26,079	1,384	24,695	52,865	2,739	50,126	46,832	2,269	44,563

Table 5. Outlays of the U.S. Government, November 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	22,404	.....	22,404	44,812	.....	44,812	42,711	.....	42,711
Administrative expenses and construction	150	.....	150	288	.....	288	327	.....	327
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quinquennial transfers to the general fund from FOASI .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	22,554	.....	22,554	45,100	.....	45,100	43,038	.....	43,038
Federal disability insurance trust fund:									
Benefit payments	2,911	.....	2,911	5,837	.....	5,837	5,278	.....	5,278
Administrative expenses and construction	87	.....	87	153	.....	153	132	.....	132
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quinquennial transfers to the general fund from FDI .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	2,998	.....	2,998	5,990	.....	5,990	5,409	.....	5,409
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Intrabudgetary transactions ⁵	-7	.....	-7	-984	.....	-984	-1,528	.....	-1,528
Total—Department of Health and Human Services, Social Security(off-budget)	25,545	(* *)	25,545	50,107	(* *)	50,106	46,919	(* *)	46,919
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	13	8	5	26	14	13	17	12	5
Credit accounts:									
Federal housing administration fund	583	485	98	1,108	859	249	1,252	871	381
Housing for the elderly or handicapped fund	-9	59	-69	375	118	257	404	100	304
Other	33	.....	33	75	(* *)	75	36	(* *)	36
Rent supplement payments	5	.....	5	10	.....	10	8	.....	8
Homeownership assistance	9	.....	9	18	.....	18	11	.....	11
Rental housing assistance	55	.....	55	110	.....	110	106	.....	106
Rental housing development grants .....	(* *)	.....	(* *)	(* *)	.....	(* *)	37	.....	7
Low-rent public housing	219	.....	219	255	.....	255	85	.....	85
Public housing grants	331	.....	331	597	.....	597	382	.....	382
College housing grants	2	.....	2	3	.....	3	3	.....	3
Lower income housing assistance	877	.....	877	1,763	.....	1,763	1,781	.....	1,781
Section 8 contract renewals	273	.....	273	530	.....	530	330	.....	330
Other	4	.....	4	7	.....	7	4	.....	4
Total—Housing programs	2,395	553	1,842	4,877	991	3,886	4,425	982	3,443
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	250	174	76	255	189	66	259	17	242
Payments for operation of low-income housing projects	214	.....	214	432	.....	432	361	.....	361
Community Partnerships Against Crime	11	.....	11	25	.....	25	14	.....	14
Total—Public and Indian Housing programs	475	174	301	711	189	522	634	17	616
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	.....	.....	.....	(* *)	(* *)	.....	(* *)	(* *)
Guarantees of mortgage-backed securities	42	83	-41	175	264	-89	188	276	-88
Total—Government National Mortgage Association	42	83	-41	175	264	-89	188	276	-88
Community Planning and Development:									
Community Development Grants	285	.....	285	586	.....	586	559	.....	559
Other	67	14	53	140	29	111	64	17	47
Total—Community Planning and Development	352	14	338	725	29	697	624	17	606
Management and Administration									
Other	2	.....	2	4	.....	4	5	.....	5
Proprietary receipts from the public .....	.....	44	-44	(* *)	44	-44	(* *)	43	-43
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	83	.....	-3
Total—Department of Housing and Urban Development	3,282	867	2,415	6,576	1,516	5,060	5,979	1,339	4,641

Table 5. Outlays of the U.S. Government, November 1993 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	46	.....	46	91	.....	91	99	.....	99
Fire protection	12	.....	12	19	.....	19	27	.....	27
Other	40	.....	40	56	.....	56	44	.....	44
Minerals Management Service	61	.....	61	130	.....	130	126	.....	126
Office of Surface Mining Reclamation and Enforcement	25	.....	25	49	.....	49	57	.....	57
Total—Land and minerals management	184	.....	184	346	.....	346	353	.....	353
Water and science:									
Bureau of Reclamation:									
Construction program	20	.....	20	43	.....	43	50	.....	50
Operation and maintenance	18	.....	18	37	.....	37	53	.....	53
Other	40	39	1	76	50	26	71	11	60
Geological Survey	42	.....	42	84	.....	84	120	.....	120
Bureau of Mines	14	2	12	29	5	24	33	5	28
Total—Water and science	135	41	94	269	55	215	327	16	311
Fish and wildlife and parks:									
United States Fish and Wildlife Service	95	.....	95	174	.....	174	181	.....	181
National Park Service	147	.....	147	250	.....	250	262	.....	262
Total—Fish and wildlife and parks	242	.....	242	423	.....	423	443	.....	443
Bureau of Indian Affairs:									
Operation of Indian programs	139	.....	139	234	.....	234	197	.....	197
Indian tribal funds	-73	.....	-73	-64	.....	-64	-28	.....	-28
Other	111	(* *)	110	130	1	129	63	2	61
Total—Bureau of Indian Affairs	176	(* *)	176	300	1	299	232	2	230
Territorial and international affairs	11	.....	11	111	.....	111	129	.....	129
Departmental offices	26	.....	26	29	.....	29	58	.....	58
Proprietary receipts from the public .....	.....	133	-133	.....	280	-280	.....	322	-322
Intrabudgetary transactions .....	(* *)	.....	(* *)	-16	.....	-16	-5	.....	-5
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Total—Department of the Interior	774	174	600	1,462	336	1,127	1,538	340	1,198
Department of Justice:									
Legal activities	173	.....	173	363	.....	363	835	.....	835
Federal Bureau of Investigation	180	.....	180	353	.....	353	371	.....	371
Drug Enforcement Administration	65	.....	65	132	.....	132	143	.....	143
Immigration and Naturalization Service	124	.....	124	226	.....	226	242	.....	242
Federal Prison System	193	9	184	362	19	343	366	14	352
Office of Justice Programs	81	.....	81	142	.....	142	129	.....	129
Other	132	.....	132	153	.....	153	119	.....	119
Intrabudgetary transactions	-1	.....	-1	-1	.....	-1	-5	.....	-5
Offsetting governmental receipts .....	.....	34	-34	.....	757	-57	.....	757	-57
Total—Department of Justice	948	43	905	1,730	76	1,654	2,199	71	2,128
Department of Labor:									
Employment and Training Administration:									
Training and employment services	336	.....	336	681	.....	681	686	.....	686
Community Service Employment for Older Americans	36	.....	36	65	.....	65	62	.....	62
Federal unemployment benefits and allowances	17	.....	17	25	.....	25	18	.....	18
State unemployment insurance and employment service operations	-61	.....	-61	-46	.....	-46	-21	.....	-21
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	1,300	.....	1,300
Advances to the unemployment trust fund and other funds	755	.....	755	1,714	.....	1,714	250	.....	250

Table 5. Outlays of the U.S. Government, November 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,417	.....	2,417	4,734	.....	4,734	5,529	.....	5,529
State administrative expenses	315	.....	315	600	.....	600	568	.....	568
Federal administrative expenses	14	.....	14	104	.....	104	22	.....	22
Veterans employment and training	8	.....	8	19	.....	19	27	.....	27
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	5	.....	5	10	.....	10	10	.....	10
Other	3	.....	3	5	.....	5	4	.....	4
Total—Unemployment trust fund	2,762	.....	2,762	5,472	.....	5,472	6,160	.....	6,160
Other	3	.....	3	12	.....	12	9	.....	9
Total—Employment and Training Administration	3,847	.....	3,847	7,922	.....	7,922	8,465	.....	8,465
Pension Benefit Guaranty Corporation	206	*-105	310	272	-55	327	126	79	47
Employment Standards Administration:									
Salaries and expenses	19	.....	19	34	.....	34	32	.....	32
Special benefits	-688	.....	-688	-601	.....	-601	-701	.....	-701
Black lung disability trust fund	50	.....	50	99	.....	99	99	.....	99
Other	10	.....	10	24	.....	24	24	.....	24
Occupational Safety and Health Administration	23	.....	23	42	.....	42	40	.....	40
Bureau of Labor Statistics	18	.....	18	30	.....	30	45	.....	45
Other	30	.....	30	68	.....	68	63	.....	63
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	1	-1
Intrabudgetary transactions	-797	.....	-797	-1,760	.....	-1,760	-1,616	.....	-1,616
Total—Department of Labor	2,718	-105	2,823	6,130	-55	6,185	6,578	80	6,498
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	53	.....	53	243	.....	243	408	.....	408
Acquisition and maintenance of buildings abroad	55	.....	55	92	.....	92	93	.....	93
Payment to Foreign Service retirement and disability fund	125	.....	125	125	.....	125	.....	.....	.....
Foreign Service retirement and disability fund	35	.....	35	68	.....	68	68	.....	68
Other	17	.....	17	26	.....	26	27	.....	27
Total—Administration of Foreign Affairs	285	.....	285	554	.....	554	595	.....	595
International organizations and Conferences	361	.....	361	915	.....	915	567	.....	567
Migration and refugee assistance	54	.....	54	64	.....	64	116	.....	116
International narcotics control	11	.....	11	15	.....	15	18	.....	18
Other .....	(* *)	.....	(* *)	6	.....	6	15	.....	15
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-125	.....	-125	-125	.....	-125	-46	.....	-46
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	586	.....	586	1,429	.....	1,429	1,265	.....	1,265
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,591	.....	1,591	3,361	.....	3,361	2,944	.....	2,944
Other	10	.....	10	14	.....	14	21	.....	21
Other programs	28	.....	28	59	.....	59	35	.....	35
Total—Federal Highway Administration	1,629	.....	1,629	3,434	.....	3,434	3,000	.....	3,000
National Highway Traffic Safety Administration	20	.....	20	40	.....	40	38	.....	38
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	156	.....	156	214	.....	214	180	.....	180
Other	33	1	32	54	2	52	52	3	50
Total—Federal Railroad Administration	190	1	189	269	2	266	232	3	229

Table 5. Outlays of the U.S. Government, November 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	-52	.....	-52	140	.....	140	195	.....	195
Discretionary grants	127	.....	127	240	.....	240	216	.....	216
Other	155	.....	155	174	.....	174	69	.....	69
Total—Federal Transit Administration	231	.....	231	555	.....	555	481	.....	481
Federal Aviation Administration:									
Operations									
.....	319	.....	319	688	.....	688	427	.....	427
Airport and airway trust fund:									
Grants-in-aid for airports	226	.....	226	359	.....	359	406	.....	406
Facilities and equipment	207	.....	207	286	.....	286	232	.....	232
Research, engineering and development	22	.....	22	35	.....	35	26	.....	26
Operations .....	.....	.....	.....	.....	.....	.....	380	.....	380
Total—Airport and airway trust fund	456	.....	456	680	.....	680	1,044	.....	1,044
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Total—Federal Aviation Administration	775	(*)	775	1,368	(*)	1,368	1,470	(*)	1,470
Coast Guard:									
Operating expenses	205	.....	205	406	.....	406	419	.....	419
Acquisition, construction, and improvements	31	.....	31	43	.....	43	36	.....	36
Retired pay	38	.....	38	71	.....	71	76	.....	76
Other	13	(*)	12	20	1	19	22	1	21
Total—Coast Guard	287	(*)	287	539	1	538	553	1	552
Maritime Administration	71	29	42	133	42	91	106	41	65
Other	80	(*)	80	99	(*)	99	80	1	79
Proprietary receipts from the public .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Intrabudgetary transactions .....	(*)	.....	(*)	13	.....	13	-3	.....	-3
Offsetting governmental receipts .....	.....	(*)	(*)	.....	1	-1	.....	12	-12
Total—Department of Transportation	3,283	31	3,252	6,450	47	6,403	5,957	58	5,899
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-97	1	-98	-114	2	-116	-5	2	-6
Other	29	.....	29	61	.....	61	59	.....	59
Financial Management Service:									
Salaries and expenses	21	.....	21	34	.....	34	39	.....	39
Payment to the Resolution Funding Corporation .....	.....	.....	.....	587	.....	587	587	.....	587
Claims, judgements, and relief acts	19	.....	19	70	.....	70	46	.....	46
Other	14	.....	14	25	.....	25	340	.....	40
Total—Financial Management Service	54	.....	54	717	.....	717	712	.....	712
Federal Financing Bank	-110	.....	-110	-224	.....	-224	-223	.....	-223
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	27	.....	27	50	.....	50	60	.....	60
Internal revenue collections for Puerto Rico	22	.....	22	37	.....	37	33	.....	33
United States Customs Service	152	.....	152	280	.....	280	300	.....	300
Bureau of Engraving and Printing	33	.....	33	32	.....	32	5	.....	5
United States Mint	5	.....	5	-6	.....	-6	26	.....	26
Bureau of the Public Debt	15	.....	15	28	.....	28	35	.....	35
Internal Revenue Service:									
Processing tax returns and assistance	131	.....	131	228	.....	228	253	.....	253
Tax law enforcement	330	.....	330	596	.....	596	638	.....	638
Information systems	85	.....	85	145	.....	145	171	.....	171
Payment where earned income credit exceeds liability for tax	26	.....	26	43	.....	43	35	.....	35
Health insurance supplement to earned income credit ..	2	.....	2	4	.....	4	4	.....	4
Refunding internal revenue collections, interest	180	.....	180	575	.....	575	371	.....	371
Other	9	.....	9	22	.....	22	30	.....	30
Total—Internal Revenue Service	763	.....	763	1,613	.....	1,613	1,502	.....	1,502

Table 5. Outlays of the U.S. Government, November 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
United States Secret Service	39	.....	39	74	.....	74	101	.....	101
Comptroller of the Currency	29	1	28	58	9	49	65	8	57
Office of Thrift Supervision	15	1	13	30	3	27	41	12	29
Interest on the public debt:									
Public issues (accrual basis)	16,651	.....	16,651	34,080	.....	34,080	34,059	.....	34,059
Special issues (cash basis)	5,609	.....	5,609	5,819	.....	5,819	6,426	.....	6,426
Total—Interest on the public debt	22,260	.....	22,260	39,898	.....	39,898	40,484	.....	40,484
Other	6	.....	6	12	.....	12	8	.....	8
Proprietary receipts from the public .....	.....	-73	73	.....	274	-274	.....	4,250	-250
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-890	.....	-890	-2,247	.....	-2,247	-3,111	.....	-3,111
Offsetting governmental receipts .....	.....	86	-86	.....	142	-142	.....	109	-109
Total—Department of the Treasury	22,352	16	22,336	40,301	429	39,872	40,090	381	39,709
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,229	.....	1,229	2,326	.....	2,326	2,258	.....	2,258
Other	99	22	77	117	43	74	104	39	66
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	45	69	-24	81	123	-42	51	71	-21
Loan guaranty revolving fund	129	40	89	240	81	159	341	88	253
Other	31	28	3	69	63	6	87	53	34
Compensation and pensions	1,406	.....	1,406	2,805	.....	2,805	2,702	.....	2,702
Readjustment benefits	111	.....	111	184	.....	184	153	.....	153
Post-Vietnam era veterans education account	8	.....	8	15	.....	15	20	.....	20
Insurance funds:									
National service life	87	.....	87	182	.....	182	129	.....	129
United States government life	1	.....	1	3	.....	3	2	.....	2
Veterans special life	8	3	5	18	6	12	13	7	6
Other	2	.....	2	-11	.....	-11	-21	.....	-21
Total—Veterans Benefits Administration	1,829	141	1,689	3,587	272	3,315	3,476	220	3,256
Construction	67	(* *)	67	118	(* *)	118	93	(* *)	93
Departmental administration	234	.....	234	322	.....	322	269	.....	269
Proprietary receipts from the public:									
National service life .....	.....	30	-30	.....	60	-60	.....	65	-65
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	97	-97	.....	113	-113	.....	96	-96
Intrabudgetary transactions .....	.....	(* *)	(* *)	-7	.....	-7	-3	.....	-3
Total—Department of Veterans Affairs	3,459	290	3,169	6,462	488	5,974	6,197	420	5,778
Environmental Protection Agency:									
Program and research operations	65	.....	65	133	.....	133	154	.....	154
Abatement, control, and compliance	137	.....	137	210	.....	210	225	.....	225
Water infrastructure financing	170	.....	170	323	.....	323	315	.....	315
Hazardous substance superfund	106	.....	106	230	.....	230	209	.....	209
Other	41	(* *)	41	77	(* *)	77	66	1	65
Proprietary receipts from the public .....	.....	12	-12	.....	34	-34	.....	17	-17
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	1	-1	.....	2	-2	.....	1	-1
Total—Environmental Protection Agency	519	13	506	972	36	936	970	19	950
General Services Administration:									
Real property activities	-542	.....	-542	-258	.....	-258	-251	.....	-251
Personal property activities	-13	.....	-13	-59	.....	-59	-56	.....	-56
Information Resources Management Service	46	.....	46	29	.....	29	-38	.....	-38
Federal property resources activities	3	.....	3	5	.....	5	3	.....	3
General activities	18	.....	18	34	.....	34	29	.....	29
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	1	-1	.....	(* *)	(* *)
Total—General Services Administration	-489	(* *)	-489	-249	1	-250	-313	(* *)	-313

Table 5. Outlays of the U.S. Government, November 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	596	.....	596	1,135	.....	1,135	1,137	.....	1,137
Space flight, control, and data communications	451	.....	451	836	.....	836	947	.....	947
Construction of facilities	37	.....	37	65	.....	65	81	.....	81
Research and program management	129	.....	129	255	.....	255	249	.....	249
Other	1	.....	1	2	.....	2	2	.....	2
Total—National Aeronautics and Space Administration	1,214	.....	1,214	2,293	.....	2,293	2,415	.....	2,415
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	327	.....	327	593	.....	593	540	.....	540
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	2,933	.....	2,933	5,918	.....	5,918	5,586	.....	5,586
Employees health benefits fund	1,227	1,351	-124	2,471	2,497	-26	2,261	2,412	-151
Employees life insurance fund	114	394	-280	225	523	-298	210	517	-308
Retired employees health benefits fund	1	1	(* *)	1	1	(* *)	1	1	(* *)
Other	26	.....	26	33	.....	33	16	.....	16
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-6	.....	-6	-8	.....	-8
Total—Office of Personnel Management	4,825	1,746	2,879	9,235	3,021	6,214	8,606	2,930	5,676
Small Business Administration:									
Public enterprise funds:									
Business loan fund	99	28	72	147	82	66	1,177	136	41
Disaster loan fund	55	27	28	74	60	13	153	81	72
Other	3	1	2	8	2	5	17	3	13
Other	43	(* *)	43	76	(* *)	76	82	(* *)	82
Total—Small Business Administration	201	55	146	305	144	160	429	221	208
Other independent agencies:									
Action	-4	.....	-4	9	.....	9	34	.....	34
Board for International Broadcasting	19	.....	19	32	.....	32	42	.....	42
Corporation for Public Broadcasting .....	.....	.....	.....	275	.....	275	319	.....	319
District of Columbia:									
Federal payment	646	.....	646	698	.....	698	698	.....	698
Other	-4	12	-16	3	12	-9	5	24	-20
Equal Employment Opportunity Commission	18	(* *)	18	31	(* *)	31	39	.....	39
Export-Import Bank of the United States	60	75	-15	85	210	-125	95	324	-230
Federal Communications Commission	11	3	7	20	6	14	22	5	17
Federal Deposit Insurance Corporation:									
Bank insurance fund	348	530	-182	676	806	-130	2,154	1,825	329
Savings association insurance fund	3	-1	4	6	7	-1	5	3	2
FSLIC resolution fund	123	115	8	471	463	7	548	296	252
Affordable housing and bank enterprise .....	.....	.....	.....	1	.....	1	.....	.....	.....
Federal Emergency Management Agency:									
Public enterprise funds	79	24	54	152	42	110	50	118	-68
Disaster relief	176	.....	176	317	.....	317	411	.....	411
Emergency management planning and assistance	16	.....	16	34	.....	34	19	.....	19
Other	12	.....	12	26	.....	26	33	.....	33
Federal Trade Commission	9	.....	9	15	.....	15	15	.....	15
Interstate Commerce Commission	4	.....	4	7	.....	7	7	.....	7
Legal Services Corporation	30	.....	30	31	.....	31	59	.....	59
National Archives and Records Administration	14	(* *)	14	17	(* *)	17	25	(* *)	25
National Credit Union Administration:									
Credit union share insurance fund	-21	4	-25	27	14	12	15	82	-68
Central liquidity facility	11	11	.....	20	20	.....	27	27	.....
Other	7	(* *)	7	(* *)	(* *)	-1	1	(* *)	1

Table 5. Outlays of the U.S. Government, November 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	14	.....	14	33	.....	33	32	.....	32
National Endowment for the Humanities	15	.....	15	26	.....	26	25	.....	25
National Labor Relations Board	18	.....	18	29	.....	29	32	.....	32
National Science Foundation	191	.....	191	413	.....	413	375	.....	375
Nuclear Regulatory Commission	41	69	-29	81	116	-35	70	92	-22
Panama Canal Commission	40	40	(*)	87	86	1	83	81	2
Postal Service:									
Public enterprise funds (off-budget)	3,901	94,138	-237	7,516	8,263	-747	8,035	8,159	-124
Payment to the Postal Service fund .....	.....	.....	.....	61	.....	61	69	.....	69
Railroad Retirement Board:									
Federal windfall subsidy	23	.....	23	47	.....	47	49	.....	49
Federal payments to the railroad retirement accounts ...	(*)	.....	(*)	12	.....	12	16	.....	16
Regional rail transportation protective account .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Rail industry pension fund:									
Advances from FOASDI fund	-88	.....	-88	-179	.....	-179	-175	.....	-175
OASDI certifications	89	.....	89	179	.....	179	175	.....	175
Administrative expenses	5	.....	5	11	.....	11	12	.....	12
Interest on refunds of taxes .....	(*)	.....	(*)	(*)	.....	(*)	5	.....	5
Supplemental annuity pension fund	240	.....	240	478	.....	478	475	.....	475
Other	1	.....	1	2	.....	2	2	.....	2
Intrabudgetary transactions:									
Social Security equivalent benefit account	394	.....	394	779	.....	779	771	.....	771
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	-12	.....	-12	-16	.....	-16
Total—Railroad Retirement Board	664	.....	664	1,316	.....	1,316	1,313	.....	1,313
Resolution Trust Corporation	388	1,557	-1,169	1,599	2,761	-1,162	3,793	9,999	-6,206
Securities and Exchange Commission	14	.....	14	24	.....	24	17	.....	17
Smithsonian Institution	24	.....	24	45	.....	45	59	.....	59
Tennessee Valley Authority	907	739	168	1,890	1,617	273	1,700	1,123	577
United States Information Agency	82	.....	82	169	(*)	169	173	(*)	173
Other	211	107	104	10389	10151	238	189	7	182
Total—Other independent agencies	8,063	7,424	639	16,630	14,575	2,055	20,588	22,168	-1,580
Allowances: .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Undistributed offsetting receipts:									
Other interest .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,112	.....	-1,112	-2,193	.....	-2,193	-2,210	.....	-2,210
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-159	.....	-159	-317	.....	-317	-302	.....	-302
Postal Service employer contributions	-37	.....	-37	-73	.....	-73	-76	.....	-76
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-425	.....	-425	-850	.....	-850	-804	.....	-804
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-46	.....	-46	-92	.....	-92	-86	.....	-86
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-8	.....	-8	-17	.....	-17	-18	.....	-18
Office of Personnel Management:									
Civil service retirement and disability fund	-662	.....	-662	-1,478	.....	-1,478	-1,513	.....	-1,513
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement	-2,449	.....	-2,449	-5,021	.....	-5,021	-5,009	.....	-5,009

Table 5. Outlays of the U.S. Government, November 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-4	.....	-4	-4	.....	-4	-4	.....	-4
Department of Defense—Civil:									
Corps of Engineers .....	(* *)	.....	(* *)	-1	.....	-1	(* *)	.....	(* *)
Military retirement fund	-4,835	.....	-4,835	-5,004	.....	-5,004	-4,713	.....	-4,713
Education benefits fund	-17	.....	-17	-17	.....	-17	-18	.....	-18
Soldiers' and airmen's home permanent fund	-1	.....	-1	-4	.....	-4	-6	.....	-6
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	.....	.....
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-26	.....	-26	-34	.....	-34	-31	.....	-31
Federal supplementary medical insurance trust fund ..	-15	.....	-15	-29	.....	-29	-30	.....	-30
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-56	.....	-56	-99	.....	-99	-110	.....	-110
Federal disability insurance trust fund	-17	.....	-17	-32	.....	-32	-35	.....	-35
Department of Labor:									
Unemployment trust fund	-7	.....	-7	-18	.....	-18	-66	.....	-66
Department of State:									
Foreign Service retirement and disability fund .....	(* *)	.....	(* *)	-2	.....	-2	(* *)	.....	(* *)
Department of Transportation:									
Highway trust fund	-18	.....	-18	-37	.....	-37	-16	.....	-16
Airport and airway trust fund	-2	.....	-2	-2	.....	-2	-7	.....	-7
Oil spill liability trust fund	-2	.....	-2	-2	.....	-2	1-2	.....	-2
Department of Veterans Affairs:									
National service life insurance fund	-2	.....	-2	-4	.....	-4	-2	.....	-2
United States government life Insurance Fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Environmental Protection Agency .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
National Aeronautics and Space Administration .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Office of Personnel Management:									
Civil service retirement and disability fund	-59	.....	-59	-62	.....	-62	-62	.....	-62
Independent agencies:									
Railroad Retirement Board	-115	.....	-115	-151	.....	-151	-281	.....	-281
Other	-2	.....	-2	-3	.....	-3	-3	.....	-3
Other	6	.....	6	-28	.....	-28	1-8	.....	-8
Total—Interest received by trust funds	-5,173	.....	-5,173	-5,533	.....	-5,533	-5,395	.....	-5,395
Rents and royalties on the outer continental shelf lands ..	.....	461	-461	.....	483	-483	.....	455	-455
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Undistributed offsetting receipts	-7,622	461	-8,084	-10,553	483	-11,036	-10,405	455	-10,859
Total outlays	136,539	15,050	121,488	275,338	29,760	245,578	269,751	36,784	232,967
Total on-budget	107,637	10,912	96,724	218,789	21,497	197,292	215,832	28,625	187,207
Total off-budget	28,902	4,138	24,764	56,550	8,263	48,286	53,919	8,159	45,760
Total surplus (+) or deficit			-38,381			-83,803			-81,518
Total on-budget			-38,024			-82,728			-80,948
Total off-budget			-357			-1,075			-570

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	6,932	6,684
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	35,088	34,944
Governmental receipts	323	303
Total receipts offset against outlays	42,343	41,931

¹Outlays have been decreased in September 1993 by \$1 million, \$3 million, \$34 million, \$152 million, and \$63 million for additional reporting for the OPIC, GNMA, IRS, SBA, and undistributed offsetting receipts, respectively.

²Includes a reclassification from a budgetary status to a non-budgetary status of -\$31 million for FY 1993 for the "Foreign Assistance Programs, Debt Reduction Financing Account".

³Outlays have been increased in September 1993 by \$9 million, \$7 million, \$3 million and \$1 million for additional reporting for the Army, Indian Health Service, Housing Programs, and FMS.

⁴Outlays for the Department of Education have been decreased and outlays for the Department of the Treasury have been correspondingly increased in September 1993 by \$124 million due to the reclassification of the account, "Federal Family Education Loan Program — Downward Re-estimate of Subsidies".

⁵Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

⁶Outlays for the Department of Housing and Urban Development have been decreased and outlays for the Department of the Treasury have been correspondingly increased in November 1992 by \$3 million due to the reclassification of the account, "Office of Federal Housing Enterprise Oversight".

⁷Includes a reclassification in FY 1993, from a governmental receipt to an offsetting governmental receipt, of \$14 million and \$13 million for the Department of Justice, Drug Enforcement Administration and Immigration and Naturalization Service (INS), respectively; and \$2 million in FY 1994 for INS.

⁸Includes an increase in net outlays of \$146 million for amortization of zero coupon bonds.

⁹The Postal Service accounting year is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis utilized by all other Federal agencies, the MTS reflects USPS results through 11/12 and estimates for \$1,089 million through 11/30.

¹⁰Outlays in October 1993 have been increased by \$79 million for the U.S. Enrichment Corporation to report outlays not previously reported.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, November 1993 and Other Periods
 [\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	71,024	82,046	68,206	4,396,489	4,407,511	4,478,535
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	71,024	82,046	68,206	4,411,489	4,422,511	4,493,535
Plus premium on public debt securities	56	49	-10	1,373	1,365	1,422
Less discount on public debt securities	-2,372	-2,828	-25	86,397	85,942	83,570
Total public debt securities net of Premium and discount	73,452	84,923	68,221	4,326,466	4,337,936	4,411,389
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	257	304	428	24,682	24,730	24,987
Total federal securities	73,710	85,227	68,649	4,351,149	4,362,666	4,436,376
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	-127	7,115	8,208	1,116,740	1,123,983	1,123,856
Less discount on federal securities held as investments of government accounts	-2,808	-2,829	-25	12,709	12,688	9,880
Net federal securities held as investments of government accounts	2,681	9,944	8,233	1,104,032	1,111,295	1,113,976
Total borrowing from the public	71,028	75,283	60,416	3,247,117	3,251,371	3,322,400
Accrued interest payable to the public	-19,036	-9,791	-9,921	43,819	53,064	34,028
Allocations of special drawing rights	-44	-169	-460	6,950	6,825	6,780
Deposit funds	1,815	2,866	-589	5,975	7,026	8,841
Miscellaneous liability accounts (includes checks Outstanding etc.)	1,430	-3,929	-2,923	2,928	-2,431	-1,001
Total liability accounts	55,194	64,260	46,524	3,306,788	3,315,854	3,371,048
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	302	-10,955	-17,601	17,289	6,032	6,334
Tax and loan note accounts	13,149	-9,240	-14,473	35,217	12,828	25,977
Balance	13,451	-20,196	-32,074	52,506	18,860	32,310
Special drawing rights:						
Total holdings	54	-112	-615	9,203	9,038	9,091
SDR certificates issued to Federal Reserve banks .....	.....	.....	.....	-8,018	-8,018	-8,018
Balance	54	-112	-615	1,185	1,020	1,073
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	-240	-916	-1,682	5,864	5,188	4,948
Letter of credit issued to IMF	-2	21	-380	-25,514	-25,491	-25,493
Dollar deposits with the IMF	5	-2	12	-98	-105	-100
Receivable/Payable (-) for interim maintenance of value adjustments	162	620	1,064	90	547	710
Balance	-74	-277	-987	12,103	11,901	11,827
Loans to International Monetary Fund .....	.....	.....	.....	(* *)	(* *)	(* *)
Other cash and monetary assets	206	2,884	-104	22,414	25,091	25,298
Total cash and monetary assets	13,636	-17,700	-33,780	88,208	56,872	70,508
Net activity, guaranteed loan financing	-693	-873	-262	-6,320	-6,500	-7,193
Net activity, direct loan financing	280	645	692	6,862	7,227	7,507
Miscellaneous asset accounts	3,653	-1,501	-1,594	-636	-5,790	-2,137
Total asset accounts	16,878	-19,429	-34,944	88,114	51,810	68,685
Excess of liabilities (+) or assets (-)	+38,318	+83,689	+81,468	+3,218,674	+3,264,045	3,302,363
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	63	114	49	.....	51	114
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	+38,381	+83,803	+81,518	+3,218,674	+3,264,096	+3,302,477

¹Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue 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 due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, November 1993 and Other Periods

[\$ 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	3,264,257	3,218,965	2,964,066
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of the Disaster Assistance Liquidating Account, FEMA, to a budgetary status			(*)
Revisions by federal agencies to the prior budget results	-212	-291	101
Reclassification of Thrift Savings Plan Clearing Accounts to a non-budgetary status			(*)
Reclassification of Deposit in Transit Differences (Suspense) Clearing Accounts to a budgetary status			174
Excess of liabilities beginning of period (current basis)	3,264,045	3,218,674	2,964,341
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	38,381	83,803	81,518
Changes in composition of unified budget			
Total surplus (-) or deficit (Table 2)	38,381	83,803	81,518
Total-on-budget (Table 2)	38,024	82,728	80,948
Total-off-budget (Table 2)	357	1,075	570
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-63	-114	-49
Total-transactions not applied to current year's Surplus or deficit	-63	-114	-49
Excess of liabilities close of period	3,302,363	3,302,363	3,045,809

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, November 1993 and Other Periods

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of either Liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States				(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
Bank insurance fund				93	93	93
FSLIC resolution fund				943	943	943
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(*)	(*)	(*)	7	7	6
Department of Housing and Urban Development:						
Federal Housing Administration	12	41	43	213	243	255
Department of the Interior:						
Bureau of Land Management				13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages				(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	3	2	176	178	179
Independent agencies:						
Farm Credit System Financial Assistance Corporation				1,261	1,261	1,261
National Archives and Records Administration				302	302	302
Tennessee Valley Authority	245	261	383	21,675	21,691	21,935
Total, agency securities	257	304	428	24,682	24,730	24,987

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, November 1993 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund				348	348	348
Agency for International Development:						
Housing and other credit guaranty programs				125	125	125
Overseas Private Investment Corporation				8	8	8
Department of Agriculture:						
Foreign assistance programs			13	193	193	193
Commodity Credit Corporation	-16,550	-15,227	-7,116	24,745	26,068	9,518
Farmers Home Administration:						
Agriculture credit insurance fund		-2,385	54	5,771	3,386	3,386
Self-help housing land development fund				1	1	1
Rural housing insurance fund			-83	2,910	2,910	2,910
Rural Development Administration:						
Rural development insurance fund		-10	-4	1,680	1,670	1,670
Rural development loan fund			1	5	5	5
Federal Crop Insurance Corporation:						
Federal crop insurance corporation fund				113	113	113
Rural Electrification Administration:						
Rural communication development fund		31		25	55	55
Rural electrification and telephone revolving fund	280	280	20	8,099	8,099	8,379
Rural Telephone Bank	32	32	(* *)	802	802	834
Department of Commerce:						
Federal ship financing fund, NOAA			-2			
Department of Education:						
Guaranteed student loans				2,058	2,058	2,058
College housing and academic facilities fund		13		154	168	168
College housing loans				460	460	460
Department of Energy:						
Isotope production and distribution fund				13	13	13
Bonneville power administration fund		58	200	2,332	2,390	2,390
Department of Housing and Urban Development:						
Housing programs:						
Housing for the elderly and handicapped		-475	185	8,959	8,484	8,484
Public and Indian housing:						
Low-rent public housing				110	110	110
Department of the Interior:						
Bureau of Reclamation Loans			2	5	5	5
Bureau of Mines, Helium Fund				252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans			(* *)	17	17	17
Department of Justice:						
Federal prison industries, incorporated				20	20	20
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds			8	8	8	8
Settlements of railroad litigation				-39	-39	-39
Amtrak corridor improvement loans				2	2	2
Regional rail reorganization program				39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)
Department of the Treasury:						
Federal Financing Bank revolving fund	-858	-2,839	-7,843	114,329	112,348	111,490
Department of Veterans Affairs:						
Loan guaranty revolving fund			-678	860	860	860
Guaranty and indemnity fund			8	83	83	83
Direct loan revolving fund			(* *)	1	1	1
Vocational rehabilitation revolving fund			(* *)	2	2	2
Environmental Protection Agency:						
Abatement, control, and compliance loan program	(* *)	(* *)	1	12	12	12
Small Business Administration:						
Business loan and revolving fund				3,203	3,203	3,203

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, November 1993 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing for the Treasury:—Continued						
Other independent agencies:						
Export-Import Bank of the United States .....	.....	813	9	386	1,199	1,199
Federal Emergency Management Agency:						
National insurance development fund .....	.....	.....	5	42	42	42
Pennsylvania Avenue Development Corporation:						
Land aquisition and development fund .....	.....	.....	(* *)	76	76	76
Railroad Retirement Board:						
Railroad retirement account .....	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	227	458	482	2,690	2,921	3,148
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	-16,869	-19,250	-14,738	183,196	180,815	163,946
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-19	-25	-27	4,083	4,077	4,058
Department of Agriculture:						
Rural Electrification Administration	1	-92	29	22,252	22,160	22,160
Farmers Home Administration:						
Agriculture credit insurance fund .....	.....	.....	.....	8,908	8,908	8,908
Rural housing insurance fund .....	.....	.....	.....	26,036	26,036	26,036
Rural development insurance fund .....	.....	.....	.....	3,675	3,675	3,675
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	.....	.....	-96	-96	-96
Department of Education:						
Student Loan Marketing Association .....	.....	-30	-30	4,790	4,760	4,760
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund .....	.....	.....	.....	85	85	85
Department of Housing and Urban Development:						
Low rent housing loans and other expenses	-54	-54	-52	1,801	1,801	1,747
Community Development Grants	-5	-13	-5	131	123	118
Department of Interior:						
Territorial and International affairs .....	.....	.....	.....	23	23	23
Department of Transportation:						
Federal Railroad Administration	(* *)	(* *)	(* *)	17	17	17
Department of the Treasury:						
Financial Management Service .....	.....	-30	-21	30	.....	.....
General Services Administration:						
Federal buildings fund	17	52	121	1,436	1,471	1,488
Small Business Administration:						
Business loan and investment fund	-8	-15	-26	670	663	655
Independent agencies:						
Export-Import Bank of the United States .....	.....	.....	.....	5,795	5,795	5,795
Pennsylvania Avenue Development Corporation	9	16	10	150	157	166
Postal Service .....	.....	.....	537	9,732	9,732	9,732
Resolution Trust Corporation	-797	-2,646	-8,037	31,688	29,839	29,042
Tennessee Valley Authority .....	.....	.....	-342	6,325	6,325	6,325
Washington Metropolitan Transit Authority .....	.....	.....	.....	177	177	177
Total borrowing from the Federal Financing Bank	-858	-2,839	-7,843	129,332	127,351	126,493

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

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, November 1993 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	-1	2	(* *)	.....	3	2
Department of Commerce	-1	-3	.....	10	8	7
Department of Defense—Military:						
Defense cooperation account	(* *)	(* *)	-830	9	9	9
Department of Energy	174	165	55	4,081	4,071	4,246
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund:						
Public debt securities	50	81	-121	5,214	5,245	5,295
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	(* *)	(* *)	9	8	8
Agency securities .....	.....	.....	.....	20	20	20
Guarantees of mortgage-backed securities:						
Public debt securities	73	90	58	3,221	3,238	3,312
Agency securities .....	.....	.....	(* *)	1	1	1
Other .....	.....	22	3	191	213	213
Department of the Interior:						
Public debt securities	38	181	223	2,508	2,651	2,689
Department of Labor	-3,142	-3,192	-73	16,590	16,540	13,398
Department of Transportation	9	25	37	881	897	906
Department of the Treasury	-60	-60	479	5,773	5,773	5,714
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	.....	-2	38	38	38
Veterans reopened insurance fund	-3	-5	-3	518	516	513
Servicemen's group life insurance fund .....	.....	.....	-31	150	150	150
Independent agencies:						
Export-Import Bank of the United States	43	161	249	76	194	237
Federal Deposit Insurance Corporation:						
Bank insurance fund	205	197	-277	4,325	4,316	4,522
Savings association insurance fund	7	1	-2	1,283	1,278	1,285
FSLIC resolution fund:						
Public debt securities	42	602	173	828	1,389	1,431
Federal Emergency Management Agency:						
National flood insurance fund .....	.....	-71	12	71	.....	.....
National Credit Union Administration	18	-12	67	2,764	2,734	2,753
Postal Service	363	1,065	719	3,027	3,729	4,092
Tennessee Valley Authority	15	-50	-296	3,452	3,387	3,403
Other	-4	1	-10	853	858	854
Other	-257	-412	62	2,715	2,561	2,303
Total public debt securities	-2,430	-1,211	492	58,589	59,808	57,378
Total agency securities .....	.....	.....	(* *)	21	21	21
Total Federal funds	-2,430	-1,211	492	58,610	59,829	57,399
Trust funds:						
Legislative Branch:						
Library of Congress	(* *)	4	3	1	6	6
United States Tax Court	(* *)	(* *)	(* *)	4	4	5
Other	(* *)	(* *)	(* *)	27	27	26
The Judiciary: *						
Judicial retirement funds	17	16	3	212	212	229
Department of Agriculture	179	179	(* *)	5	5	184
Department of Commerce .....	(* *)	(* *)	.....	.....	(* *)	(* *)
Department of Defense—Military:						
Voluntary separation incentive fund	-65	-45	.....	844	864	799
Other	1	5	1	151	155	156
Department of Defense—Civil:						
Military retirement fund	3,513	14,336	14,013	96,690	107,513	111,026
Other	24	21	131	1,213	1,210	1,234

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, November 1993 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund:						
Public debt securities	-795	-1,770	-654	126,078	125,104	124,309
Federal supplementary medical insurance trust fund	113	715	-163	23,268	23,870	23,983
Other	12	22	20	659	670	682
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	57	-512	178	355,510	354,940	354,997
Federal disability insurance trust fund	-186	-820	-839	10,237	9,602	9,416
Department of the Interior:						
Public debt securities	116	106	-8	184	174	290
Department of Justice .....	.....	106	.....	.....	106	106
Department of Labor:						
Unemployment trust fund	930	253	-1,513	36,607	35,930	36,860
Other	-10	-17	-17	53	45	35
Department of State:						
Foreign Service retirement and disability fund	96	14	-54	6,662	6,579	6,675
Other	-38	-38	.....	38	38	(")
Department of Transportation:						
Highway trust fund	-333	-1,114	-338	22,004	21,224	20,891
Airport and airway trust fund	68	341	-225	12,672	12,944	13,012
Other	20	15	37	1,675	1,671	1,690
Department of the Treasury	-39	-62	-56	209	186	147
Department of Veterans Affairs:						
General post fund, national homes .....	(")	(")	.....	39	39	38
National service life insurance:						
Public debt securities	-62	-122	-59	11,666	11,606	11,544
United States government life Insurance Fund	-1	-3	-2	125	123	122
Veterans special life insurance fund	-6	-12	-6	1,462	1,456	1,450
Environmental Protection Agency	-18	-14	46	5,477	5,481	5,463
National Aeronautics and Space Administration	(")	(")	(")	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,709	-3,566	-3,168	311,705	309,848	308,139
Employees health benefits fund	124	77	111	6,794	6,747	6,871
Employees life insurance fund	285	310	308	13,688	13,713	13,998
Retired employees health benefits fund .....	(")	.....	(")	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund .....	.....	.....	1	52	52	52
Japan-United States Friendship Commission	(")	-1	1	17	16	16
Railroad Retirement Board	10	-102	-36	11,961	11,849	11,859
Other	(")	3	3	125	128	128
Total public debt securities	2,303	8,326	7,716	1,058,131	1,064,153	1,066,456
Total trust funds	2,303	8,326	7,716	1,058,131	1,064,153	1,066,456
Grand total	-127	7,115	8,208	1,116,740	1,123,983	1,123,856

... No Transactions
 (") Less than \$500,000.

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	37,680	37,634											75,314	70,379
Corporation income taxes	2,158	2,208											4,366	3,575
Social insurance taxes and contributions:														
Employment taxes and contributions	29,440	31,525											60,965	58,399
Unemployment insurance	1,046	2,773											3,819	3,304
Other retirement contributions	343	385											728	792
Excise taxes	3,597	4,808											8,405	7,752
Estate and gift taxes	990	1,305											2,296	1,981
Customs duties	1,708	1,688											3,396	3,169
Miscellaneous receipts	1,706	781											2,487	2,098
Total—Receipts this year	78,668	83,107											161,775	.....
(On-budget)	55,864	58,700											114,564	.....
(Off-budget)	22,804	24,407											47,211	.....
Total—Receipts prior year	76,824	74,625											.....	151,449
(On budget)	55,048	51,211											.....	106,259
(Off budget)	21,776	23,414											.....	45,190
Outlays														
Legislative Branch	378	206											584	414
The Judiciary	158	219											377	298
Executive Office of the President	20	18											37	40
Funds Appropriated to the President:														
International Security Assistance	3,302	397											3,699	3,727
International Development Assistance	557	351											908	889
Other	133	348											481	242
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	900	2,263											3,162	3,930
Other	3,993	4,886											8,879	8,745
Department of Commerce	264	277											541	575
Department of Defense:														
Military:														
Military personnel	6,634	5,357											11,991	12,823
Operation and maintenance	6,413	7,049											13,461	13,791
Procurement	5,131	5,132											10,263	11,025
Research, development, test, and evaluation	2,987	2,875											5,861	5,754
Military construction	404	388											792	820
Family housing	226	208											434	437
Revolving and management funds	1,568	816											2,384	1,014
Defense cooperation account	(*)	(*)											(*)	-34
Other	-217	-27											-244	269
Total Military	23,147	21,796											44,943	45,901
Civil	2,550	2,515											5,064	4,999
Department of Education	1,805	3,356											5,161	5,008
Department of Energy	1,710	1,723											3,433	3,105
Department of Health and Human Services, except Social Security:														
Public Health Service	1,467	1,700											3,166	2,914
Health Care Financing Administration:														
Grants to States for Medicaid	7,394	6,626											14,020	11,807
Federal hospital ins. trust fund	7,432	8,006											15,438	13,854
Federal supp. med. ins. trust fund	4,650	4,838											9,487	8,624
Other	3,783	3,801											7,584	6,517
Social Security Administration	2,970	2,061											5,031	5,076
Administration for children and families	2,797	2,723											5,520	4,310
Other	-5,060	-5,060											-10,120	-8,540
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	22,546	22,554											45,100	43,038
Federal disability ins. trust fund	2,992	2,998											5,990	5,409
Other	-977	-7											-984	-1,528

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994—Continued
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	2,645	2,415											5,060	4,641
Department of the Interior	527	600											1,127	1,198
Department of Justice	749	905											1,654	2,128
Department of Labor:														
Unemployment trust fund	2,710	2,762											5,472	6,160
Other	652	61											713	338
Department of State	843	586											1,429	1,265
Department of Transportation:														
Highway trust fund	1,774	1,601											3,375	2,965
Other	1,377	1,651											3,028	2,933
Department of the Treasury:														
Interest on the public debt	17,638	22,260											39,898	40,484
Other	-102	75											-27	-775
Department of Veterans Affairs:														
Compensation and pensions	1,400	1,406											2,805	2,702
National service life	66	57											123	64
United States government life	2	1											3	2
Other	1,338	1,705											3,043	3,010
Environmental Protection Agency	430	506											936	950
General Services Administration	239	-489											-250	-313
National Aeronautics and Space Administration	1,079	1,214											2,293	2,415
Office of Personnel Management	3,335	2,879											6,214	5,676
Small Business Administration	14	146											160	208
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance funds	52	-182											-130	329
Savings association fund	-5	4											-1	2
FSLIC resolution fund	(* *)	8											7	252
Postal Service:														
Public enterprise funds (off-budget)	-509	-237											-747	-124
Payment to the Postal Service fund	61												61	69
Resolution Trust Corporation	7	-1,169											-1,162	-6,206
Tennessee Valley Authority	106	168											273	577
Other independent agencies	1,705	2,048											3,753	3,521
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,572	-2,449											-5,021	-5,009
Interest received by trust funds	-359	-5,173											-5,533	-5,395
Rents and royalties on outer continental shelf lands	-21	-461											-483	-455
Other	(* *)	(* *)											(* *)	(* *)
Totals this year:														
Total outlays	124,090	121,488											245,578	.....
(On-budget)	100,568	96,724											197,292	.....
(Off-budget)	23,523	24,764											48,286	.....
Total-surplus (+) or deficit (-)	-45,422	-38,381											-83,803	.....
(On-budget)	-44,704	-38,024											-82,728	.....
(Off-budget)	-719	-357											-1,075	.....
Total borrowing from the public	4,255	71,028											75,283	60,416
Total-outlays prior year	125,616	107,351											.....	232,967
(On-budget)	103,775	83,432											.....	187,207
(Off-budget)	21,841	23,919											.....	45,760
Total-surplus (+) or deficit (-) prior year	-48,792	-32,726											.....	-81,518
(On-budget)	-48,727	-32,221											.....	-80,948
(Off-budget)	-65	-505											.....	-570

... No transactions.

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

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of November 30, 1993

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	452	456	-4	891	680	212	12,672	12,944	13,012
Black lung disability	40	50	-11	95	99	-3	.....	.....	.....
Federal disability insurance	2,426	2,998	-572	4,770	5,990	-1,220	10,237	9,602	9,416
Federal employees life and health .....	.....	-316	316	.....	-210	210	20,484	20,462	20,871
Federal employees retirement	1,245	2,970	-1,725	2,438	5,988	-3,550	318,583	316,644	315,048
Federal hospital insurance	7,127	8,006	-880	13,721	15,438	-1,718	126,078	125,104	124,309
Federal old-age and survivors insurance	22,532	22,554	-22	44,499	45,100	-602	355,510	354,940	354,997
Federal supplementary medical insurance	5,044	4,838	206	10,113	9,487	626	23,268	23,870	23,983
Highways	1,518	1,750	-232	2,955	3,651	-696	22,004	21,224	20,891
Military advances	767	1,087	-320	1,933	2,123	-190	.....	.....	.....
Railroad retirement	398	640	-242	754	1,270	-515	11,961	11,849	11,859
Military retirement	5,948	2,187	3,760	19,105	4,405	14,700	96,690	107,513	111,026
Unemployment	3,575	2,762	813	5,592	5,472	121	36,607	35,930	36,860
Veterans life insurance	32	93	-61	63	197	-134	13,253	13,185	13,116
All other trust	330	142	188	669	489	180	10,784	10,886	11,069
Total trust fund receipts and outlays and investments held from Table 6-D	51,434	50,218	1,216	107,599	100,181	7,418	1,058,131	1,064,153	1,066,456
Less: Interfund transactions	12,299	12,299	.....	32,893	32,893	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	39,135	37,919	1,216	74,706	67,288	7,418			
Total Federal fund receipts and outlays	46,226	85,823	-39,597	92,182	183,404	-91,222			
Less: Interfund transactions	19	19	.....	234	234	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	46,207	85,804	-39,597	91,949	183,170	-91,222			
Less: offsetting proprietary receipts	2,235	2,235	.....	4,880	4,880	.....		
Net budget receipts & outlays	83,107	121,488	-38,381	161,775	245,578	-83,803			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, November 1993 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	37,634	75,314	70,379
Corporation income taxes	2,208	4,366	3,575
Social insurance taxes and contributions:			
Employment taxes and contributions	31,525	60,965	58,399
Unemployment insurance	2,773	3,819	3,304
Other retirement contributions	385	728	792
Excise taxes	4,808	8,405	7,752
Estate and gift taxes	1,305	2,296	1,981
Customs	1,688	3,396	3,169
Miscellaneous	781	2,487	2,098
Total	83,107	161,775	151,449
NET OUTLAYS			
National defense	22,990	47,271	47,961
International affairs	1,964	6,695	6,150
General science, space, and technology	1,522	2,943	3,021
Energy	510	935	1,136
Natural resources and environment	2,784	4,695	5,142
Agriculture	2,237	3,679	4,394
Commerce and housing credit	-1,361	-984	-4,682
Transportation	3,248	6,381	5,903
Community and Regional Development	930	1,828	1,679
Education, training, employment and social services	5,098	8,684	7,763
Health	8,675	17,991	15,441
Medicare	11,491	22,220	20,219
Income security	16,764	34,106	32,411
Social Security	25,556	51,094	48,447
Veterans benefits and services	3,198	6,017	5,821
Administration of justice	1,306	2,315	2,398
General government	1,317	1,957	2,633
Interest	16,171	33,253	32,594
Undistributed offsetting receipts	-2,910	-5,503	-5,464
Total	121,488	245,578	232,967

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19* — (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19* —
- The United States Budget in Brief, FY 19* —
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

Listed below are the scheduled release dates for the 1994 Statements.
The release time will be 2:00 p.m. EST.

<u>Accounting Month</u>	<u>Release Date</u>
January 1994	2-22-94
February 1994	3-21-94
March 1994	4-21-94
April 1994	5-20-94
May 1994	6-21-94
June 1994	7-22-94
July 1994	8-19-94
August 1994	9-22-94
September 1994	(¹)
October 1994	11-22-94
November 1994	12-21-94
December 1994	1-24-95

¹Release date subject to completion of year-end reporting requirements.

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Monthly Treasury Statement

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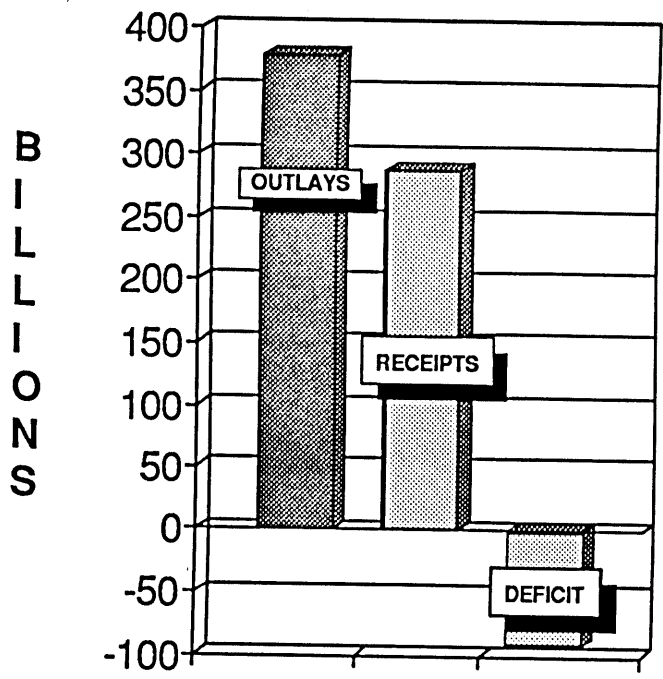
For Fiscal Year 1994 Through December 31, 1993, and Other Periods

U.S. DEPARTMENT OF THE TREASURY

Highlight

Military active duty pay, veterans benefits, and supplemental security income payments for January 1, 1994 were accelerated to December 30, 1993, thereby inflating outlays for the month of December.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT
THROUGH DECEMBER 1993



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Compiled and Published by

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

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1993			
October	76,824	125,616	48,792
November	74,625	107,351	32,726
December	113,683	152,629	38,947
January	112,712	82,896	-29,817
February	65,975	114,172	48,197
March	83,284	127,258	43,974
April	132,012	123,921	-8,091
May	70,638	107,601	36,963
June	128,566	117,467	-11,099
July	80,626	120,204	39,577
August	86,734	109,812	23,078
September	127,469	118,904	-8,565
Year-to-Date	1,153,147	1,407,831	254,684
FY 1994			
October	78,668	124,090	45,422
November	83,107	121,488	38,381
December	125,416	133,667	8,252
Year-to-Date	287,191	379,246	92,055

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

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, December 1993 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1993)	Budget Estimates Next Fiscal Year (1995) ¹
Total on-budget and off-budget results:					
Total receipts	125,416	287,191	1,241,312	265,132	1,329,334
On-budget receipts	99,721	214,285	903,425	195,845	974,096
Off-budget receipts	25,694	72,905	337,888	69,286	355,238
Total outlays	133,667	379,246	1,500,061	385,596	1,536,259
On-budget outlays	121,985	319,277	1,219,390	303,775	1,243,698
Off-budget outlays	11,683	59,969	280,671	81,821	292,561
Total surplus (+) or deficit (-)	-8,252	-92,055	-258,748	-120,465	-206,925
On-budget surplus (+) or deficit (-)	-22,263	-104,992	-315,965	-107,930	-269,602
Off-budget surplus (+) or deficit (-)	+14,012	+12,936	+57,217	-12,535	+62,677
Total on-budget and off-budget financing	8,252	92,055	258,748	120,465	206,925
Means of financing:					
Borrowing from the public	13,995	89,278	265,244	81,494	212,679
Reduction of operating cash, increase (-)	-17,412	2,783	.....	28,899	.....
By other means	11,669	-6	-6,496	10,072	-5,754

¹These figures are based on the appendix tables in the *Mid-Session Review of the FY 1994 Budget*, released by the Office of Management and Budget in September 1993.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994

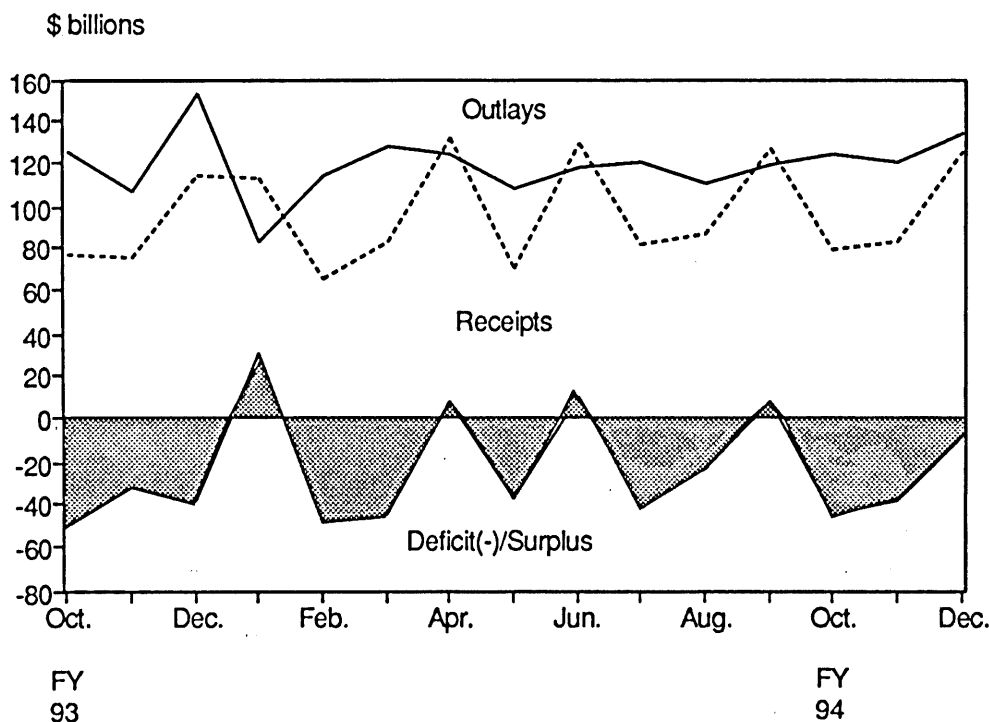


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1993 and 1994

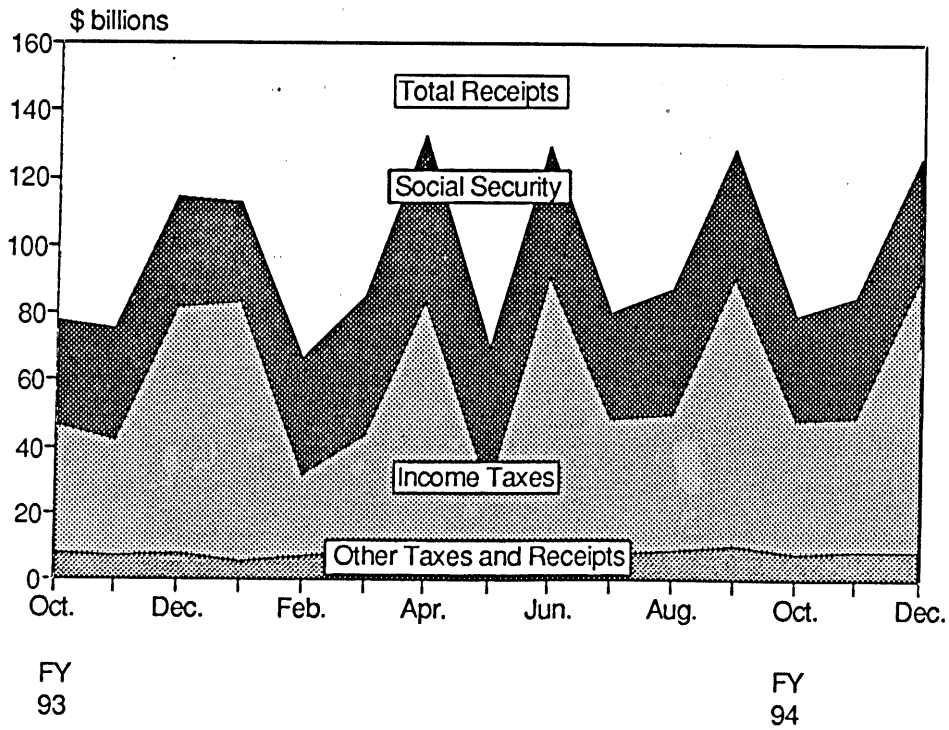


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1993 and 1994

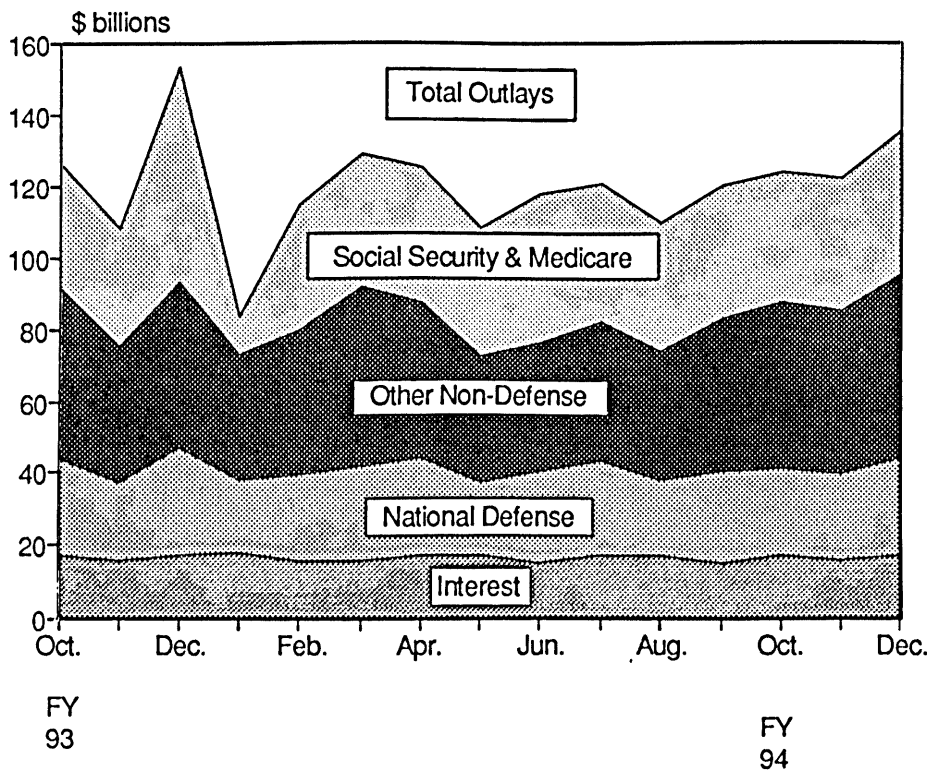


Table 3. Summary of Receipts and Outlays of the U.S. Government, December 1993 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	54,183	129,497	121,548	548,215
Corporation income taxes	28,239	32,604	26,525	120,842
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	25,694	72,905	69,286	337,888
Employment taxes and contributions (on-budget)	7,579	21,332	20,365	94,807
Unemployment insurance	259	4,078	3,549	27,272
Other retirement contributions	423	1,150	1,213	4,676
Excise taxes	4,695	13,101	11,766	54,512
Estate and gift taxes	1,179	3,475	2,940	12,691
Customs duties	1,584	4,980	4,708	20,374
Miscellaneous receipts	1,582	4,069	3,233	20,035
Total Receipts	125,416	287,191	265,132	1,241,312
(On-budget)	99,721	214,285	195,845	903,425
(Off-budget)	25,694	72,905	69,286	337,888
Budget Outlays				
Legislative Branch	204	787	608	3,134
The Judiciary	190	568	481	3,138
Executive Office of the President	16	53	54	186
Funds Appropriated to the President	625	5,713	5,671	12,297
Department of Agriculture	6,408	18,449	19,319	66,603
Department of Commerce	282	823	802	3,181
Department of Defense—Military	25,752	70,695	74,848	264,144
Department of Defense—Civil	2,550	7,614	7,508	30,545
Department of Education	2,535	7,697	7,672	30,992
Department of Energy	1,492	4,925	4,654	16,931
Department of Health and Human Services, except Social Security	29,294	79,420	69,370	320,180
Department of Health and Human Services, Social Security	25,901	76,007	95,882	315,266
Department of Housing and Urban Development	2,309	7,368	6,873	26,986
Department of the Interior	514	1,640	1,645	7,325
Department of Justice	773	2,427	2,977	10,322
Department of Labor	3,818	10,003	10,367	36,640
Department of State	478	1,908	1,794	5,538
Department of Transportation	3,740	10,143	8,859	36,773
Department of the Treasury:				
Interest on the Public Debt	52,712	92,611	92,162	303,161
Other	983	956	-241	9,779
Department of Veterans Affairs	4,438	10,412	9,902	38,038
Environmental Protection Agency	458	1,394	1,461	6,552
General Services Administration	384	134	421	836
National Aeronautics and Space Administration	1,191	3,484	3,681	14,670
Office of Personnel Management	3,079	9,293	8,662	38,872
Small Business Administration	49	209	252	762
Other independent agencies:				
Resolution Trust Corporation	2,471	1,310	-7,598	5,231
Other	-216	3,001	5,614	23,279
Undistributed offsetting receipts:				
Interest	-36,027	-41,560	-39,856	-86,125
Other	-2,737	-8,240	-8,247	-45,175
Total outlays	133,667	379,246	385,596	1,500,061
(On-budget)	121,985	319,277	303,775	1,219,390
(Off-budget)	11,683	59,969	81,821	280,671
Surplus (+) or deficit (-)	-8,252	-92,055	-120,465	-258,748
(On-budget)	-22,263	-104,992	-107,930	-315,965
(Off-budget)	+14,012	+12,936	-12,535	+57,217

¹These figures are based on the appendix tables in the *Mid-Session Review of the FY 1994 Budget*, released by the Office of Management and Budget in September 1993.

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

Table 4. Receipts of the U.S. Government, December 1993 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	51,184			123,291			115,782		
Presidential Election Campaign Fund	(*)			(*)			(*)		
Other	3,501			9,499			9,023		
Total—Individual income taxes	54,685	502	54,183	132,791	3,294	129,497	124,805	3,258	121,548
Corporation income taxes	28,963	725	28,239	36,088	3,484	32,604	30,324	3,799	26,525
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	23,249		23,249	65,891		65,891	62,591		62,591
Self-Employment Contributions Act taxes									
Deposits by States	-45		-45	-45		-45	-10		-10
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	23,204		23,204	65,846		65,846	62,581		62,581
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,490		2,490	7,059		7,059	6,706		6,706
Self-Employment Contributions Act taxes									
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	-1		-1
Other									
Total—FDI trust fund	2,490		2,490	7,059		7,059	6,705		6,705
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	7,263		7,263	20,426		20,426	19,461		19,461
Self-Employment Contributions Act taxes									
Receipts from Railroad Retirement Board									
Deposits by States	(*)		(*)	(*)		(*)	-3		-3
Total—FHI trust fund	7,263		7,263	20,426		20,426	19,458		19,458
Railroad retirement accounts:									
Rail industry pension fund	186	21	165	492	21	471	481	7	474
Railroad Social Security equivalent benefit	151		151	436		436	433		433
Total—Employment taxes and contributions	33,294	21	33,273	94,259	21	94,238	89,658	7	89,651
Unemployment insurance:									
State taxes deposited in Treasury	218		218	3,369		3,369	2,831		2,831
Federal Unemployment Tax Act taxes	42	3	40	709	10	700	685	16	669
Railroad unemployment taxes	(*)		(*)	7		7	23		23
Railroad debt repayment	(*)		(*)	1		1	26		26
Total—Unemployment insurance	261	3	259	4,087	10	4,078	3,565	16	3,549
Other retirement contributions:									
Federal employees retirement — employee contributions	417		417	1,128		1,128	1,186		1,186
Contributions for non-federal employees	6		6	22		22	26		26
Total—Other retirement contributions	423		423	1,150		1,150	1,213		1,213
Total—Social insurance taxes and contributions	33,978	24	33,954	99,496	31	99,466	94,436	23	94,413
Excise taxes:									
Miscellaneous excise taxes ¹	2,789	68	2,721	7,638	415	7,223	6,315	99	6,216
Airport and airway trust fund	453		453	1,344	2	1,342	1,211	5	1,206
Highway trust fund	1,468		1,468	4,301	-85	4,387	4,287	99	4,188
Black lung disability trust fund	54		54	149		149	156		156
Total—Excise taxes	4,763	68	4,695	13,432	332	13,101	11,969	204	11,766
Estate and gift taxes	1,214	35	1,179	3,569	94	3,475	3,016	75	2,940
Customs duties	1,655	71	1,584	5,228	248	4,980	4,910	202	4,708
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	1,292		1,292	3,326		3,326	2,367		2,367
All other	290	1	290	746	2	744	867	1	866
Total — Miscellaneous receipts	1,583	1	1,582	4,072	2	4,069	3,234	1	3,233
Total — Receipts	126,841	1,425	125,416	294,675	7,485	287,191	272,693	7,561	265,132
Total — On-budget	101,147	1,425	99,721	221,770	7,485	214,285	203,407	7,561	195,845
Total — Off-budget	25,694		25,694	72,905		72,905	69,286		69,286

¹Includes amounts for windfall profits tax pursuant to P.L. 96-223. ... No Transactions.

(*) Less than \$500,000.
Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, December 1993 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	33	(* *)	33	104	(* *)	103	105	(* *)	105
House of Representatives	68	1	67	192	2	189	192	2	190
Joint items	6	.....	6	20	.....	20	19	.....	19
Congressional Budget Office	2	.....	2	5	.....	5	5	.....	5
Architect of the Capitol	13	(* *)	13	54	2	52	64	2	62
Library of Congress	20	.....	20	246	.....	246	76	.....	76
Government Printing Office:									
Revolving fund (net)	13	.....	13	34	.....	34	-7	.....	-7
General fund appropriations	10	.....	10	22	.....	22	29	.....	29
General Accounting Office	39	.....	39	103	.....	103	117	.....	117
United States Tax Court	2	.....	2	8	.....	8	8	.....	8
Other Legislative Branch agencies	2	.....	2	8	.....	8	8	.....	8
Proprietary receipts from the public .....	.....	1	-1	.....	1	-1	.....	2	-2
Intrabudgetary transactions	-2	.....	-2	-3	.....	-3	-3	.....	-3
Total—Legislative Branch	206	2	204	793	6	787	613	6	608
The Judiciary:									
Supreme Court of the United States	2	.....	2	6	.....	6	6	.....	6
Courts of Appeals, District Courts, and other judicial services	179	(* *)	179	534	1	534	470	(* *)	470
Other	9	.....	9	28	.....	28	5	.....	5
Total—The Judiciary	191	(* *)	190	568	1	568	481	(* *)	481
Executive Office of the President:									
Compensation of the President and the White House Office	3	.....	3	11	.....	11	9	.....	9
Office of Management and Budget	3	.....	3	14	.....	14	13	.....	13
Other	10	.....	10	28	.....	28	32	.....	32
Total—Executive Office of the President	16	.....	16	53	.....	53	54	.....	54
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	60	36	24	196	89	106	249	131	118
Foreign military financing grants	235	.....	235	2,378	.....	2,378	2,499	.....	2,499
Economic support fund	96	.....	96	1,575	.....	1,575	1,703	.....	1,703
Military assistance	1	.....	1	3	.....	3	-8	.....	-8
Peacekeeping Operations	11	.....	11	19	.....	19	10	.....	10
Other	4	.....	4	8	.....	8	8	.....	8
Proprietary receipts from the public .....	.....	4	-4	.....	25	-25	.....	83	-83
Total—International Security Assistance	406	40	366	4,179	114	4,065	4,461	214	4,247
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association									
Association .....	.....	.....	.....	194	.....	194	186	.....	186
International organizations and programs	73	.....	73	114	.....	114	140	.....	140
Other	5	.....	5	199	.....	199	240	.....	240
Total—Multilateral Assistance	78	.....	78	507	.....	507	566	.....	566
Agency for International Development:									
Functional development assistance program	38	.....	38	276	.....	276	376	.....	376
Sub-Saharan Africa development assistance	66	.....	66	163	.....	163	158	.....	158
Operating expenses	38	.....	38	129	.....	129	107	.....	107
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	66	4	61	198	13	185	127	16	111
Proprietary receipts from the public .....	.....	56	-56	.....	146	-146	.....	232	-232
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Agency for International Development	207	60	147	767	158	608	768	248	521
Peace Corps	16	.....	16	61	.....	61	55	.....	55
Overseas Private Investment Corporation	4	11	-7	9	61	-52	12	67	-55
Other	7	(* *)	7	25	(* *)	25	21	1	20
Total—International Development Assistance	313	72	242	1,369	219	1,150	1,423	316	1,107
International Monetary Programs	68	.....	68	364	.....	364	703	.....	703
Military Sales Programs:									
Special defense acquisition fund	17	30	-12	54	73	-19	78	74	4
Foreign military sales trust fund	1,223	.....	1,223	3,346	.....	3,346	2,962	.....	2,962
Kuwait civil reconstruction trust fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	3	.....	3
Proprietary receipts from the public .....	.....	1,260	-1,260	.....	3,193	-3,193	.....	3,359	-3,359
Other	-2	.....	-2	1	.....	1	4	.....	4
Total—Funds Appropriated to the President	2,026	1,401	625	9,312	3,599	5,713	9,634	3,963	5,671

Table 5. Outlays of the U.S. Government, December 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	59	.....	59	175	.....	175	203	.....	203
Cooperative State Research Service	40	.....	40	114	.....	114	109	.....	109
Extension Service	37	.....	37	102	.....	102	94	.....	94
Animal and Plant Health Inspection Service	36	.....	36	106	.....	106	124	.....	124
Food Safety and Inspection Service	40	.....	40	116	.....	116	122	.....	122
Agricultural Marketing Service	59	.....	59	234	1	234	281	1	280
Soil Conservation Service:									
Watershed and flood prevention operations	24	.....	24	72	.....	72	62	.....	62
Conservation operations	48	.....	48	136	.....	136	145	.....	145
Other	7	.....	7	20	.....	20	22	.....	22
Agricultural Stabilization and Conservation Service:									
Conservation programs	27	.....	27	1,773	.....	1,773	1,703	.....	1,703
Other	61	.....	61	168	.....	168	160	.....	160
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	36	236	-200	299	478	-179	250	536	-286
Rural housing insurance fund	104	329	-225	677	871	-194	702	875	-174
Other .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Salaries and expenses	49	.....	49	143	.....	143	158	.....	158
Other	7	.....	7	21	.....	21	22	.....	22
Total—Farmers Home Administration	195	565	-370	1,140	1,349	-209	1,131	1,411	-280
Foreign assistance programs	33	.....	33	272	.....	272	106	.....	106
Rural Development Administration:									
Rural development insurance fund	41	72	-31	214	151	63	256	121	135
Rural water and waste disposal grants	28	.....	28	84	.....	84	70	.....	70
Other	6	(* *)	6	18	1	17	18	1	18
Rural Electrification Administration	75	253	-178	174	695	-520	649	1,136	-488
Federal Crop Insurance Corporation	413	33	380	860	296	563	277	298	-22
Commodity Credit Corporation:									
Price support and related programs	3,433	852	2,581	7,413	1,909	5,503	8,344	1,177	7,166
National Wool Act Program	1	.....	1	1	.....	1	1	.....	1
Food and Nutrition Service:									
Food stamp program	2,146	.....	2,146	6,364	.....	6,364	6,052	.....	6,052
State child nutrition programs	748	.....	748	1,764	.....	1,764	1,778	.....	1,778
Women, infants and children programs	310	.....	310	809	.....	809	759	.....	759
Other	79	.....	79	142	.....	142	199	.....	199
Total—Food and Nutrition Service	3,283	.....	3,283	9,079	.....	9,079	8,788	.....	8,788
Forest Service:									
National forest system	100	.....	100	336	.....	336	390	.....	390
Forest service permanent appropriations	152	.....	152	119	.....	119	133	.....	133
Other	113	.....	113	338	.....	338	415	.....	415
Total—Forest Service	365	.....	365	794	.....	794	938	.....	938
Other	52	2	50	160	8	152	160	8	152
Proprietary receipts from the public .....	.....	178	-178	.....	367	-367	.....	291	-291
Intrabudgetary transactions .....	.....	.....	.....	1	.....	1	.....	.....	.....
Total—Department of Agriculture	8,363	1,955	6,408	23,228	4,776	18,449	23,765	4,445	19,319
Department of Commerce:									
Economic Development Administration	21	2	19	74	6	68	67	8	60
Bureau of the Census	19	.....	19	78	.....	78	104	.....	104
Promotion of Industry and Commerce	25	.....	25	68	.....	68	75	.....	75
Science and Technology:									
National Oceanic and Atmospheric Administration	186	2	184	515	4	511	468	8	460
Patent and Trademark Office	10	.....	10	16	.....	16	17	.....	17
National Institute of Standards and Technology	23	.....	23	65	.....	65	66	.....	66
Other	9	2	7	27	9	18	24	9	15
Total—Science and Technology	228	5	224	623	12	611	576	17	559
Other	3	.....	3	29	.....	29	34	.....	34
Proprietary receipts from the public .....	.....	8	-8	.....	30	-30	.....	29	-29
Intrabudgetary transactions .....	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	.....	.....
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	297	15	282	872	48	823	856	54	802

Table 5. Outlays of the U.S. Government, December 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	3,204	.....	3,204	7,717	.....	7,717	7,976	.....	7,976
Department of the Navy	3,126	.....	3,126	7,382	.....	7,382	7,858	.....	7,858
Department of the Air Force	2,296	.....	2,296	5,518	.....	5,518	6,107	.....	6,107
Total—Military personnel	8,626	.....	8,626	20,617	.....	20,617	21,942	.....	21,942
Operation and maintenance:									
Department of the Army	1,674	.....	1,674	4,873	.....	4,873	6,183	.....	6,183
Department of the Navy	1,735	.....	1,735	5,141	.....	5,141	5,644	.....	5,644
Department of the Air Force	1,891	.....	1,891	5,423	.....	5,423	5,976	.....	5,976
Defense agencies	1,654	.....	1,654	4,978	.....	4,978	4,129	.....	4,129
Total—Operation and maintenance	6,953	.....	6,953	20,415	.....	20,415	21,931	.....	21,931
Procurement:									
Department of the Army	938	.....	938	2,354	.....	2,354	3,073	.....	3,073
Department of the Navy	2,270	.....	2,270	6,503	.....	6,503	7,410	.....	7,410
Department of the Air Force	2,151	.....	2,151	6,083	.....	6,083	6,694	.....	6,694
Defense agencies	386	.....	386	1,068	.....	1,068	823	.....	823
Total—Procurement	5,746	.....	5,746	16,009	.....	16,009	18,000	.....	18,000
Research, development, test, and evaluation:									
Department of the Army	463	.....	463	1,423	.....	1,423	1,432	.....	1,432
Department of the Navy	590	.....	590	1,619	.....	1,619	1,693	.....	1,693
Department of the Air Force	1,273	.....	1,273	3,780	.....	3,780	3,754	.....	3,754
Defense agencies	623	.....	623	1,989	.....	1,989	2,212	.....	2,212
Total—Research, development, test and evaluation	2,949	.....	2,949	8,810	.....	8,810	9,092	.....	9,092
Military construction:									
Department of the Army	106	.....	106	258	.....	258	287	.....	287
Department of the Navy	37	.....	37	90	.....	90	249	.....	249
Department of the Air Force	88	.....	88	278	.....	278	372	.....	372
Defense agencies	159	.....	159	556	.....	556	412	.....	412
Total—Military construction	390	.....	390	1,182	.....	1,182	1,320	.....	1,320
Family housing:									
Department of the Army	106	.....	106	256	.....	256	284	.....	284
Department of the Navy	55	.....	55	162	.....	162	195	.....	195
Department of the Air Force	77	.....	77	240	.....	240	202	.....	202
Defense agencies	5	2	2	24	7	16	20	1	19
Revolving and management funds:									
Department of the Army	-107	.....	-107	-58	.....	-58	31	.....	31
Department of the Navy	47	.....	47	143	.....	143	41	.....	41
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	(*)	.....	(*)
Defense agencies:									
Defense business operations fund	332	.....	332	2,588	.....	2,588	1,624	.....	1,624
Other	3	(*)	3	-13	1	-14	-5	1	-6
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of the Navy	2	1	1	7	4	3	15	5	9
Department of the Air Force	1	1	(*)	3	3	(*)	12	11	(*)
Defense agencies	52	.....	52	103	.....	103	15	.....	15
Proprietary receipts from the public:									
Department of the Army .....	.....	(*)	(*)	.....	144	-144	.....	95	-95
Department of the Navy .....	.....	-26	26	.....	121	-121	.....	122	-122
Department of the Air Force .....	.....	1	-1	.....	162	-162	.....	126	-126
Defense agencies .....	.....	18	-18	.....	57	-57	.....	2	-2
Intrabudgetary transactions:									
Department of the Army	28	.....	28	136	.....	136	121	.....	121
Department of the Navy	518	.....	518	539	.....	539	807	.....	807
Department of the Air Force	4	.....	4	96	.....	96	38	.....	38
Defense agencies:									
Defense cooperation account .....	(*)	.....	(*)	(*)	.....	(*)	-11	.....	-11
Voluntary separation incentive fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-35	.....	-35	-64	.....	-64	-428	.....	-428
Offsetting governmental receipts:									
Department of the Army .....	.....	3	-3	.....	3	-3	.....	7	-7
Defense agencies:									
Defense cooperation account .....	.....	(*)	(*)	.....	(*)	(*)	.....	25	-25
Total—Department of Defense—Military	25,752	(*)	25,752	71,197	502	70,695	75,244	396	74,848

Table 5. Outlays of the U.S. Government, December 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	96	.....	96	270	.....	270	303	.....	303
Operation and maintenance, general	95	.....	95	277	.....	277	363	.....	363
Other	162	.....	162	453	.....	453	559	.....	559
Proprietary receipts from the public .....	.....	15	-15	.....	40	-40	.....	44	-44
Total—Corps of Engineers	353	15	338	1,000	40	961	1,225	44	1,181
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,908	.....	11,908	12,273	.....	12,273
Retired pay .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Military retirement fund	2,182	.....	2,182	6,588	.....	6,588	6,268	.....	6,268
Intrabudgetary transactions .....	.....	.....	.....	-11,908	.....	-11,908	-12,273	.....	-12,273
Education benefits	20	.....	20	50	.....	50	50	.....	50
Other	11	(* *)	10	20	1	19	12	1	11
Proprietary receipts from the public .....	.....	1	-1	.....	3	-3	.....	3	-3
Total—Department of Defense—Civil	2,566	16	2,550	7,657	43	7,614	7,556	48	7,508
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	685	.....	685	1,765	.....	1,765	1,697	.....	1,697
Impact aid	93	.....	93	562	.....	562	418	.....	418
School improvement programs	107	.....	107	363	.....	363	405	.....	405
Chicago litigation settlement	4	.....	4	5	.....	5	4	.....	4
Indian education	5	.....	5	17	.....	17	18	.....	18
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Office of Elementary and Secondary Education	892	.....	892	2,711	.....	2,711	2,541	.....	2,541
Office of Bilingual Education and Minority Languages									
Affairs	13	.....	13	51	.....	51	40	.....	40
Office of Special Education and Rehabilitative Services:									
Special education	235	.....	235	697	.....	697	653	.....	653
Rehabilitation services and disability research	196	.....	196	560	.....	560	504	.....	504
Special institutions for persons with disabilities	10	.....	10	30	.....	30	35	.....	35
Office of Vocational and Adult Education									
.....	46	.....	46	311	.....	311	352	.....	352
Office of Postsecondary Education:									
College housing loans	1	2	-2	1	22	-21	.....	27	-27
Student financial assistance	594	.....	594	1,963	.....	1,963	1,993	.....	1,993
Federal family education loans	400	.....	400	993	.....	993	1,155	.....	1,155
Higher education	64	.....	64	170	.....	170	182	.....	182
Howard University	24	.....	24	50	.....	50	55	.....	55
Other	4	.....	4	5	.....	5	-1	.....	-1
Total—Office of Postsecondary Education	1,087	2	1,084	3,182	22	3,160	3,385	27	3,358
Office of Educational Research and Improvement									
.....	30	.....	30	97	.....	97	90	.....	90
Departmental management									
.....	36	.....	36	98	.....	98	109	.....	109
Proprietary receipts from the public									
.....	.....	7	-7	.....	17	-17	.....	10	-10
Total—Department of Education	2,545	10	2,535	7,735	39	7,697	7,709	36	7,672
Department of Energy:									
Atomic energy defense activities									
.....	993	.....	993	3,224	.....	3,224	3,026	.....	3,026
Energy programs:									
General science and research activities	117	.....	117	355	.....	355	350	.....	350
Energy supply, R and D activities	276	.....	276	762	.....	762	742	.....	742
Uranium supply and enrichment activities	10	.....	10	192	.....	192	279	.....	279
Fossil energy research and development	33	.....	33	107	.....	107	105	.....	105
Energy conservation	31	.....	31	122	.....	122	109	.....	109
Strategic petroleum reserve	17	.....	17	53	.....	53	86	.....	86
Nuclear waste disposal fund	17	.....	17	77	.....	77	85	.....	85
Other	29	(* *)	29	95	(* *)	95	59	1	59
Total—Energy programs	530	(* *)	530	1,763	(* *)	1,763	1,814	1	1,814
Power Marketing Administration									
.....	149	123	27	477	324	153	506	321	185
Departmental administration									
.....	26	.....	26	108	.....	108	131	.....	131
Proprietary receipts from the public									
.....	.....	48	-48	.....	148	-148	.....	403	-403
Intrabudgetary transactions									
.....	-28	.....	-28	-159	.....	-159	-94	.....	-94
Offsetting governmental receipts									
.....	.....	9	-9	.....	15	-15	.....	4	-4
Total—Department of Energy	1,672	179	1,492	5,413	487	4,925	5,383	729	4,654

Table 5. Outlays of the U.S. Government, December 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	64	(* *)	64	190	1	190	177	1	175
Health Resources and Services Administration	157	.....	157	474	.....	474	435	.....	435
Indian Health Service	158	.....	158	445	.....	445	407	.....	407
Centers for Disease Control	138	.....	138	371	.....	371	329	.....	329
National Institutes of Health	948	.....	948	2,685	.....	2,685	2,244	.....	2,244
Substance Abuse and Mental Health Services Administration	217	.....	217	557	.....	557	724	.....	724
Agency for Health Care Policy and Research	-1	.....	-1	18	.....	18	3	.....	3
Assistant secretary for health	-48	.....	-48	59	.....	59	169	.....	169
Total—Public Health Service	1,633	(* *)	1,633	4,799	1	4,799	4,488	1	4,487
Health Care Financing Administration:									
Grants to States for Medicaid	7,088	.....	7,088	21,107	.....	21,107	18,127	.....	18,127
Payments to health care trust funds	3,791	.....	3,791	11,302	.....	11,302	14,063	.....	14,063
Federal hospital insurance trust fund:									
Benefit payments	9,226	.....	9,226	24,485	.....	24,485	21,736	.....	21,736
Administrative expenses and construction	93	.....	93	273	.....	273	235	.....	235
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quinquennial transfers to the general fund from FHI .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	9,319	.....	9,319	24,758	.....	24,758	21,971	.....	21,971
Federal supplementary medical insurance trust fund:									
Benefit payments	5,683	.....	5,683	14,918	.....	14,918	13,349	.....	13,349
Administrative expenses and construction	164	.....	164	415	.....	415	261	.....	261
Total—FSMI trust fund	5,846	.....	5,846	15,334	.....	15,334	13,609	.....	13,609
Other	-9	.....	-9	64	.....	64	176	.....	176
Total—Health Care Financing Administration	26,036	.....	26,036	72,565	.....	72,565	67,947	.....	67,947
Social Security Administration:									
Payments to Social Security trust funds	17	.....	17	1,005	.....	1,005	1,548	.....	1,548
Special benefits for disabled coal miners	61	.....	61	199	.....	199	268	.....	268
Supplemental security income program	3,814	.....	3,814	7,719	.....	7,719	6,742	.....	6,742
Total—Social Security Administration	3,892	.....	3,892	8,923	.....	8,923	8,559	.....	8,559
Administration for children and families:									
Family support payments to States	1,285	.....	1,285	4,075	.....	4,075	3,911	.....	3,911
Low income home energy assistance	230	.....	230	804	.....	804	435	.....	435
Refugee and entrant assistance	46	.....	46	93	.....	93	82	.....	82
Community Services Block Grant	32	.....	32	82	.....	82	102	.....	102
Payments to States for afdc work programs	88	.....	88	194	.....	194	178	.....	178
Interim assistance to States for legalization	4	.....	4	573	.....	573	34	.....	34
Payments to States for child care assistance	80	.....	80	192	.....	192	52	.....	52
Social services block grant	334	.....	334	658	.....	658	686	.....	686
Children and families services programs	354	.....	354	922	.....	922	899	.....	899
Payments to States for foster care and adoption assistance	374	.....	374	755	.....	755	438	.....	438
Other .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Total—Administration for children and families	2,828	.....	2,828	8,348	.....	8,348	6,817	.....	6,817
Administration on aging	102	.....	102	202	.....	202	151	.....	151
Office of the Secretary	34	.....	34	63	.....	63	54	.....	54
Proprietary receipts from the public .....	.....	1,439	-1,439	.....	4,177	-4,177	.....	4,582	-4,582
Intrabudgetary transactions:									
Quinquennial transfers to the general fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
From FHI, FOASI, and FDI .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Payments for health insurance for the aged:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-3,791	.....	-3,791	-11,302	.....	-11,302	-14,064	.....	-14,064
Payments for tax and other credits:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, except Social Security	30,733	1,439	29,294	83,598	4,178	79,420	73,953	4,584	69,370

Table 5. Outlays of the U.S. Government, December 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	22,751	.....	22,751	67,562	.....	67,562	86,387	.....	86,387
Administrative expenses and construction	176	.....	176	465	.....	465	489	.....	489
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quinquennial transfers to the general fund from FOASI .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	22,927	.....	22,927	68,027	.....	68,027	86,876	.....	86,876
Federal disability insurance trust fund:									
Benefit payments	2,921	.....	2,921	8,758	.....	8,758	10,363	.....	10,363
Administrative expenses and construction	70	.....	70	223	.....	223	191	.....	191
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quinquennial transfers to the general fund from FDI .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	2,991	.....	2,991	8,981	.....	8,981	10,555	.....	10,555
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Intrabudgetary transactions ¹	-17	.....	-17	-1,001	.....	-1,001	-1,549	.....	-1,549
Total—Department of Health and Human Services, Social Security(off-budget)	25,901	(* *)	25,901	78,007	(* *)	78,007	95,882	(* *)	95,882
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	15	14	1	41	28	13	22	17	5
Credit accounts:									
Federal housing administration fund	575	475	100	1,683	1,334	349	1,912	1,405	507
Housing for the elderly or handicapped fund	-1	57	-59	374	175	198	400	149	251
Other	42	.....	42	117	(* *)	117	59	(* *)	59
Rent supplement payments	4	.....	4	14	.....	14	14	.....	14
Homeownership assistance	9	.....	9	28	.....	28	17	.....	17
Rental housing assistance	51	.....	51	162	.....	162	164	.....	164
Rental housing development grants .....	.....	.....	.....	(* *)	.....	(* *)	13	.....	13
Low-rent public housing	71	.....	71	327	.....	327	159	.....	159
Public housing grants	270	.....	270	867	.....	867	607	.....	607
College housing grants	1	.....	1	5	.....	5	5	.....	5
Lower income housing assistance	868	.....	868	2,631	.....	2,631	2,795	.....	2,795
Section 8 contract renewals	281	.....	281	811	.....	811	523	.....	523
Other	4	.....	4	10	.....	10	6	.....	6
Total—Housing programs	2,192	546	1,645	7,069	1,537	5,532	6,698	1,572	5,126
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	9	3	6	264	192	73	266	18	248
Payments for operation of low-income housing projects	210	.....	210	642	.....	642	561	.....	561
Community Partnerships Against Crime	17	.....	17	42	.....	42	21	.....	21
Total—Public and Indian Housing programs	236	3	234	948	192	756	848	18	830
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	1	-1	.....	1	-1	.....	(* *)	(* *)
Guarantees of mortgage-backed securities	125	132	-7	300	396	-96	295	391	-95
Total—Government National Mortgage Association	125	133	-8	300	397	-97	295	391	-95
Community Planning and Development:									
Community Development Grants	335	.....	335	921	.....	921	874	.....	874
Other	91	11	80	230	40	191	82	26	56
Total—Community Planning and Development	426	11	415	1,151	40	1,111	956	26	930
Management and Administration	42	.....	42	125	.....	125	142	.....	142
Other	2	.....	2	6	.....	6	7	.....	7
Proprietary receipts from the public .....	.....	22	-22	(* *)	66	-66	.....	64	-64
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	3	-3
Total—Department of Housing and Urban Development	3,023	714	2,309	9,598	2,230	7,368	8,947	2,074	6,873

Table 5. Outlays of the U.S. Government, December 1993 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	43	.....	43	135	.....	135	145	.....	145
Fire protection	-1	.....	-1	17	.....	17	36	.....	36
Other	24	.....	24	81	.....	81	62	.....	62
Minerals Management Service	55	.....	55	185	.....	185	176	.....	176
Office of Surface Mining Reclamation and Enforcement	28	.....	28	77	.....	77	83	.....	83
Total—Land and minerals management	149	.....	149	495	.....	495	502	.....	502
Water and science:									
Bureau of Reclamation:									
Construction program	23	.....	23	66	.....	66	70	.....	70
Operation and maintenance	19	.....	19	56	.....	56	75	.....	75
Other	57	14	43	133	64	69	117	25	92
Geological Survey	43	.....	43	127	.....	127	158	.....	158
Bureau of Mines	17	2	15	46	6	39	50	7	43
Total—Water and science	159	15	143	428	70	358	470	32	438
Fish and wildlife and parks:									
United States Fish and Wildlife Service	104	.....	104	278	.....	278	279	.....	279
National Biological Survey	22	.....	22	22	.....	22	.....	.....	.....
National Park Service	103	.....	103	353	.....	353	390	.....	390
Total—Fish and wildlife and parks	229	.....	229	653	.....	653	669	.....	669
Bureau of Indian Affairs:									
Operation of Indian programs	86	.....	86	319	.....	319	322	.....	322
Indian tribal funds	42	.....	42	-22	.....	-22	18	.....	18
Other	9	1	8	139	2	137	81	3	79
Total—Bureau of Indian Affairs	136	1	135	436	2	434	422	3	419
Territorial and international affairs	10	.....	10	121	.....	121	156	.....	156
Departmental offices	3	.....	3	32	.....	32	34	.....	34
Proprietary receipts from the public .....	.....	151	-151	.....	431	-431	.....	566	-566
Intrabudgetary transactions	-5	.....	-5	-21	.....	-21	-9	.....	-9
Offsetting governmental receipts .....	.....	.....	.....	.....	(*)	(*)	.....	(*)	(*)
Total—Department of the Interior	681	167	514	2,143	503	1,640	2,245	601	1,645
Department of Justice:									
Legal activities	216	.....	216	579	.....	579	971	.....	971
Federal Bureau of Investigation	145	.....	145	498	.....	498	485	.....	485
Drug Enforcement Administration	68	.....	68	200	.....	200	219	.....	219
Immigration and Naturalization Service	109	.....	109	335	.....	335	362	.....	362
Federal Prison System	195	10	185	557	29	528	552	22	530
Office of Justice Programs	81	.....	81	223	.....	223	267	.....	267
Other	-6	.....	-6	147	.....	147	405	.....	405
Intrabudgetary transactions .....	(*)	.....	(*)	-2	.....	-2	-178	.....	-178
Offsetting governmental receipts .....	.....	24	-24	.....	81	-81	.....	83	-83
Total—Department of Justice	807	34	773	2,538	110	2,427	3,082	105	2,977
Department of Labor:									
Employment and Training Administration:									
Training and employment services	340	.....	340	1,020	.....	1,020	996	.....	996
Community Service Employment for Older Americans ...	29	.....	29	94	.....	94	93	.....	93
Federal unemployment benefits and allowances	16	.....	16	42	.....	42	36	.....	36
State unemployment insurance and employment service operations	35	.....	35	-11	.....	-11	54	.....	54
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	2,253	.....	2,253
Advances to the unemployment trust fund and other funds	582	.....	582	2,296	.....	2,296	250	.....	250

Table 5. Outlays of the U.S. Government, December 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,846	.....	2,846	7,580	.....	7,580	8,708	.....	8,708
State administrative expenses	260	.....	260	860	.....	860	818	.....	818
Federal administrative expenses	9	.....	9	113	.....	113	30	.....	30
Veterans employment and training	23	.....	23	43	.....	43	42	.....	42
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	7	.....	7	17	.....	17	17	.....	17
Other	1	.....	1	5	.....	5	6	.....	6
Total—Unemployment trust fund	3,146	.....	3,146	8,617	.....	8,617	9,620	.....	9,620
Other	6	.....	6	18	.....	18	17	.....	17
Total—Employment and Training Administration	4,153	.....	4,153	12,075	.....	12,075	13,318	.....	13,318
Pension Benefit Guaranty Corporation	201	39	162	473	-16	489	193	231	-38
Employment Standards Administration:									
Salaries and expenses	18	.....	18	51	.....	51	56	.....	56
Special benefits	44	.....	44	-557	.....	-557	-649	.....	-649
Black lung disability trust fund	51	.....	51	150	.....	150	153	.....	153
Other	13	.....	13	37	.....	37	36	.....	36
Occupational Safety and Health Administration	24	.....	24	66	.....	66	68	.....	68
Bureau of Labor Statistics	29	.....	29	59	.....	59	70	.....	70
Other	44	.....	44	113	.....	113	104	.....	104
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	1	-1	.....	1	-1
Intrabudgetary transactions	-720	.....	-720	-2,480	.....	-2,480	-2,750	.....	-2,750
Total—Department of Labor	3,858	39	3,818	9,988	-15	10,003	10,600	232	10,367
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	187	.....	187	430	.....	430	564	.....	564
Acquisition and maintenance of buildings abroad	64	.....	64	156	.....	156	137	.....	137
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	125	.....	125	119	.....	119
Foreign Service retirement and disability fund	34	.....	34	102	.....	102	100	.....	100
Other	8	.....	8	34	.....	34	33	.....	33
Total—Administration of Foreign Affairs	293	.....	293	847	.....	847	954	.....	954
International organizations and Conferences	62	.....	62	977	.....	977	780	.....	780
Migration and refugee assistance	101	.....	101	165	.....	165	173	.....	173
International narcotics control	15	.....	15	30	.....	30	33	.....	33
Other	8	.....	8	13	.....	13	19	.....	19
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions .....	(* *)	.....	(* *)	-125	.....	-125	-165	.....	-165
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	478	.....	478	1,908	.....	1,908	1,794	.....	1,794
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,503	.....	1,503	4,863	.....	4,863	4,255	.....	4,255
Other	13	.....	13	27	.....	27	30	.....	30
Other programs	27	.....	27	86	.....	86	51	.....	51
Total—Federal Highway Administration	1,543	.....	1,543	4,977	.....	4,977	4,336	.....	4,336
National Highway Traffic Safety Administration	27	.....	27	68	.....	68	64	.....	64
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation .....	.....	.....	.....	214	.....	214	180	.....	180
Other	41	(* *)	41	95	3	93	92	3	89
Total—Federal Railroad Administration	41	(* *)	41	309	3	307	271	3	269

Table 5. Outlays of the U.S. Government, December 1993 and Other Periods—Continued
 (\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	117	.....	117	257	.....	257	438	.....	438
Discretionary grants	129	.....	129	369	.....	369	349	.....	349
Other	700	.....	700	874	.....	874	102	.....	102
Total—Federal Transit Administration	946	.....	946	1,500	.....	1,500	890	.....	890
Federal Aviation Administration:									
Operations	-125	.....	-125	563	.....	563	512	.....	512
Airport and airway trust fund:									
Grants-in-aid for airports	141	.....	141	500	.....	500	615	.....	615
Facilities and equipment	169	.....	169	455	.....	455	434	.....	434
Research, engineering and development	14	.....	14	50	.....	50	46	.....	46
Operations	574	.....	574	574	.....	574	570	.....	570
Total—Airport and airway trust fund	898	.....	898	1,578	.....	1,578	1,665	.....	1,665
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Total—Federal Aviation Administration	774	(*)	773	2,141	(*)	2,141	2,177	(*)	2,177
Coast Guard:									
Operating expenses	263	.....	263	669	.....	669	658	.....	658
Acquisition, construction, and improvements	20	.....	20	63	.....	63	58	.....	58
Retired pay	43	.....	43	114	.....	114	114	.....	114
Other	7	1	7	27	1	25	46	1	45
Total—Coast Guard	333	1	333	872	1	871	876	1	875
Maritime Administration	64	14	50	197	56	141	260	98	162
Other	28	(*)	28	127	(*)	127	112	3	109
Proprietary receipts from the public .....	.....	(*)	(*)	.....	(*)	(*)	.....	1	-1
Intrabudgetary transactions .....	(*)	.....	(*)	13	.....	13	-2	.....	-2
Offsetting governmental receipts .....	.....	(*)	(*)	.....	1	-1	.....	19	-19
Total—Department of Transportation	3,755	15	3,740	10,205	62	10,143	8,984	125	8,859
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-80	1	-81	-194	3	-197	-191	3	-194
Other	11	.....	11	72	.....	72	50	.....	50
Financial Management Service:									
Salaries and expenses	15	.....	15	49	.....	49	56	.....	56
Payment to the Resolution Funding Corporation .....	.....	.....	.....	587	.....	587	587	.....	587
Claims, judgements, and relief acts	45	.....	45	116	.....	116	93	.....	93
Other	16	.....	16	41	.....	41	63	.....	63
Total—Financial Management Service	76	.....	76	793	.....	793	799	.....	799
Federal Financing Bank	561	.....	561	337	.....	337	337	.....	337
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	42	.....	42	92	.....	92	97	.....	97
Internal revenue collections for Puerto Rico	20	.....	20	58	.....	58	56	.....	56
United States Customs Service	165	.....	165	445	.....	445	448	.....	448
Bureau of Engraving and Printing	-56	.....	-56	-24	.....	-24	-7	.....	-7
United States Mint	-2	.....	-2	-8	.....	-8	29	.....	29
Bureau of the Public Debt	44	.....	44	73	.....	73	76	.....	76
Internal Revenue Service:									
Processing tax returns and assistance	115	.....	115	343	.....	343	373	.....	373
Tax law enforcement	290	.....	290	885	.....	885	952	.....	952
Information systems	92	.....	92	237	.....	237	267	.....	267
Payment where earned income credit exceeds liability for tax	2-9	.....	-9	34	.....	34	50	.....	50
Health insurance supplement to earned income credit ..	2	.....	2	7	.....	7	5	.....	5
Refunding internal revenue collections, interest	214	.....	214	789	.....	789	517	.....	517
Other	13	.....	13	35	.....	35	30	(*)	30
Total—Internal Revenue Service	718	.....	718	2,330	.....	2,330	2,194	(*)	2,194

Table 5. Outlays of the U.S. Government, December 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury—Continued									
United States Secret Service	43	.....	43	117	.....	117	137	.....	137
Comptroller of the Currency	33	4	29	91	14	78	95	14	82
Office of Thrift Supervision	22	1	21	52	5	48	67	13	54
Interest on the public debt:									
Public issues (accrual basis)	17,349	.....	17,349	51,429	.....	51,429	51,530	.....	51,530
Special issues (cash basis)	35,363	.....	35,363	41,182	.....	41,182	40,632	.....	40,632
Total—Interest on the public debt	52,712	.....	52,712	92,611	.....	92,611	92,162	.....	92,162
Other	5	.....	5	17	.....	17	13	.....	13
Proprietary receipts from the public .....	.....	312	-312	.....	586	-586	.....	438	-438
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-245	.....	-245	-2,492	.....	-2,492	-3,781	.....	-3,781
Offsetting governmental receipts .....	.....	54	-54	.....	196	-196	.....	192	-192
Total—Department of the Treasury	54,068	373	53,695	94,369	803	93,567	92,581	660	91,922
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,129	.....	1,129	3,454	.....	3,454	3,291	.....	3,291
Other	60	27	33	177	70	107	184	65	118
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	149	72	77	230	195	35	79	104	-25
Loan guaranty revolving fund	154	38	115	394	119	275	501	136	366
Other	131	45	86	200	108	92	117	114	3
Compensation and pensions	2,748	.....	2,748	5,553	.....	5,553	5,396	.....	5,396
Readjustment benefits	139	.....	139	323	.....	323	263	.....	263
Post-Vietnam era veterans education account	12	.....	12	27	.....	27	35	.....	35
Insurance funds:									
National service life	103	.....	103	286	.....	286	213	.....	213
United States government life	2	.....	2	5	.....	5	4	.....	4
Veterans special life	12	82	-70	29	88	-58	23	80	-57
Other	-7	.....	-7	-18	.....	-18	-15	.....	-15
Total—Veterans Benefits Administration	3,443	238	3,206	7,030	510	6,521	6,618	433	6,185
Construction	52	(* *)	52	170	(* *)	170	150	(* *)	150
Departmental administration	110	.....	110	432	.....	432	406	.....	406
Proprietary receipts from the public:									
National service life .....	.....	29	-29	.....	88	-88	.....	98	-98
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	62	-62	.....	175	-175	.....	146	-146
Intrabudgetary transactions	-1	.....	-1	-8	.....	-8	-5	.....	-5
Total—Department of Veterans Affairs	4,793	356	4,438	11,256	844	10,412	10,645	742	9,902
Environmental Protection Agency:									
Program and research operations	70	.....	70	203	.....	203	233	.....	233
Abatement, control, and compliance	76	.....	76	286	.....	286	310	.....	310
Water infrastructure financing	179	.....	179	502	.....	502	537	.....	537
Hazardous substance superfund	115	.....	115	345	.....	345	328	.....	328
Other	34	2	32	111	2	109	99	2	98
Proprietary receipts from the public .....	.....	13	-13	.....	47	-47	.....	44	-44
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	1	-1	.....	3	-3	.....	2	-2
Total—Environmental Protection Agency	474	16	458	1,446	52	1,394	1,508	47	1,461
General Services Administration:									
Real property activities	384	.....	384	126	.....	126	407	.....	407
Personal property activities	-31	.....	-31	-90	.....	-90	-43	.....	-43
Information Resources Management Service	18	.....	18	47	.....	47	10	.....	10
Federal property resources activities	2	.....	2	7	.....	7	4	.....	4
General activities	11	.....	11	46	.....	46	43	.....	43
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	1	-1	.....	1	-1
Total—General Services Administration	384	(* *)	384	135	1	134	421	1	421

Table 5. Outlays of the U.S. Government, December 1993 and Other Periods—Continued
 (\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	629	.....	629	1,764	.....	1,764	1,815	.....	1,815
Space flight, control, and data communications	390	.....	390	1,226	.....	1,226	1,361	.....	1,361
Construction of facilities	50	.....	50	115	.....	115	127	.....	127
Research and program management	120	.....	120	375	.....	375	374	.....	374
Other	2	.....	2	4	.....	4	4	.....	4
Total—National Aeronautics and Space Administration	1,191	.....	1,191	3,484	.....	3,484	3,681	.....	3,681
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	280	.....	280	873	.....	873	832	.....	832
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	2,976	.....	2,976	8,895	.....	8,895	8,356	.....	8,356
Employees health benefits fund	1,213	1,385	-172	3,684	3,882	-198	3,441	3,678	-237
Employees life insurance fund	114	124	-10	339	647	-308	320	637	-317
Retired employees health benefits fund	1	1	(* *)	2	2	(* *)	2	2	(* *)
Other	8	.....	8	40	.....	40	39	.....	39
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-9	.....	-9	-12	.....	-12
Total—Office of Personnel Management	4,589	1,509	3,079	13,824	4,531	9,293	12,979	4,317	8,662
Small Business Administration:									
Public enterprise funds:									
Business loan fund	67	39	28	214	120	94	254	202	51
Disaster loan fund	6	27	-21	80	88	-8	185	123	62
Other	1	1	(* *)	9	4	5	18	5	14
Other	42	(* *)	42	117	(* *)	117	125	(* *)	125
Total—Small Business Administration	116	67	49	420	212	209	582	330	252
Other independent agencies:									
Action	16	.....	16	25	.....	25	55	.....	55
Board for International Broadcasting	19	.....	19	50	.....	50	61	.....	61
Corporation for Public Broadcasting .....	.....	.....	.....	275	.....	275	319	.....	319
District of Columbia:									
Federal payment .....	.....	.....	.....	698	.....	698	698	.....	698
Other .....	.....	.....	.....	3	12	-9	-2	24	-27
Equal Employment Opportunity Commission	25	(* *)	25	56	(* *)	56	52	.....	52
Export-Import Bank of the United States	222	695	-473	307	904	-597	339	673	-335
Federal Communications Commission	10	3	7	30	10	21	32	8	24
Federal Deposit Insurance Corporation:									
Bank insurance fund	123	1,445	-1,322	799	2,251	-1,452	3,410	3,928	-518
Savings association insurance fund	3	-5	8	9	2	7	7	8	-1
FSLIC resolution fund	351	491	-140	822	954	-133	730	448	282
Affordable housing and bank enterprise .....	(* *)	.....	(* *)	1	.....	1	.....	.....	.....
Federal Emergency Management Agency:									
Public enterprise funds	46	24	22	198	66	132	77	130	-53
Disaster relief	148	.....	148	465	.....	465	562	.....	562
Emergency management planning and assistance	32	.....	32	65	.....	65	46	.....	46
Other	22	.....	22	47	.....	47	65	.....	65
Federal Trade Commission	6	.....	6	21	.....	21	21	.....	21
Interstate Commerce Commission	2	.....	2	10	.....	10	10	.....	10
Legal Services Corporation	65	.....	65	96	.....	96	117	.....	117
National Archives and Records Administration	23	(* *)	23	40	(* *)	39	45	(* *)	45
National Credit Union Administration:									
Credit union share insurance fund	-12	12	-25	14	27	-12	39	94	-55
Central liquidity facility	6	6	.....	26	26	.....	38	38	.....
Other	7	1	6	7	1	6	7	1	7

Table 5. Outlays of the U.S. Government, December 1993 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	16	.....	16	49	.....	49	47	.....	47
National Endowment for the Humanities	13	.....	13	39	.....	39	37	.....	37
National Labor Relations Board	11	.....	11	40	.....	40	43	.....	43
National Science Foundation	187	.....	187	600	.....	600	562	.....	562
Nuclear Regulatory Commission	35	3	32	116	119	-3	108	94	14
Panama Canal Commission	37	50	-13	125	136	-12	125	132	-7
Postal Service:									
Public enterprise funds (off-budget)	4,893	4,747	146	12,410	13,010	-600	12,578	12,353	225
Payment to the Postal Service fund .....	.....	.....	.....	61	.....	61	69	.....	69
Railroad Retirement Board:									
Federal windfall subsidy	23	.....	23	69	.....	69	74	.....	74
Federal payments to the railroad retirement accounts ...	(*)	.....	(*)	12	.....	12	16	.....	16
Regional rail transportation protective account .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Rail industry pension fund:									
Advances from FOASDI fund	-89	.....	-89	-268	.....	-268	-347	.....	-347
OASDI certifications	89	.....	89	268	.....	268	263	.....	263
Administrative expenses	9	.....	9	20	.....	20	18	.....	18
Interest on refunds of taxes	18	.....	18	18	.....	18	5	.....	5
Supplemental annuity pension fund	240	.....	240	719	.....	719	710	.....	710
Other	1	.....	1	3	.....	3	3	.....	3
Intrabudgetary transactions:									
Social Security equivalent benefit account	392	.....	392	1,171	.....	1,171	1,182	.....	1,182
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	-12	.....	-12	-16	.....	-16
Total—Railroad Retirement Board	682	.....	682	1,999	.....	1,999	1,908	.....	1,908
Resolution Trust Corporation	3,619	1,148	2,471	5,218	3,909	1,310	6,620	14,218	-7,598
Securities and Exchange Commission	13	.....	13	37	.....	37	22	.....	22
Smithsonian Institution	22	.....	22	66	.....	66	99	.....	99
Tennessee Valley Authority	638	537	101	2,528	2,154	374	2,307	1,615	692
United States Information Agency	83	.....	83	252	(*)	252	261	(*)	261
Other	146	96	50	535	246	289	280	11	269
Total—Other independent agencies	11,508	9,253	2,256	28,139	23,828	4,311	31,792	33,775	-1,984
Undistributed offsetting receipts:									
Other interest .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(*)	.....	(*)	(*)	.....	(*)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-998	.....	-998	-3,192	.....	-3,192	-3,296	.....	-3,296
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-159	.....	-159	-476	.....	-476	-453	.....	-453
Postal Service employer contributions	-37	.....	-37	-110	.....	-110	-114	.....	-114
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Health and Human Services, Social Security, (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-425	.....	-425	-1,275	.....	-1,275	-1,206	.....	-1,206
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-46	.....	-46	-138	.....	-138	-129	.....	-129
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-9	.....	-9	-26	.....	-26	-26	.....	-26
Office of Personnel Management:									
Civil service retirement and disability fund	-920	.....	-920	-2,397	.....	-2,397	-2,307	.....	-2,307
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement	-2,592	.....	-2,592	-7,613	.....	-7,613	-7,532	.....	-7,532

Table 5. Outlays of the U.S. Government, December 1993 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund .....	(*)	.....	(*)	-4	.....	-4	-4	.....	-4
Department of Defense—Civil:									
Corps of Engineers .....	(*)	.....	(*)	-1	.....	-1	(*)	.....	(*)
Military retirement fund	78	.....	78	-4,925	.....	-4,925	-4,659	.....	-4,659
Education benefits fund .....	(*)	.....	(*)	-17	.....	-17	-18	.....	-18
Soldiers' and airmen's home permanent fund	-4	.....	-4	-8	.....	-8	-7	.....	-7
Other .....	(*)	.....	(*)	(*)	.....	(*)	.....	.....	.....
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-5,216	.....	-5,216	-5,249	.....	-5,249	-5,203	.....	-5,203
Federal supplementary medical insurance trust fund ..	-974	.....	-974	-1,003	.....	-1,003	-871	.....	-871
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-13,561	.....	-13,561	-13,660	.....	-13,660	-12,455	.....	-12,455
Federal disability insurance trust fund	-332	.....	-332	-364	.....	-364	-496	.....	-496
Department of Labor:									
Unemployment trust fund	-1,239	.....	-1,239	-1,257	.....	-1,257	-1,318	.....	-1,318
Department of State:									
Foreign Service retirement and disability fund	-279	.....	-279	-280	.....	-280	-267	.....	-267
Department of Transportation:									
Highway trust fund	-665	.....	-665	-701	.....	-701	-743	.....	-743
Airport and airway trust fund	-414	.....	-414	-416	.....	-416	-546	.....	-546
Oil spill liability trust fund .....	(*)	.....	(*)	-2	.....	-2	-3	.....	-3
Department of Veterans Affairs:									
National service life insurance fund	-533	.....	-533	-536	.....	-536	-537	.....	-537
United States government life Insurance Fund	-5	.....	-5	-5	.....	-5	-5	.....	-5
Environmental Protection Agency									
National Aeronautics and Space Administration .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Office of Personnel Management:									
Civil service retirement and disability fund	-12,846	.....	-12,846	-12,908	.....	-12,908	-12,385	.....	-12,385
Independent agencies:									
Railroad Retirement Board	-37	.....	-37	-188	.....	-188	-322	.....	-322
Other .....	(*)	.....	(*)	-3	.....	-3	-4	.....	-4
Other	-3	.....	-3	-31	.....	-31	-11	.....	-11
Total—Interest received by trust funds	-36,027	.....	-36,027	-41,560	.....	-41,560	-39,856	.....	-39,856
Rents and royalties on the outer continental shelf lands ...	.....	145	-145	.....	627	-627	.....	716	-716
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Undistributed offsetting receipts	-38,619	145	-38,764	-49,173	627	-49,800	-47,388	716	-48,103
Total outlays	151,374	17,707	133,667	426,712	47,467	379,246	443,583	57,987	385,596
Total on-budget	134,944	12,959	121,985	353,733	34,456	319,277	349,409	45,633	303,775
Total off-budget	16,430	4,747	11,683	72,979	13,010	59,969	94,174	12,353	81,821
Total surplus (+) or deficit				-8,252			-92,055		
Total on-budget				-22,263			-107,930		
Total off-budget				+14,012			+12,936		

MEMORANDUM

Receipts offset against outlays [\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	10,683	11,489
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	78,098	81,774
Governmental receipts	417	429
Total receipts offset against outlays	89,199	93,692

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

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

²Prior month adjustment.

³The Postal Service accounting year is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis utilized by all other Federal agencies, the MTS reflects USPS results through 12/10 and estimates for \$1,272 million through 12/31.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, December 1993 and Other Periods
(\$ millions)

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	42,152	124,198	112,389	4,396,489	4,478,535	4,520,687
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	42,152	124,198	112,389	4,411,489	4,493,535	4,535,687
Plus premium on public debt securities	-8	41	-15	1,373	1,422	1,414
Less discount on public debt securities	-3,089	-5,917	61	86,397	83,570	80,480
Total public debt securities net of Premium and discount	45,233	130,156	112,312	4,326,466	4,411,389	4,456,622
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	1,626	1,930	667	24,682	24,987	26,613
Total federal securities	46,859	132,086	112,979	4,351,149	4,436,376	4,483,235
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	29,656	36,771	31,371	1,116,740	1,123,856	1,153,512
Less discount on federal securities held as investments of government accounts	-3,208	-6,037	-114	12,709	9,880	6,672
Net federal securities held as investments of government accounts	32,864	42,808	31,485	1,104,032	1,113,976	1,146,840
Total borrowing from the public	13,995	89,278	81,494	3,247,117	3,322,400	3,336,395
Accrued interest payable to the public	9,135	-656	-981	43,819	34,028	43,163
Allocations of special drawing rights	-51	-220	-479	6,950	6,780	6,730
Deposit funds	-4,204	-1,338	-557	5,975	8,841	4,637
Miscellaneous liability accounts (includes checks Outstanding etc.)	1,411	-2,517	8,257	2,928	-1,001	410
Total liability accounts	20,287	84,548	87,734	3,306,788	3,371,048	3,391,335
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	8,476	-2,480	-17,094	17,289	6,334	14,809
Tax and loan note accounts	8,937	-303	-11,804	35,217	25,977	34,914
Balance	17,412	-2,783	-28,899	52,506	32,310	49,723
Special drawing rights:						
Total holdings	-68	-179	-3,608	9,203	9,091	9,023
SDR certificates issued to Federal Reserve banks .....	.....	.....	2,000	-8,018	-8,018	-8,018
Balance	-68	-179	-1,608	1,185	1,073	1,005
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	12,063	31,762	31,762	31,762
Maintenance of value adjustments	-211	-1,127	-1,979	5,864	4,948	4,737
Letter of credit issued to IMF	58	79	-9,348	-25,514	-25,493	-25,435
Dollar deposits with the IMF	-6	-8	-20	-98	-100	-106
Receivable/Payable (-) for interim maintenance of value adjustments	143	763	1,276	90	710	853
Balance	-16	-292	1,991	12,103	11,827	11,811
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	-2,830	54	-2,626	22,414	25,298	22,468
Total cash and monetary assets	14,499	-3,201	-31,141	88,208	70,508	85,007
Net activity, guaranteed loan financing	-576	-1,449	-677	-6,320	-7,193	-7,769
Net activity, direct loan financing	203	848	880	6,862	7,507	7,710
Miscellaneous asset accounts	-2,026	-3,527	-1,710	-636	-2,137	-4,164
Total asset accounts	12,100	-7,329	-32,648	88,114	68,685	80,785
Excess of liabilities (+) or assets (-)	+8,188	+91,877	+120,382	+3,218,674	+3,302,363	+3,310,551
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	64	178	83	.....	114	178
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	+8,252	+92,055	+120,465	+3,218,674	+3,302,477	+3,310,729

¹Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue 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 due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, December 1993 and Other Periods

[\$ 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	3,302,363	3,218,965	2,964,066
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of the Disaster Assistance Liquidating Account, FEMA, to a budgetary status			(*)
Revisions by federal agencies to the prior budget results		-291	101
Reclassification of Thrift Savings Plan Clearing Accounts to a non-budgetary status			(*)
Reclassification of Deposit in Transit Differences (Suspense) Clearing Accounts to a budgetary status			174
Excess of liabilities beginning of period (current basis)	3,302,363	3,218,674	2,964,341
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	8,252	92,055	120,465
Changes in composition of unified budget			
Total surplus (-) or deficit (Table 2)	8,252	92,055	120,465
Total-on-budget (Table 2)	22,263	104,992	107,930
Total-off-budget (Table 2)	-14,012	-12,936	12,535
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-64	-178	-83
Total-transactions not applied to current year's Surplus or deficit	-64	-178	-83
Excess of liabilities close of period	3,310,551	3,310,551	3,084,722

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, December 1993 and Other Periods

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of either Liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States				(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
Bank insurance fund				93	93	93
FSLIC resolution fund				943	943	943
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(*)	(*)	(*)	7	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	(*)	42	73	213	255	255
Department of the Interior:						
Bureau of Land Management				13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages				(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	4	3	176	179	180
Independent agencies:						
Farm Credit System Financial Assistance Corporation				1,261	1,261	1,261
National Archives and Records Administration				302	302	302
Tennessee Valley Authority	1,624	1,885	590	21,675	21,935	23,560
Total, agency securities	1,626	1,930	667	24,682	24,987	26,613

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, December 1993 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund				348	348	348
Agency for International Development:						
Housing and other credit guaranty programs				125	125	125
Overseas Private Investment Corporation				8	8	8
Department of Agriculture:						
Foreign assistance programs			13	193	193	193
Commodity Credit Corporation	1,977	-13,250	-3,874	24,745	9,518	11,495
Farmers Home Administration:						
Agriculture credit insurance fund		-2,385	80	5,771	3,386	3,386
Self-help housing land development fund			(* *)	1	1	1
Rural housing insurance fund			7	2,910	2,910	2,910
Rural Development Administration:						
Rural development insurance fund		-10	5	1,680	1,670	1,670
Rural development loan fund			1	5	5	5
Federal Crop Insurance Corporation:						
Federal crop insurance corporation fund				113	113	113
Rural Electrification Administration:						
Rural communication development fund		31		25	55	55
Rural electrification and telephone revolving fund	-38	242	36	8,099	8,379	8,341
Rural Telephone Bank	-16	16	(* *)	802	834	818
Department of Commerce:						
Federal ship financing fund, NOAA			-2			
Department of Education:						
Guaranteed student loans				2,058	2,058	2,058
College housing and academic facilities fund		13		154	168	168
College housing loans				460	460	460
Department of Energy:						
Isotope production and distribution fund			1	13	13	13
Bonneville power administration fund		58	200	2,332	2,390	2,390
Department of Housing and Urban Development:						
Housing programs:						
Housing for the edery and handicapped		-475	185	8,959	8,484	8,484
Public and Indian housing:						
Low-rent public housing				110	110	110
Department of the Interior:						
Bureau of Reclamation Loans			2	5	5	5
Bureau of Mines, Helium Fund				252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	(* *)	(* *)	(* *)	17	17	17
Department of Justice:						
Federal prison industries, incorporated				20	20	20
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds			8	8	8	8
Settlements of railroad litigation				-39	-39	-39
Amtrak corridor improvement loans			1	2	2	2
Regional rail reorganization program				39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program		(* *)	(* *)	(* *)	(* *)	(* *)
Department of the Treasury:						
Federal Financing Bank revolving fund	1,697	-1,141	-9,428	114,329	111,490	113,187
Department of Veterans Affairs:						
Loan guaranty revolving fund			-678	860	860	860
Guaranty and indemnity fund			8	83	83	83
Direct loan revolving fund			(* *)	1	1	1
Vocational rehabilitation revolving fund	1	1	(* *)	2	2	3
Environmental Protection Agency:						
Abatement, control, and compliance loan program		(* *)	1	12	12	12
Small Business Administration:						
Business loan and revolving fund				3,203	3,203	3,203

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, December 1993 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing for the Treasury:—Continued						
Other independent agencies:						
Export-Import Bank of the United States	-2	811	16	386	1,199	1,197
Federal Emergency Management Agency:						
National insurance development fund	125	125	6	42	42	167
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund .....	.....	.....	(* *)	76	76	76
Railroad Retirement Board:						
Railroad retirement account .....	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	258	716	739	2,690	3,148	3,405
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	4,002	-15,248	-12,670	183,196	163,946	167,948
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-13	-38	-58	4,083	4,058	4,045
Department of Agriculture:						
Rural Electrification Administration	17	-75	-7	22,252	22,160	22,177
Farmers Home Administration:						
Agriculture credit insurance fund .....	.....	.....	.....	8,908	8,908	8,908
Rural housing insurance fund .....	.....	.....	.....	26,036	26,036	26,036
Rural development insurance fund .....	.....	.....	.....	3,675	3,675	3,675
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	.....	.....	-96	-96	-96
Department of Education:						
Student Loan Marketing Association .....	.....	-30	-30	4,790	4,760	4,760
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund .....	(* *)	(* *)	.....	85	85	84
Department of Housing and Urban Development:						
Low rent housing loans and other expenses .....	.....	-54	-52	1,801	1,747	1,747
Community Development Grants	-1	-14	-10	131	118	117
Department of Interior:						
Territorial and International affairs .....	.....	.....	.....	23	23	23
Department of Transportation:						
Federal Railroad Administration	(* *)	-1	-1	17	17	16
Department of the Treasury:						
Financial Management Service .....	.....	-30	-21	30	.....	.....
General Services Administration:						
Federal buildings fund	9	61	391	1,436	1,488	1,497
Small Business Administration:						
Business loan and investment fund	-5	-20	-36	670	655	650
Independent agencies:						
Export-Import Bank of the United States	-485	-485	-490	5,795	5,795	5,309
Pennsylvania Avenue Development Corporation	10	27	16	150	166	176
Postal Service .....	.....	.....	537	9,732	9,732	9,732
Resolution Trust Corporation	1,500	-1,146	-9,332	31,688	29,042	30,542
Tennessee Valley Authority .....	.....	.....	-335	6,325	6,325	6,325
Washington Metropolitan Transit Authority	665	665	.....	177	177	842
Total borrowing from the Federal Financing Bank	1,697	-1,142	-9,428	129,332	126,493	128,190

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

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, December 1993 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	1	3	-2	.....	2	3
Department of Commerce	5	2	.....	10	7	12
Department of Defense—Military:						
Defense cooperation account .....	.....	(*)	-830	9	9	9
Department of Energy	-16	148	23	4,081	4,246	4,229
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund:						
Public debt securities	-201	-120	-422	5,214	5,295	5,094
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	1	1	(*)	9	8	9
Agency securities .....	.....	.....	.....	20	20	20
Guarantees of mortgage-backed securities:						
Public debt securities	2	92	78	3,221	3,312	3,313
Agency securities	1	1	(*)	1	1	2
Other	-50	-28	3	191	213	163
Department of the Interior:						
Public debt securities	-24	158	192	2,508	2,689	2,666
Department of Labor	-3,368	-6,560	-75	16,590	13,398	10,030
Department of Transportation	3	28	22	881	906	909
Department of the Treasury	-8	-67	1,774	5,773	5,714	5,706
Department of Veterans Affairs:						
Canteen service revolving fund	3	3	-2	38	38	41
Veterans reopened insurance fund	21	16	18	518	513	534
Servicemen's group life insurance fund	-109	-109	-25	150	150	41
Independent agencies:						
Export-Import Bank of the United States	381	541	221	76	237	618
Federal Deposit Insurance Corporation:						
Bank insurance fund	1,335	1,532	556	4,325	4,522	5,857
Savings association insurance fund	-7	-6	1	1,283	1,285	1,277
FSLIC resolution fund:						
Public debt securities	139	741	359	828	1,431	1,569
Federal Emergency Management Agency:						
National flood insurance fund .....	.....	-71	12	71	.....	.....
National Credit Union Administration	18	6	48	2,764	2,753	2,771
Postal Service	8	1,073	648	3,027	4,092	4,100
Tennessee Valley Authority	1,619	1,570	-296	3,452	3,403	5,022
Other	1	2	-11	853	854	855
Other	251	-161	52	2,715	2,303	2,554
Total public debt securities	4	-1,207	2,343	58,589	57,378	57,382
Total agency securities	1	1	(*)	21	21	22
Total Federal funds	5	-1,206	2,343	58,610	57,399	57,404
Trust funds:						
Legislative Branch:						
Library of Congress	(*)	4	2	1	6	5
United States Tax Court .....	.....	(*)	(*)	4	5	5
Other	(*)	(*)	(*)	27	26	27
The Judiciary:						
Judicial retirement funds	4	20	3	212	229	233
Department of Agriculture	(*)	179	-1	5	184	184
Department of Commerce .....	.....	(*)	(*)	.....	(*)	(*)
Department of Defense—Military:						
Voluntary separation incentive fund	2	-43	.....	844	799	801
Other	1	5	1	151	156	157
Department of Defense—Civil:						
Military retirement fund	-1,196	13,140	12,998	96,690	111,026	109,830
Other	-13	8	136	1,213	1,234	1,221

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, December 1993 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund:						
Public debt securities	4,496	2,726	3,938	126,078	124,309	128,804
Federal supplementary medical insurance trust fund	879	1,594	5,800	23,268	23,983	24,862
Other	8	30	27	659	682	690
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	14,338	13,825	213	355,510	354,997	369,335
Federal disability insurance trust fund	-407	-1,227	-1,697	10,237	9,416	9,010
Department of the Interior:						
Public debt securities	12	118	-77	184	290	302
Department of Justice						
Public debt securities	-24	82	169	.....	106	82
Department of Labor:						
Unemployment trust fund	-983	-730	-1,621	36,607	36,860	35,877
Other	-11	-28	-30	53	35	25
Department of State:						
Foreign Service retirement and disability fund	-8	5	322	6,662	6,675	6,667
Other	50	12	.....	38	(* *)	50
Department of Transportation:						
Highway trust fund	803	-310	266	22,004	20,891	21,694
Airport and airway trust fund	-175	165	-64	12,672	13,012	12,837
Other	-15	1	53	1,675	1,690	1,676
Department of the Treasury						
Other	-15	-78	-81	209	147	132
Department of Veterans Affairs:						
General post fund, national homes						
National service life insurance:	.....	(* *)	.....	39	38	38
Public debt securities	440	318	404	11,666	11,544	11,984
United States government life Insurance Fund	(* *)	-3	-1	125	122	122
Veterans special life insurance fund	59	47	55	1,462	1,450	1,508
Environmental Protection Agency						
Other	88	74	132	5,477	5,463	5,551
National Aeronautics and Space Administration						
Other	(* *)	(* *)	(* *)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	11,196	7,630	7,604	311,705	308,139	319,335
Employees health benefits fund	173	250	199	6,794	6,871	7,044
Employees life insurance fund	10	320	318	13,688	13,998	14,008
Retired employees health benefits fund	(* *)	(* *)	(* *)	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(* *)	(* *)	1	52	52	52
Japan-United States Friendship Commission	(* *)	-1	(* *)	17	16	16
Railroad Retirement Board	-60	-162	-44	11,961	11,859	11,799
Other	1	4	2	125	128	129
Total public debt securities	29,651	37,977	29,028	1,058,131	1,066,456	1,096,108
Total trust funds	29,651	37,977	29,028	1,058,131	1,066,456	1,096,108
Grand total	29,656	36,771	31,371	1,116,740	1,123,856	1,153,512

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	37,680	37,634	54,183										129,497	121,548
Corporation income taxes	2,158	2,208	28,239										32,604	26,525
Social insurance taxes and contributions:														
Employment taxes and contributions	29,440	31,525	33,273										94,238	89,651
Unemployment insurance	1,046	2,773	259										4,078	3,549
Other retirement contributions	343	385	423										1,150	1,213
Excise taxes	3,597	4,808	4,695										13,101	11,766
Estate and gift taxes	990	1,305	1,179										3,475	2,940
Customs duties	1,708	1,688	1,584										4,980	4,708
Miscellaneous receipts	1,706	781	1,582										4,069	3,233
Total—Receipts this year	78,668	83,107	125,416										287,191	.....
(On-budget)	55,864	58,700	99,721										214,285	.....
(Off-budget)	22,804	24,407	25,694										72,905	.....
Total—Receipts prior year	76,824	74,625	113,683										.....	265,132
(On budget)	55,048	51,211	89,586										.....	195,845
(Off budget)	21,776	23,414	24,096										.....	69,286
Outlays														
Legislative Branch	378	206	204										787	608
The Judiciary	158	219	190										568	481
Executive Office of the President	20	18	16										53	54
Funds Appropriated to the President:														
International Security Assistance	3,302	397	366										4,065	4,247
International Development Assistance	557	351	242										1,150	1,107
Other	133	348	17										498	316
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	900	2,263	2,614										5,777	7,274
Other	3,993	4,886	3,794										12,673	12,046
Department of Commerce	264	277	282										823	802
Department of Defense:														
Military:														
Military personnel	6,634	5,357	8,626										20,617	21,942
Operation and maintenance	6,413	7,049	6,953										20,415	21,931
Procurement	5,131	5,132	5,746										16,009	18,000
Research, development, test, and evaluation	2,987	2,875	2,949										8,810	9,092
Military construction	404	388	390										1,182	1,320
Family housing	226	208	241										675	701
Revolving and management funds	1,568	816	275										2,659	1,690
Defense cooperation account	(*)	(*)	(*)										(*)	-37
Other	-217	-27	572										328	211
Total Military	23,147	21,796	25,752										70,695	74,848
Civil	2,550	2,515	2,550										7,614	7,508
Department of Education	1,805	3,356	2,535										7,697	7,672
Department of Energy	1,710	1,723	1,492										4,925	4,654
Department of Health and Human Services, except Social Security:														
Public Health Service	1,467	1,700	1,633										4,799	4,487
Health Care Financing Administration:														
Grants to States for Medicaid	7,394	6,626	7,088										21,107	18,127
Federal hospital ins. trust fund	7,432	8,006	9,319										24,758	21,971
Federal supp. med. ins. trust fund	4,650	4,838	5,846										15,334	13,609
Other	3,783	3,801	3,782										11,366	14,239
Social Security Administration	2,970	2,061	3,892										8,923	8,559
Administration for children and families	2,797	2,723	2,828										8,348	6,817
Other	-5,060	-5,060	-5,094										-15,214	-18,440
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	22,546	22,554	22,927										68,027	86,876
Federal disability ins. trust fund	2,992	2,998	2,991										8,981	10,555
Other	-977	-7	-17										-1,001	-1,549

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994—Continued
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	2,645	2,415	2,309										7,368	6,873
Department of the Interior	527	600	514										1,640	1,645
Department of Justice	749	905	773										2,427	2,977
Department of Labor:														
Unemployment trust fund	2,710	2,762	3,146										8,617	9,620
Other	652	61	673										1,386	748
Department of State	843	586	478										1,908	1,794
Department of Transportation:														
Highway trust fund	1,774	1,601	1,516										4,891	4,286
Other	1,377	1,651	2,224										5,253	4,574
Department of the Treasury:														
Interest on the public debt	17,638	22,260	52,712										92,611	92,162
Other	-102	75	983										956	-241
Department of Veterans Affairs:														
Compensation and pensions	1,400	1,406	2,748										5,553	5,396
National service life	66	57	75										197	115
United States government life	2	1	2										5	4
Other	1,338	1,705	1,613										4,656	4,386
Environmental Protection Agency	430	506	458										1,394	1,461
General Services Administration	239	-489	384										134	421
National Aeronautics and Space Administration	1,079	1,214	1,191										3,484	3,681
Office of Personnel Management	3,335	2,879	3,079										9,293	8,662
Small Business Administration	14	146	49										209	252
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance funds	52	-182	-1,322										-1,452	-518
Savings association fund	-5	4	8										7	-1
FSLIC resolution fund	(* *)	8	-140										-133	282
Postal Service:														
Public enterprise funds (off-budget)	-509	-237	146										-600	225
Payment to the Postal Service fund	61												61	69
Resolution Trust Corporation	7	-1,169	2,471										1,310	-7,598
Tennessee Valley Authority	106	168	101										374	692
Other independent agencies	1,705	2,048	991										4,744	4,865
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,572	-2,449	-2,592										-7,613	-7,532
Interest received by trust funds	-359	-5,173	-36,027										-41,560	-39,856
Rents and royalties on outer continental shelf lands	-21	-461	-145										-627	-716
Other	(* *)	(* *)	(* *)										(* *)	(* *)
Totals this year:														
Total outlays	124,090	121,488	133,667										379,246	.....
(On-budget)	100,568	96,724	121,985										319,277	.....
(Off-budget)	23,523	24,764	11,683										59,969	.....
Total-surplus (+) or deficit (-)	-45,422	-38,381	-8,252										-92,055	.....
(On-budget)	-44,704	-38,024	-22,263										-104,992	.....
(Off-budget)	-719	-357	+14,012										+12,936	.....
Total borrowing from the public	4,255	71,028	13,995										89,278	81,494
Total-outlays prior year	125,616	107,351	152,629										.....	385,596
(On-budget)	103,775	83,432	116,568										.....	303,775
(Off-budget)	21,841	23,919	36,061										.....	81,821
Total-surplus (+) or deficit (-) prior year	-48,792	-32,726	-38,947										.....	-120,465
(On-budget)	-48,727	-32,221	-26,982										.....	-107,930
(Off-budget)	-65	-505	-11,965										.....	-12,535

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of December 31, 1993

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	867	898	-31	1,758	1,578	180	12,672	13,012	12,837
Black lung disability	54	51	2	149	150	-1	.....	.....	.....
Federal disability insurance	2,869	2,991	-122	7,639	8,981	-1,342	10,237	9,416	9,010
Federal employees life and health .....	.....	-174	174	.....	-384	384	20,484	20,871	21,054
Federal employees retirement	14,476	3,012	11,465	16,915	9,000	7,915	318,583	315,048	326,239
Federal hospital insurance	12,725	9,319	3,406	26,446	24,758	1,688	126,078	124,309	128,804
Federal old-age and survivors insurance	37,207	22,927	14,280	81,706	68,027	13,679	355,510	354,997	369,335
Federal supplementary medical insurance ...	6,077	5,846	230	16,189	15,334	856	23,268	23,983	24,862
Highways	2,132	1,665	467	5,088	5,317	-229	22,004	20,891	21,694
Military advances	1,260	1,223	36	3,193	3,346	-153	.....	.....	.....
Railroad retirement	353	660	-307	1,107	1,929	-822	11,961	11,859	11,799
Military retirement	920	2,182	-1,263	20,025	6,588	13,437	96,690	111,026	109,830
Unemployment	2,217	3,146	-929	7,809	8,617	-808	36,607	36,860	35,877
Veterans life insurance	567	36	531	630	233	397	13,253	13,116	13,615
All other trust	411	419	-8	1,073	908	165	10,784	11,069	11,153
Total trust fund receipts and outlays and investments held from Table 6-D	82,133	54,201	27,932	189,726	154,382	35,343	1,058,131	1,066,456	1,096,108
Less: Interfund transactions	43,182	43,182	.....	76,076	76,076	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	38,951	11,019	27,932	113,650	78,307	35,343			
Total Federal fund receipts and outlays	89,231	125,414	-36,184	181,420	308,819	-127,399			
Less: Interfund transactions	19	19	.....	253	253	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	89,211	125,395	-36,184	181,167	308,566	-127,399			
Less: offsetting proprietary receipts	2,747	2,747	.....	7,626	7,626	.....		
Net budget receipts & outlays	125,416	133,667	-8,252	287,191	379,246	-92,055			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, December 1993 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	54,183	129,497	121,548
Corporation income taxes	28,239	32,604	26,525
Social insurance taxes and contributions:			
Employment taxes and contributions	33,273	94,238	89,651
Unemployment insurance	259	4,078	3,549
Other retirement contributions	423	1,150	1,213
Excise taxes	4,695	13,101	11,766
Estate and gift taxes	1,179	3,475	2,940
Customs	1,584	4,980	4,708
Miscellaneous	1,582	4,069	3,233
Total	125,416	287,191	265,132
NET OUTLAYS			
National defense	26,809	74,080	77,973
International affairs	548	7,244	7,319
General science, space, and technology	1,496	4,439	4,593
Energy	385	1,320	1,661
Natural resources and environment	1,567	6,263	6,683
Agriculture	3,074	6,753	7,808
Commerce and housing credit	1,126	143	-6,556
Transportation	3,714	10,095	8,880
Community and Regional Development	772	2,600	2,453
Education, training, employment and social services	4,455	13,139	12,287
Health	8,906	26,897	23,632
Medicare	13,803	36,023	31,074
Income security	19,771	53,877	50,914
Social Security	25,917	77,012	97,430
Veterans benefits and services	4,469	10,486	9,969
Administration of justice	1,244	3,560	3,633
General government	1,708	3,665	4,939
Interest	16,638	49,891	49,152
Undistributed offsetting receipts	-2,737	-8,240	-8,247
Total	133,667	379,246	385,596

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 —* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19 —*
- The United States Budget in Brief, FY 19 —*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the January 1994 Statement will be 2:00 pm EST February 22, 1994.

For sale by the Superintendent of Documents, U.S. Government Printing
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No single copies are sold.

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Monthly Treasury Statement

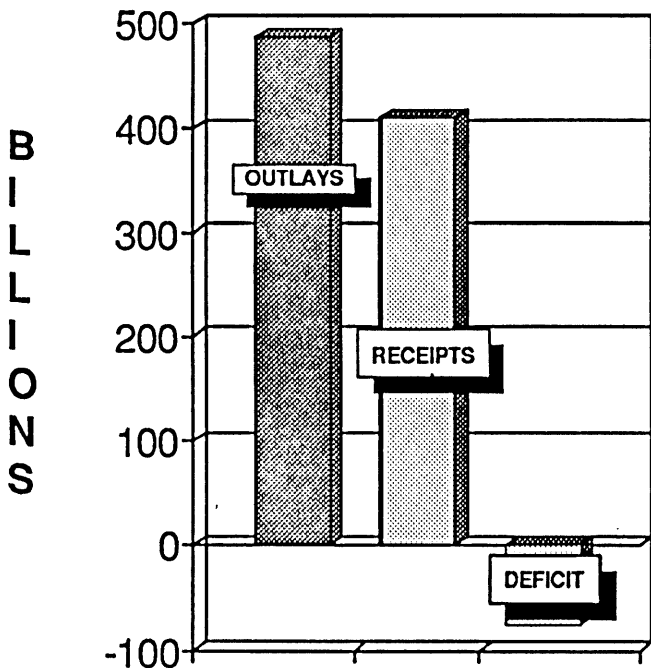
of Receipts and Outlays
of the United States Government

For Fiscal Year 1994 Through January 31, 1994, and Other Periods

Highlight

This issue includes the estimates from the President's budget for fiscal years 1994 and 1995, released by the Office of Management and Budget on February 7, 1994.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH JANUARY 1994



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994, by Month

[\$ millions]

Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1993			
October	76,824	125,616	48,792
November	74,625	107,351	32,726
December	113,683	152,629	38,947
January	112,712	82,896	-29,817
February	65,975	114,172	48,197
March	83,284	127,258	43,974
April	132,012	123,921	-8,091
May	70,638	107,601	36,963
June	128,566	117,467	-11,099
July	80,626	120,204	39,577
August	86,734	109,812	23,078
September	127,469	118,904	-8,565
Year-to-Date	1,153,147	1,407,831	254,684
FY 1994			
October	78,668	124,090	45,422
November	83,107	121,488	38,381
December	125,416	133,667	8,252
January	122,968	107,355	-15,613
Year-to-Date	410,159	486,601	76,442

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

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, January 1994 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1993)	Budget Estimates Next Fiscal Year (1995) ¹
Total on-budget and off-budget results:					
Total receipts	122,968	410,159	1,249,071	377,844	1,353,815
On-budget receipts	94,397	308,683	912,892	285,969	998,594
Off-budget receipts	28,571	101,476	336,179	91,875	355,221
Total outlays	107,355	486,601	1,483,829	468,492	1,518,945
On-budget outlays	83,164	402,440	1,202,953	388,697	1,223,582
Off-budget outlays	24,192	84,161	280,876	79,795	295,364
Total surplus (+) or deficit (-)	+15,613	-76,442	-234,758	-90,648	-165,130
On-budget surplus (+) or deficit (-)	+11,234	-93,758	-290,061	-102,727	-224,987
Off-budget surplus (+) or deficit (-)	+4,379	+17,315	+55,303	+12,079	+59,857
Total on-budget and off-budget financing	-15,613	76,442	234,758	90,648	165,130
Means of financing:					
Borrowing from the public	-6,933	82,345	225,234	73,140	173,715
Reduction of operating cash, increase (-)	-8,090	-5,306	12,506	12,463	.....
By other means	-590	-596	-2,982	5,045	-8,585

¹These figures are based on the FY 1995 Budget, released by the Office of Management and Budget on February 7, 1994.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994

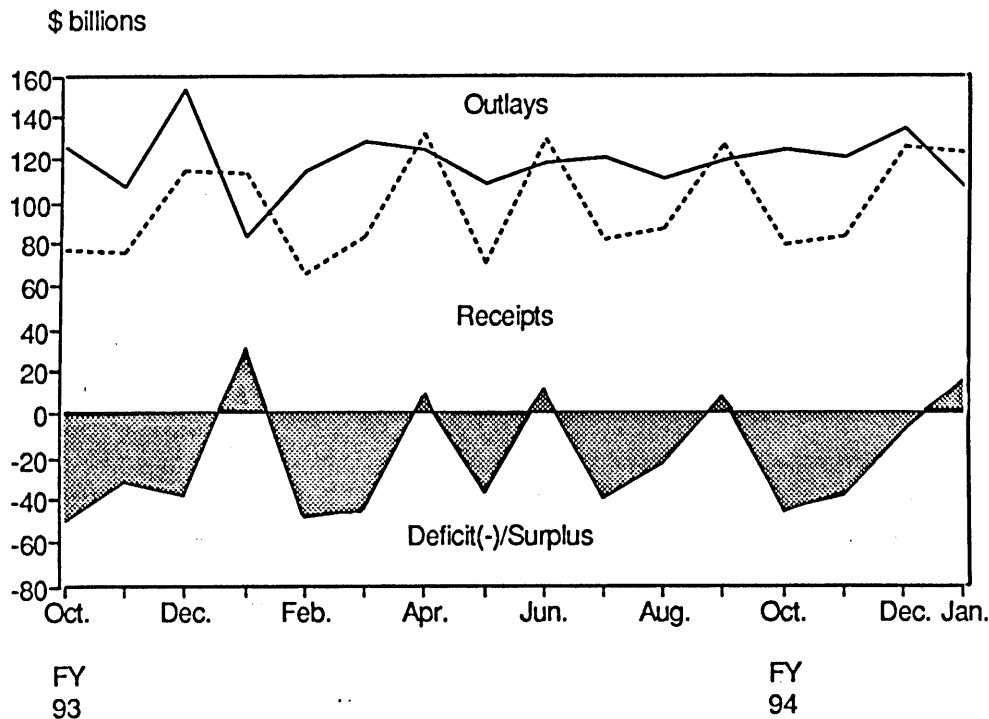


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1993 and 1994

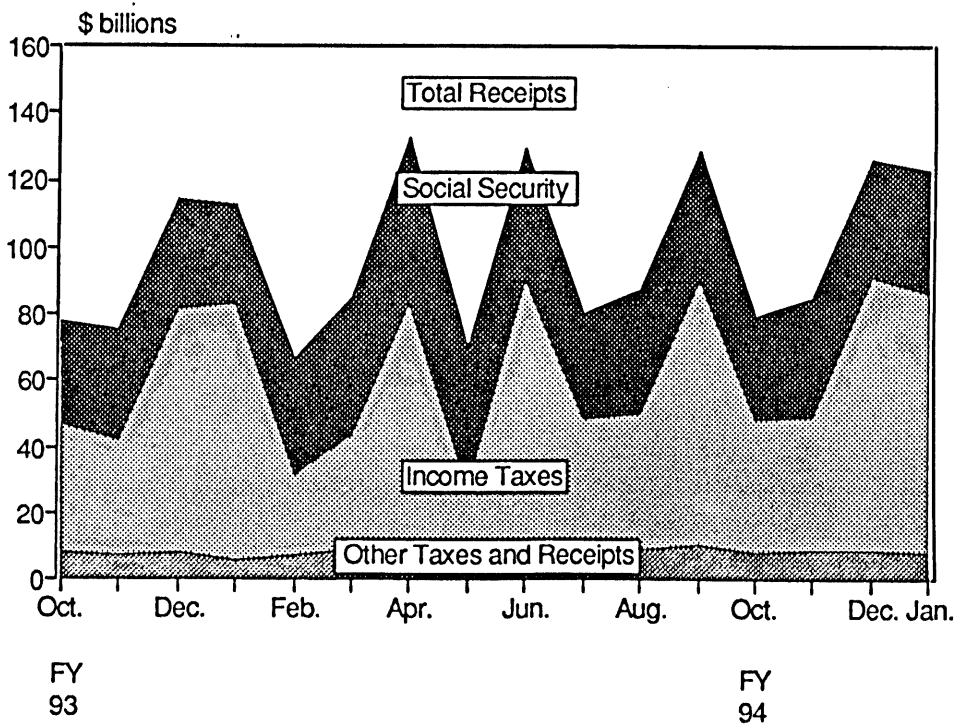


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1993 and 1994

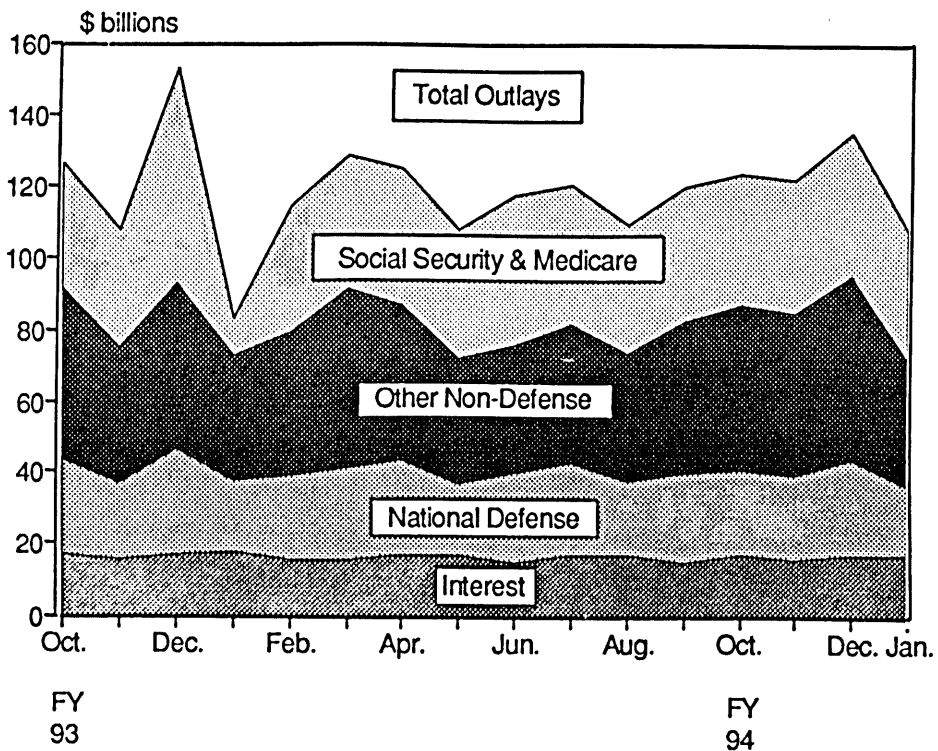


Table 3. Summary of Receipts and Outlays of the U.S. Government, January 1994 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	74,167	203,664	195,251	549,901
Corporation income taxes	3,916	36,521	29,736	130,719
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	28,571	101,476	91,875	336,179
Employment taxes and contributions (on-budget)	7,260	28,593	25,986	93,974
Unemployment insurance	794	4,872	4,393	27,041
Other retirement contributions	358	1,508	1,575	4,729
Excise taxes	4,011	17,111	15,073	54,550
Estate and gift taxes	1,105	4,580	3,828	12,749
Customs duties	1,526	6,506	6,018	19,198
Miscellaneous receipts	1,260	5,329	4,108	20,031
Total Receipts	122,968	410,159	377,844	1,249,071
(On-budget)	94,397	308,683	285,969	912,892
(Off-budget)	28,571	101,476	91,875	336,179
Budget Outlays				
Legislative Branch	212	1,000	829	2,755
The Judiciary	179	746	702	2,872
Executive Office of the President	20	73	75	193
Funds Appropriated to the President	673	6,386	6,621	11,383
Department of Agriculture	4,789	23,238	23,836	64,931
Department of Commerce	244	1,068	1,034	3,234
Department of Defense—Military	17,752	88,447	93,786	267,484
Department of Defense—Civil	2,509	10,123	9,946	30,980
Department of Education	1,102	8,799	10,576	28,738
Department of Energy	1,269	6,195	5,434	17,206
Department of Health and Human Services, except Social Security	21,710	101,130	90,691	316,615
Department of Health and Human Services, Social Security	24,591	100,599	95,098	314,663
Department of Housing and Urban Development	1,564	8,932	8,659	25,535
Department of the Interior	677	2,317	2,162	7,240
Department of Justice	822	3,249	3,771	10,817
Department of Labor	3,508	13,511	14,472	37,111
Department of State	407	2,315	2,165	5,785
Department of Transportation	2,498	12,642	11,218	36,687
Department of the Treasury:				
Interest on the Public Debt	17,899	110,509	110,224	298,505
Other	590	1,547	332	10,763
Department of Veterans Affairs	2,132	12,543	11,519	37,919
Environmental Protection Agency	456	1,850	1,898	6,539
General Services Administration	-658	-524	-241	1,048
National Aeronautics and Space Administration	1,015	4,500	4,773	14,183
Office of Personnel Management	3,249	12,542	11,991	38,101
Small Business Administration	-7	202	250	604
Other independent agencies:				
Resolution Trust Corporation	-74	1,235	-8,164	3,555
Other	1,262	4,263	5,592	11,617
Undistributed offsetting receipts:				
Interest	-122	-41,682	-39,847	-85,845
Other	-2,914	-11,154	-10,908	-37,389
Total outlays	107,355	486,601	468,492	1,483,829
(On-budget)	83,164	402,440	388,697	1,202,953
(Off-budget)	24,192	84,161	79,795	280,876
Surplus (+) or deficit (-)	+15,613	-76,442	-90,648	-234,758
(On-budget)	+11,234	-93,758	-102,727	-290,061
(Off-budget)	+4,379	+17,315	+12,079	+55,303

¹These figures are based on the FY 1995 Budget, released by the Office of Management and Budget on February 7, 1994.

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

Table 4. Receipts of the U.S. Government, January 1994 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	1236,838			160,129			152,036		
Presidential Election Campaign Fund	1			1			1		
Other	137,798			47,297			47,474		
Total—Individual income taxes	74,637	470	74,167	207,428	3,764	203,664	199,512	4,261	195,251
Corporation income taxes	4,761	844	3,916	40,849	4,328	36,521	34,293	4,557	29,736
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	126,950		26,950	92,841		92,841	85,256		85,256
Self-Employment Contributions Act taxes	1,143		-1,143	-1,143		-1,143	-2,270		-2,270
Deposits by States	(*)		(*)	-45		-45	-10		-10
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	25,806		25,806	91,653		91,653	82,976		82,976
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	12,888		2,888	9,947		9,947	9,141		9,141
Self-Employment Contributions Act taxes	123		-123	-123		-123	-241		-241
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	-1		-1
Other									
Total—FDI trust fund	2,764		2,764	9,824		9,824	8,899		8,899
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	17,188		7,188	27,614		27,614	25,244		25,244
Self-Employment Contributions Act taxes	323		-323	-323		-323	-521		-521
Receipts from Railroad Retirement Board									
Deposits by States	(*)		(*)	(*)		(*)	-3		-3
Total—FHI trust fund	6,865		6,865	27,291		27,291	24,719		24,719
Railroad retirement accounts:									
Rail industry pension fund	243		243	734		713	700		693
Railroad Social Security equivalent benefit	153		153	588		588	573		573
Total—Employment taxes and contributions	35,831		35,831	130,090	21	130,069	117,868	7	117,860
Unemployment insurance:									
State taxes deposited in Treasury	474		474	3,843		3,843	3,341		3,341
Federal Unemployment Tax Act taxes	314		314	1,023		1,014	1,021		1,000
Railroad unemployment taxes	6		6	14		14	24		24
Railroad debt repayment	(*)		(*)	1		1	28		28
Total—Unemployment insurance	794		794	4,881	10	4,872	4,414	21	4,393
Other retirement contributions:									
Federal employees retirement — employee contributions	352		352	1,480		1,480	1,543		1,543
Contributions for non-federal employees	6		6	28		28	32		32
Total—Other retirement contributions	358		358	1,508		1,508	1,575		1,575
Total—Social insurance taxes and contributions	36,983		36,983	136,479	31	136,448	123,857	28	123,829
Excise taxes:									
Miscellaneous excise taxes ⁴	2,729	135	2,594	10,367	550	9,817	9,374	146	9,228
Airport and airway trust fund	148	7	141	1,492	10	1,483	-113	5	-118
Highway trust fund	1,389	169	1,220	5,690	84	5,607	5,850	99	5,751
Black lung disability trust fund	56		56	204		204	213		213
Total—Excise taxes	4,323	312	4,011	17,755	643	17,111	15,324	251	15,073
Estate and gift taxes	1,133	28	1,105	4,702	122	4,580	3,921	93	3,828
Customs duties	1,582	56	1,526	6,809	304	6,506	6,268	251	6,018
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	1,004		1,004	4,330		4,330	2,940		2,940
All other	256	(*)	256	1,003	3	1,000	1,170	1	1,168
Total — Miscellaneous receipts	1,261	(*)	1,260	5,332	3	5,329	4,110	1	4,108
Total — Receipts	124,678	1,710	122,968	419,353	9,195	410,159	387,285	9,441	377,844
Total — On-budget	96,107	1,710	94,397	317,877	9,195	308,683	295,411	9,441	285,969
Total — Off-budget	28,571		28,571	101,476		101,476	91,875		91,875

¹In accordance with the provisions of the Social Security Act as amended, "Individual Income Taxes Withheld" have been decreased and "Federal Contributions Act Taxes" correspondingly increased by \$1,330 million to correct estimates for the quarter ending December 31, 1992. "Individual Income Taxes Other" have been increased and "Self Employment Contributions Act Taxes" correspondingly decreased by \$3,164 million to correct estimates for calendar year 1991 and prior.

²This amount has been adjusted by collections not reported in the current month by the Internal Revenue Service.

³This amount is partially estimated and will be adjusted pending further analysis of the accounting data.

⁴Includes amounts for the windfall profits tax pursuant to P.L. 96-223.

... No Transactions.

(*) Less than \$500,000.

Table 5. Outlays of the U.S. Government, January 1994 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	35	(* *)	35	139	(* *)	138	140	(* *)	140
House of Representatives	69	4	66	261	6	255	250	3	247
Joint items	6	.....	6	26	.....	26	25	.....	25
Congressional Budget Office	2	.....	2	7	.....	7	7	.....	7
Architect of the Capitol	13	(* *)	13	67	2	65	83	3	80
Library of Congress	22	.....	22	268	.....	268	107	.....	107
Government Printing Office:									
Revolving fund (net)	23	.....	23	58	.....	58	17	.....	17
General fund appropriations	9	.....	9	32	.....	32	35	.....	35
General Accounting Office	32	.....	32	135	.....	135	152	.....	152
United States Tax Court	2	.....	2	10	.....	10	12	.....	12
Other Legislative Branch agencies	2	.....	2	10	.....	10	11	.....	11
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	1	-1	.....	2	-2
Intrabudgetary transactions	-1	.....	-1	-4	.....	-4	-3	.....	-3
Total—Legislative Branch	217	5	212	1,010	10	1,000	837	8	829
The Judiciary:									
Supreme Court of the United States	3	.....	3	9	.....	9	7	.....	7
Courts of Appeals, District Courts, and other judicial services	164	(* *)	164	699	1	698	687	(* *)	687
Other	12	.....	12	40	.....	40	9	.....	9
Total—The Judiciary	179	(* *)	179	747	1	746	702	(* *)	702
Executive Office of the President:									
Compensation of the President and the White House Office	4	.....	4	15	.....	15	13	.....	13
Office of Management and Budget	5	.....	5	20	.....	20	19	.....	19
Other	11	.....	11	39	.....	39	43	.....	43
Total—Executive Office of the President	20	.....	20	73	.....	73	75	.....	75
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	60	69	-9	255	158	98	320	164	156
Foreign military financing grants	223	.....	223	2,601	.....	2,601	2,697	.....	2,697
Economic support fund	108	.....	108	1,683	.....	1,683	1,895	.....	1,895
Military assistance	8	.....	8	11	.....	11	-6	.....	-6
Peacekeeping Operations	5	.....	5	24	.....	24	14	.....	14
Other	2	.....	2	10	.....	10	10	.....	10
Proprietary receipts from the public .....	.....	209	-209	.....	233	-233	.....	105	-105
Total—International Security Assistance	406	277	129	4,585	391	4,194	4,930	269	4,661
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association	160	.....	160	354	.....	354	367	.....	367
International organizations and programs	2	.....	2	116	.....	116	144	.....	144
Other	1	.....	1	201	.....	201	240	.....	240
Total—Multilateral Assistance	164	.....	164	671	.....	671	751	.....	751
Agency for International Development:									
Functional development assistance program	103	.....	103	379	.....	379	447	.....	447
Sub-Saharan Africa development assistance	36	.....	36	199	.....	199	227	.....	227
Operating expenses	45	.....	45	174	.....	174	144	.....	144
Payment to the Foreign Service retirement and disability fund	44	.....	44	44	.....	44	.....	.....	.....
Other	42	14	28	239	26	213	177	19	157
Proprietary receipts from the public .....	.....	53	-53	.....	199	-199	.....	297	-297
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Agency for International Development	269	67	202	1,036	225	810	995	317	678
Peace Corps	17	.....	17	78	.....	78	64	.....	64
Overseas Private Investment Corporation	6	8	-1	15	68	-53	36	81	-45
Other	6	(* *)	6	32	(* *)	32	28	1	27
Total—International Development Assistance	462	75	388	1,832	294	1,538	1,874	399	1,475
International Monetary Programs	-41	.....	-41	323	.....	323	644	.....	644
Military Sales Programs:									
Special defense acquisition fund	13	(* *)	13	67	73	-6	93	75	18
Foreign military sales trust fund	1,015	.....	1,015	4,361	.....	4,361	4,054	.....	4,054
Kuwait civil reconstruction trust fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	4	.....	4
Proprietary receipts from the public .....	.....	836	-836	.....	4,029	-4,029	.....	4,240	-4,240
Other	5	.....	5	6	.....	6	4	.....	4
Total—Funds Appropriated to the President	1,861	1,188	673	11,173	4,788	6,386	11,603	4,983	6,621

Table 5. Outlays of the U.S. Government, January 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	52	.....	52	227	.....	227	255	.....	255
Cooperative State Research Service	40	.....	40	154	.....	154	143	.....	143
Extension Service	34	.....	34	137	.....	137	135	.....	135
Animal and Plant Health Inspection Service	38	.....	38	144	.....	144	161	.....	161
Food Safety and Inspection Service	36	.....	36	151	.....	151	157	.....	157
Agricultural Marketing Service	92	.....	92	326	1	325	409	1	408
Soil Conservation Service:									
Watershed and flood prevention operations	20	.....	20	93	.....	93	81	.....	81
Conservation operations	45	.....	45	181	.....	181	181	.....	181
Other	6	.....	6	26	.....	26	28	.....	28
Agricultural Stabilization and Conservation Service:									
Conservation programs	14	.....	14	1,787	.....	1,787	1,712	.....	1,712
Other	58	.....	58	225	.....	225	226	.....	226
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	24	349	-325	323	827	-504	285	913	-628
Rural housing insurance fund	304	220	84	982	1,091	-110	1,004	1,050	-46
Other .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Salaries and expenses	52	.....	52	195	.....	195	206	.....	206
Other	6	.....	6	27	.....	27	28	.....	28
Total—Farmers Home Administration	386	569	-183	1,526	1,918	-392	1,523	1,964	-440
Foreign assistance programs	91	.....	91	363	.....	363	105	.....	105
Rural Development Administration:									
Rural development insurance fund	32	71	-40	246	222	24	301	187	113
Rural water and waste disposal grants	23	.....	23	107	.....	107	85	.....	85
Other	6	(* *)	5	23	1	22	24	1	23
Rural Electrification Administration	703	754	-51	878	1,449	-571	750	1,418	-668
Federal Crop Insurance Corporation	357	25	332	1,216	321	895	349	310	40
Commodity Credit Corporation:									
Price support and related programs	1,614	732	882	9,027	2,641	6,386	10,721	2,293	8,428
National Wool Act Program	1	.....	1	2	.....	2	4	.....	4
Food and Nutrition Service:									
Food stamp program	2,166	.....	2,166	8,531	.....	8,531	8,129	.....	8,129
State child nutrition programs	636	.....	636	2,400	.....	2,400	2,372	.....	2,372
Women, infants and children programs	278	.....	278	1,087	.....	1,087	990	.....	990
Other	91	.....	91	233	.....	233	239	.....	239
Total—Food and Nutrition Service	3,172	.....	3,172	12,251	.....	12,251	11,730	.....	11,730
Forest Service:									
National forest system	98	.....	98	434	.....	434	484	.....	484
Forest service permanent appropriations	21	.....	21	140	.....	140	146	.....	146
Other	68	.....	68	406	.....	406	487	.....	487
Total—Forest Service	186	.....	186	980	.....	980	1,117	.....	1,117
Other	74	4	70	234	11	222	208	12	196
Proprietary receipts from the public .....	.....	131	-131	.....	498	-498	.....	384	-384
Intrabudgetary transactions	-1	.....	-1	.....	.....	.....	.....	.....	.....
Total—Department of Agriculture	7,076	2,287	4,789	30,302	7,064	23,238	30,405	6,569	23,836
Department of Commerce:									
Economic Development Administration	22	2	20	96	7	88	86	10	76
Bureau of the Census	22	.....	22	100	.....	100	132	.....	132
Promotion of Industry and Commerce	21	.....	21	89	.....	89	102	.....	102
Science and Technology:									
National Oceanic and Atmospheric Administration	150	2	148	665	5	660	610	9	600
Patent and Trademark Office	8	.....	8	24	.....	24	31	.....	31
National Institute of Standards and Technology	20	.....	20	85	.....	85	81	.....	81
Other	7	3	4	34	12	22	30	12	18
Total—Science and Technology	184	4	180	808	17	791	752	22	731
Other	11	.....	11	39	.....	39	31	.....	31
Proprietary receipts from the public .....	.....	10	-10	.....	40	-40	.....	38	-38
Intrabudgetary transactions .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	260	16	244	1,132	64	1,068	1,103	69	1,034

Table 5. Outlays of the U.S. Government, January 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	1,041	.....	1,041	8,758	.....	8,758	9,620	.....	9,620
Department of the Navy	999	.....	999	8,381	.....	8,381	9,455	.....	9,455
Department of the Air Force	539	.....	539	6,057	.....	6,057	7,252	.....	7,252
Total—Military personnel	2,579	.....	2,579	23,197	.....	23,197	26,327	.....	26,327
Operation and maintenance:									
Department of the Army	2,274	.....	2,274	7,147	.....	7,147	8,183	.....	8,183
Department of the Navy	1,814	.....	1,814	6,955	.....	6,955	7,313	.....	7,313
Department of the Air Force	2,951	.....	2,951	8,374	.....	8,374	7,636	.....	7,636
Defense agencies	1,629	.....	1,629	6,607	.....	6,607	5,786	.....	5,786
Total—Operation and maintenance	8,668	.....	8,668	29,083	.....	29,083	28,918	.....	28,918
Procurement:									
Department of the Army	-192	.....	-192	2,162	.....	2,162	3,927	.....	3,927
Department of the Navy	2,082	.....	2,082	8,585	.....	8,585	9,416	.....	9,416
Department of the Air Force	1,773	.....	1,773	7,856	.....	7,856	8,571	.....	8,571
Defense agencies	380	.....	380	1,448	.....	1,448	1,113	.....	1,113
Total—Procurement	4,043	.....	4,043	20,051	.....	20,051	23,027	.....	23,027
Research, development, test, and evaluation:									
Department of the Army	650	.....	650	2,073	.....	2,073	1,932	.....	1,932
Department of the Navy	631	.....	631	2,251	.....	2,251	2,283	.....	2,283
Department of the Air Force	800	.....	800	4,579	.....	4,579	4,595	.....	4,595
Defense agencies	597	.....	597	2,586	.....	2,586	2,917	.....	2,917
Total—Research, development, test and evaluation	2,678	.....	2,678	11,489	.....	11,489	11,728	.....	11,728
Military construction:									
Department of the Army	101	.....	101	359	.....	359	339	.....	339
Department of the Navy	100	.....	100	190	.....	190	333	.....	333
Department of the Air Force	85	.....	85	363	.....	363	458	.....	458
Defense agencies	129	.....	129	685	.....	685	523	.....	523
Total—Military construction	415	.....	415	1,597	.....	1,597	1,653	.....	1,653
Family housing:									
Department of the Army	118	.....	118	374	.....	374	418	.....	418
Department of the Navy	72	.....	72	234	.....	234	253	.....	253
Department of the Air Force	80	.....	80	320	.....	320	268	.....	268
Defense agencies	6	3	3	29	10	20	28	2	25
Revolving and management funds:									
Department of the Army	-1	.....	-1	-58	.....	-58	67	.....	67
Department of the Navy	88	.....	88	231	.....	231	1	.....	1
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	-963	.....	-963	1,626	.....	1,626	2,195	.....	2,195
Other	-17	(*)	-17	-30	1	-31	-13	1	-14
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of the Navy	2	1	1	9	5	4	17	7	10
Department of the Air Force	(*)	(*)	(*)	3	3	(*)	12	13	-1
Defense agencies	2	.....	2	106	.....	106	-45	.....	-45
Proprietary receipts from the public:									
Department of the Army .....	.....	41	-41	.....	186	-186	.....	162	-162
Department of the Navy .....	.....	37	-37	.....	158	-158	.....	271	-271
Department of the Air Force .....	.....	18	-18	.....	180	-180	.....	166	-166
Defense agencies .....	.....	-42	42	.....	14	-14	.....	75	-75
Intrabudgetary transactions:									
Department of the Army	109	.....	109	245	.....	245	104	.....	104
Department of the Navy	12	.....	12	551	.....	551	832	.....	832
Department of the Air Force	-8	.....	-8	88	.....	88	37	.....	37
Defense agencies:									
Defense cooperation account .....	(*)	.....	(*)	(*)	.....	(*)	-13	.....	-13
Voluntary separation incentive fund .....	.....	.....	.....	.....	.....	.....	-860	.....	-860
Other	-73	.....	-73	-137	.....	-137	-435	.....	-435
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	3	-3	.....	7	-7
Defense agencies:									
Defense cooperation account .....	.....	(*)	(*)	.....	(*)	(*)	.....	25	-25
Total—Department of Defense—Military	17,811	58	17,752	89,007	560	88,447	94,518	732	93,786

Table 5. Outlays of the U.S. Government, January 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	75	.....	75	345	.....	345	367	.....	367
Operation and maintenance, general	76	.....	76	352	.....	352	460	.....	460
Other	153	.....	153	606	.....	606	672	.....	672
Proprietary receipts from the public .....	.....	12	-12	.....	51	-51	.....	58	-58
Total—Corps of Engineers	303	12	292	1,303	51	1,252	1,498	58	1,441
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,908	.....	11,908	12,273	.....	12,273
Retired pay .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Military retirement fund	2,200	.....	2,200	8,788	.....	8,788	8,425	.....	8,425
Intrabudgetary transactions .....	.....	.....	.....	-11,908	.....	-11,908	-12,273	.....	-12,273
Education benefits	10	.....	10	59	.....	59	64	.....	64
Other	8	(* *)	8	28	1	27	21	1	20
Proprietary receipts from the public .....	.....	1	-1	.....	4	-4	.....	3	-3
Total—Department of Defense—Civil	2,522	13	2,509	10,179	56	10,123	10,009	62	9,946
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	438	.....	438	2,203	.....	2,203	2,162	.....	2,162
Impact aid	28	.....	28	589	.....	589	463	.....	463
School improvement programs	113	.....	113	476	.....	476	526	.....	526
Chicago litigation settlement .....	.....	.....	.....	5	.....	5	5	.....	5
Indian education	7	.....	7	24	.....	24	23	.....	23
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Office of Elementary and Secondary Education	585	.....	585	3,296	.....	3,296	3,180	.....	3,180
Office of Bilingual Education and Minority Languages Affairs									
Affairs	25	.....	25	75	.....	75	59	.....	59
Office of Special Education and Rehabilitative Services:									
Special education	278	.....	278	975	.....	975	887	.....	887
Rehabilitation services and disability research	201	.....	201	761	.....	761	668	.....	668
Special institutions for persons with disabilities	14	.....	14	45	.....	45	46	.....	46
Office of Vocational and Adult Education	121	.....	121	431	.....	431	493	.....	493
Office of Postsecondary Education:									
College housing loans .....	.....	2	-2	1	24	-23	(* *)	29	-29
Student financial assistance	949	.....	949	2,912	.....	2,912	3,037	.....	3,037
Federal family education loans	1,238	.....	-1,238	-246	.....	-246	1,635	.....	1,635
Higher education	101	.....	101	271	.....	271	293	.....	293
Howard University	17	.....	17	67	.....	67	69	.....	69
Other	-1	.....	-1	4	.....	4	4	.....	4
Total—Office of Postsecondary Education	-174	2	-176	3,008	24	2,984	5,038	29	5,009
Office of Educational Research and Improvement									
Departmental management	44	.....	44	140	.....	140	128	.....	128
Proprietary receipts from the public	19	.....	19	117	.....	117	117	.....	117
.....	.....	9	-9	.....	26	-26	.....	12	-12
Total—Department of Education	1,113	11	1,102	8,849	50	8,799	10,617	41	10,576
Department of Energy:									
Atomic energy defense activities									
.....	862	.....	862	4,086	.....	4,086	3,570	.....	3,570
Energy programs:									
General science and research activities	97	.....	97	452	.....	452	474	.....	474
Energy supply, R and D activities	265	.....	265	1,028	.....	1,028	882	.....	882
Uranium supply and enrichment activities	9	.....	9	201	.....	201	361	.....	361
Fossil energy research and development	26	.....	26	133	.....	133	130	.....	130
Energy conservation	46	.....	46	168	.....	168	148	.....	148
Strategic petroleum reserve	14	.....	14	67	.....	67	112	.....	112
Nuclear waste disposal fund	15	.....	15	92	.....	92	105	.....	105
Other	43	(* *)	43	138	1	138	74	1	73
Total—Energy programs	516	(* *)	516	2,279	1	2,279	2,285	1	2,285
Power Marketing Administration									
Departmental administration	142	121	21	619	444	174	649	424	225
Proprietary receipts from the public	41	.....	41	149	.....	149	154	.....	154
Intrabudgetary transactions .....	.....	150	-150	.....	298	-298	.....	679	-679
Offsetting governmental receipts	8	.....	8	-152	.....	-152	-116	.....	-116
.....	.....	28	-28	.....	43	-43	.....	5	-5
Total—Department of Energy	1,568	299	1,269	6,981	786	6,195	6,543	1,110	5,434

Table 5. Outlays of the U.S. Government, January 1994 and Other Periods—Continued
 (\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	44	(* *)	44	235	1	234	234	2	232
Health Resources and Services Administration	193	.....	193	667	.....	667	609	.....	609
Indian Health Service	106	.....	106	552	.....	552	504	.....	504
Centers for Disease Control	111	.....	111	482	.....	482	424	.....	424
National Institutes of Health	639	.....	639	3,324	.....	3,324	2,913	.....	2,913
Substance Abuse and Mental Health Services Administration									
Administration	166	.....	166	723	.....	723	932	.....	932
Agency for Health Care Policy and Research	8	.....	8	26	.....	26	10	.....	10
Assistant secretary for health	-90	.....	-90	-30	.....	-30	211	.....	211
Total—Public Health Service	1,179	(* *)	1,178	5,978	1	5,977	5,837	2	5,835
Health Care Financing Administration:									
Grants to States for Medicaid	6,097	.....	6,097	27,205	.....	27,205	24,108	.....	24,108
Payments to health care trust funds	2,992	.....	2,992	14,294	.....	14,294	14,575	.....	14,575
Federal hospital insurance trust fund:									
Benefit payments	7,112	.....	7,112	31,597	.....	31,597	27,812	.....	27,812
Administrative expenses and construction	81	.....	81	354	.....	354	330	.....	330
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quinquennial transfers to the general fund from FHI ..	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	7,193	.....	7,193	31,951	.....	31,951	28,142	.....	28,142
Federal supplementary medical insurance trust fund:									
Benefit payments	4,009	.....	4,009	18,927	.....	18,927	16,897	.....	16,897
Administrative expenses and construction	161	.....	161	577	.....	577	393	.....	393
Total—FSMI trust fund	4,170	.....	4,170	19,504	.....	19,504	17,289	.....	17,289
Other	-23	.....	-23	40	.....	40	193	.....	193
Total—Health Care Financing Administration	20,429	.....	20,429	92,994	.....	92,994	84,307	.....	84,307
Social Security Administration:									
Payments to Social Security trust funds	1,559	.....	1,559	2,564	.....	2,564	3,062	.....	3,062
Special benefits for disabled coal miners	64	.....	64	263	.....	263	268	.....	268
Supplemental security income program	137	.....	137	7,856	.....	7,856	7,102	.....	7,102
Total—Social Security Administration	1,760	.....	1,760	10,683	.....	10,683	10,432	.....	10,432
Administration for children and families:									
Family support payments to States	1,421	.....	1,421	5,497	.....	5,497	5,156	.....	5,156
Low income home energy assistance	226	.....	226	1,030	.....	1,030	625	.....	625
Refugee and entrant assistance	42	.....	42	135	.....	135	115	.....	115
Community Services Block Grant	38	.....	38	121	.....	121	140	.....	140
Payments to States for afdc work programs	69	.....	69	262	.....	262	234	.....	234
Interim assistance to States for legalization	6	.....	6	579	.....	579	41	.....	41
Payments to States for child care assistance	67	.....	67	259	.....	259	87	.....	87
Social services block grant	239	.....	239	897	.....	897	987	.....	987
Children and families services programs	467	.....	467	1,389	.....	1,389	1,238	.....	1,238
Payments to States for foster care and adoption assistance	195	.....	195	950	.....	950	731	.....	731
Other .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Total—Administration for children and families	2,771	.....	2,771	11,119	.....	11,119	9,353	.....	9,353
Administration on aging	101	.....	101	303	.....	303	159	.....	159
Office of the Secretary	21	.....	21	84	.....	84	63	.....	63
Proprietary receipts from the public .....	.....	1,559	-1,559	.....	5,736	-5,736	.....	4,883	-4,883
Intrabudgetary transactions:									
Quinquennial transfers to the general fund									
From FHI, FOASI, and FDI .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-2,991	.....	-2,991	-14,294	.....	-14,294	-14,579	.....	-14,579
Payments for tax and other credits:									
Federal hospital insurance trust fund	-1	.....	-1	-1	.....	-1	4	.....	4
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, except Social Security	23,269	1,560	21,710	106,867	5,737	101,130	95,576	4,884	90,691

Table 5. Outlays of the U.S. Government, January 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	23,054	.....	23,054	90,617	.....	90,617	86,499	.....	86,499
Administrative expenses and construction	43	.....	43	507	.....	507	644	.....	644
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quinquennial transfers to the general fund from FOASI .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	23,097	.....	23,097	91,124	.....	91,124	87,143	.....	87,143
Federal disability insurance trust fund:									
Benefit payments	2,983	.....	2,983	11,741	.....	11,741	10,749	.....	10,749
Administrative expenses and construction	71	.....	71	294	.....	294	271	.....	271
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quinquennial transfers to the general fund from FDI .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,054	.....	3,054	12,035	.....	12,035	11,020	.....	11,020
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Intrabudgetary transactions ²	-1,559	.....	-1,559	-2,560	.....	-2,560	-3,064	.....	-3,064
Total—Department of Health and Human Services, Social Security(off-budget)	24,592	(* *)	24,591	100,599	(* *)	100,599	95,099	(* *)	95,098
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	18	14	4	60	42	18	26	23	3
Credit accounts:									
Federal housing administration fund	587	1,030	-443	2,270	2,364	-94	2,505	1,852	653
Housing for the elderly or handicapped fund	-5	57	-62	369	233	137	394	199	196
Other	36	(* *)	36	154	(* *)	154	80	(* *)	80
Rent supplement payments	4	.....	4	18	.....	18	19	.....	19
Homeownership assistance	8	.....	8	36	.....	36	25	.....	25
Rental housing assistance	54	.....	54	216	.....	216	222	.....	222
Rental housing development grants .....	.....	.....	.....	(* *)	.....	(* *)	14	.....	14
Low-rent public housing	33	.....	33	360	.....	360	368	.....	368
Public housing grants	261	.....	261	1,128	.....	1,128	772	.....	772
College housing grants	2	.....	2	7	.....	7	8	.....	8
Lower income housing assistance	884	.....	884	3,515	.....	3,515	3,581	.....	3,581
Section 8 contract renewals	277	.....	277	1,088	.....	1,088	709	.....	709
Other	8	.....	8	18	.....	18	7	.....	7
Total—Housing programs	2,169	1,102	1,067	9,237	2,639	6,599	8,728	2,074	6,655
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses	6	(* *)	5	270	192	78	103	19	83
Payments for operation of low-income housing projects	161	.....	161	802	.....	802	710	.....	710
Community Partnerships Against Crime	11	.....	11	53	.....	53	28	.....	28
Total—Public and Indian Housing programs	178	(* *)	177	1,125	192	933	841	19	822
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	4	-4	.....	4	-4	.....	2	-2
Guarantees of mortgage-backed securities	116	143	-27	415	539	-124	424	546	-122
Total—Government National Mortgage Association	116	147	-31	415	543	-128	424	548	-124
Community Planning and Development:									
Community Development Grants	275	.....	275	1,196	.....	1,196	1,117	.....	1,117
Other	62	9	53	292	48	244	117	35	81
Total—Community Planning and Development	337	9	329	1,488	48	1,440	1,233	35	1,198
Management and Administration	38	.....	38	164	.....	164	188	.....	188
Other	6	.....	.6	12	.....	12	9	.....	9
Proprietary receipts from the public .....	.....	22	-22	(* *)	88	-88	.....	85	-85
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	3	-3
Total—Department of Housing and Urban Development	2,843	1,279	1,564	12,442	3,510	8,932	11,423	2,764	8,659

Table 5. Outlays of the U.S. Government, January 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	48	.....	48	183	.....	183	183	.....	183
Fire protection	6	.....	6	24	.....	24	49	.....	49
Other	25	.....	25	106	.....	106	76	.....	76
Minerals Management Service	58	.....	58	243	.....	243	237	.....	237
Office of Surface Mining Reclamation and Enforcement	25	.....	25	102	.....	102	103	.....	103
Total—Land and minerals management	162	.....	162	657	.....	657	648	.....	648
Water and science:									
Bureau of Reclamation:									
Construction program	19	.....	19	86	.....	86	90	.....	90
Operation and maintenance	27	.....	27	84	.....	84	93	.....	93
Other	36	11	25	169	75	94	171	51	121
Geological Survey	62	.....	62	188	.....	188	215	.....	215
Bureau of Mines	17	2	15	63	9	54	65	9	57
Total—Water and science	162	14	148	590	84	506	635	59	576
Fish and wildlife and parks:									
United States Fish and Wildlife Service	89	.....	89	367	.....	367	387	.....	387
National Biological Survey	14	.....	14	36	.....	36	.....	.....	.....
National Park Service	136	.....	136	489	.....	489	519	.....	519
Total—Fish and wildlife and parks	238	.....	238	891	.....	891	906	.....	906
Bureau of Indian Affairs:									
Operation of Indian programs	192	.....	192	511	.....	511	459	.....	459
Indian tribal funds	38	.....	38	16	.....	16	28	.....	28
Other	20	2	18	159	3	155	95	4	91
Total—Bureau of Indian Affairs	250	2	248	686	3	683	581	4	577
Territorial and international affairs	26	.....	26	148	.....	148	143	.....	143
Departmental offices	7	.....	7	39	.....	39	38	.....	38
Proprietary receipts from the public .....	.....	153	-153	.....	584	-584	.....	722	-722
Intrabudgetary transactions	-1	.....	-1	-22	.....	-22	-5	.....	-5
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Total—Department of the Interior	845	168	677	2,988	671	2,317	2,947	785	2,162
Department of Justice:									
Legal activities	172	.....	172	751	.....	751	1,154	.....	1,154
Federal Bureau of Investigation	196	.....	196	694	.....	694	654	.....	654
Drug Enforcement Administration	33	.....	33	233	.....	233	287	.....	287
Immigration and Naturalization Service	132	.....	132	467	.....	467	486	.....	486
Federal Prison System	163	10	153	720	39	682	712	30	682
Office of Justice Programs	65	.....	65	288	.....	288	321	.....	321
Other	125	.....	125	273	.....	273	496	.....	496
Intrabudgetary transactions	-1	.....	-1	-3	.....	-3	-180	.....	-180
Offsetting governmental receipts .....	.....	53	-53	.....	135	-135	.....	129	-129
Total—Department of Justice	885	63	822	3,423	173	3,249	3,929	158	3,771
Department of Labor:									
Employment and Training Administration:									
Training and employment services	271	.....	271	1,291	.....	1,291	1,270	.....	1,270
Community Service Employment for Older Americans	35	.....	35	128	.....	128	127	.....	127
Federal unemployment benefits and allowances	7	.....	7	49	.....	49	55	.....	55
State unemployment insurance and employment service operations	-32	.....	-32	-43	.....	-43	41	.....	41
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	3,220	.....	3,220
Advances to the unemployment trust fund and other funds	215	.....	215	2,511	.....	2,511	250	.....	250

Table 5. Outlays of the U.S. Government, January 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,801	.....	2,801	10,382	.....	10,382	11,954	.....	11,954
State administrative expenses	286	.....	286	1,146	.....	1,146	1,124	.....	1,124
Federal administrative expenses	-67	.....	-67	45	.....	45	40	.....	40
Veterans employment and training	16	.....	16	59	.....	59	56	.....	56
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	6	.....	6	23	.....	23	23	.....	23
Other	1	.....	1	7	.....	7	7	.....	7
Total—Unemployment trust fund	3,044	.....	3,044	11,662	.....	11,662	13,203	.....	13,203
Other	10	.....	10	28	.....	28	24	.....	24
Total—Employment and Training Administration	3,551	.....	3,551	15,626	.....	15,626	18,190	.....	18,190
Pension Benefit Guaranty Corporation	67	349	18	540	33	507	256	369	-113
Employment Standards Administration:									
Salaries and expenses	23	.....	23	75	.....	75	74	.....	74
Special benefits	8	.....	8	-549	.....	-549	-522	.....	-522
Black lung disability trust fund	46	.....	46	196	.....	196	201	.....	201
Other	9	.....	9	46	.....	46	45	.....	45
Occupational Safety and Health Administration	27	.....	27	93	.....	93	88	.....	88
Bureau of Labor Statistics	19	.....	19	78	.....	78	101	.....	101
Other	29	.....	29	142	.....	142	127	.....	127
Proprietary receipts from the public .....	.....	(" ")	(" ")	.....	1	-1	.....	1	-1
Intrabudgetary transactions	-221	.....	-221	-2,701	.....	-2,701	-3,719	.....	-3,719
Total—Department of Labor	3,557	49	3,508	13,545	34	13,511	14,841	370	14,472
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	187	.....	187	617	.....	617	724	.....	724
Acquisition and maintenance of buildings abroad	49	.....	49	204	.....	204	178	.....	178
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	125	.....	125	119	.....	119
Foreign Service retirement and disability fund	35	.....	35	138	.....	138	134	.....	134
Other	12	.....	12	46	.....	46	36	.....	36
Total—Administration of Foreign Affairs	283	.....	283	1,130	.....	1,130	1,191	.....	1,191
International organizations and Conferences	116	.....	116	1,093	.....	1,093	832	.....	832
Migration and refugee assistance	44	.....	44	209	.....	209	233	.....	233
International narcotics control	9	.....	9	39	.....	39	42	.....	42
Other	5	.....	5	19	.....	19	32	.....	32
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-51	.....	-51	-176	.....	-176	-165	.....	-165
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	407	.....	407	2,315	.....	2,315	2,165	.....	2,165
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,232	.....	1,232	6,095	.....	6,095	5,300	.....	5,300
Other	12	.....	12	39	.....	39	47	.....	47
Other programs	17	.....	17	103	.....	103	71	.....	71
Total—Federal Highway Administration	1,260	.....	1,260	6,237	.....	6,237	5,418	.....	5,418
National Highway Traffic Safety Administration	19	.....	19	87	.....	87	80	.....	80
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	105	.....	105	319	.....	319	262	.....	262
Other	34	1	33	129	4	125	123	6	117
Total—Federal Railroad Administration	138	1	138	448	4	444	385	6	380

Table 5. Outlays of the U.S. Government, January 1994 and Other Periods—Continued
(\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	-525	.....	-525	-268	.....	-268	544	.....	544
Discretionary grants	142	.....	142	511	.....	511	439	.....	439
Other	463	.....	463	1,337	.....	1,337	129	.....	129
Total—Federal Transit Administration	79	.....	79	1,580	.....	1,580	1,112	.....	1,112
Federal Aviation Administration:									
Operations	120	.....	120	683	.....	683	628	.....	628
Airport and airway trust fund:									
Grants-in-aid for airports	124	.....	124	624	.....	624	743	.....	743
Facilities and equipment	252	.....	252	707	.....	707	599	.....	599
Research, engineering and development	17	.....	17	67	.....	67	58	.....	58
Operations	191	.....	191	765	.....	765	760	.....	760
Total—Airport and airway trust fund	584	.....	584	2,162	.....	2,162	2,160	.....	2,160
Other .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Total—Federal Aviation Administration	704	.....	704	2,845	.....	2,845	2,788	.....	2,788
Coast Guard:									
Operating expenses	145	.....	145	814	.....	814	822	.....	822
Acquisition, construction, and improvements	34	.....	34	97	.....	97	77	.....	77
Retired pay	38	.....	38	152	.....	152	149	.....	149
Other	28	(*)	28	55	.....	53	56	.....	54
Total—Coast Guard	245	(*)	245	1,117	.....	1,115	1,105	.....	1,103
Maritime Administration	83	26	57	280	82	198	358	124	235
Other	-1	(*)	-1	126	1	126	139	4	135
Proprietary receipts from the public .....	.....	(*)	(*)	.....	1	-1	.....	1	-1
Intrabudgetary transactions .....	(*)	.....	(*)	13	.....	13	-3	.....	-3
Offsetting governmental receipts .....	.....	1	-1	.....	2	-2	.....	29	-29
Total—Department of Transportation	2,528	30	2,498	12,733	91	12,642	11,383	165	11,218
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-86	1	-87	-280	4	-283	-293	4	-297
Other	12	.....	12	84	.....	84	101	.....	101
Financial Management Service:									
Salaries and expenses	22	.....	22	70	.....	70	75	.....	75
Payment to the Resolution Funding Corporation	577	.....	577	1,164	.....	1,164	1,164	.....	1,164
Claims, judgements, and relief acts	7	.....	7	123	.....	123	130	.....	130
Other	16	.....	16	56	.....	56	76	.....	76
Total—Financial Management Service	622	.....	622	1,414	.....	1,414	1,445	.....	1,445
Federal Financing Bank	-114	.....	-114	224	.....	224	224	.....	224
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	27	.....	27	119	.....	119	119	.....	119
Internal revenue collections for Puerto Rico	21	.....	21	78	.....	78	75	.....	75
United States Customs Service	149	.....	149	594	.....	594	574	.....	574
Bureau of Engraving and Printing	22	.....	22	-2	.....	-2	13	.....	13
United States Mint	-11	.....	-11	-19	.....	-19	37	.....	37
Bureau of the Public Debt	18	.....	18	91	.....	91	93	.....	93
Internal Revenue Service:									
Processing tax returns and assistance	112	.....	112	454	.....	454	513	.....	513
Tax law enforcement	293	.....	293	1,178	.....	1,178	1,219	.....	1,219
Information systems	74	.....	74	311	.....	311	378	.....	378
Payment where earned income credit exceeds liability for tax	418	.....	218	252	.....	252	251	.....	251
Health insurance supplement to earned income credit ..	413	.....	13	20	.....	20	17	.....	17
Refunding internal revenue collections, interest	84	.....	84	873	.....	873	597	.....	597
Other	13	.....	13	49	.....	49	39	(*)	39
Total—Internal Revenue Service	807	.....	807	3,137	.....	3,137	3,014	(*)	3,014

Table 5. Outlays of the U.S. Government, January 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
United States Secret Service	46	.....	46	164	.....	164	179	.....	179
Comptroller of the Currency	110	162	-52	201	176	26	123	90	33
Office of Thrift Supervision	12	76	-63	65	80	-15	81	14	67
Interest on the public debt:									
Public issues (accrual basis)	17,384	.....	17,384	68,813	.....	68,813	69,292	.....	69,292
Special issues (cash basis)	514	.....	514	41,696	.....	41,696	40,932	.....	40,932
Total—Interest on the public debt	17,899	.....	17,899	110,509	.....	110,509	110,224	.....	110,224
Other	4	.....	4	21	.....	21	19	.....	19
Proprietary receipts from the public .....	.....	\$-192	192	.....	394	-394	.....	538	-538
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-950	.....	-950	-3,442	.....	-3,442	-4,588	.....	-4,588
Offsetting governmental receipts .....	.....	52	-52	.....	249	-249	.....	238	-238
Total—Department of the Treasury	18,588	99	18,489	112,957	802	112,056	111,439	883	110,556
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,465	.....	1,465	4,919	.....	4,919	4,497	.....	4,497
Other	55	21	35	232	91	141	235	85	150
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	305	58	247	535	253	282	202	128	74
Loan guaranty revolving fund	115	37	78	509	156	353	639	181	458
Other	14	11	3	214	119	95	165	147	18
Compensation and pensions	61	.....	61	5,615	.....	5,615	5,477	.....	5,477
Readjustment benefits	66	.....	66	389	.....	389	314	.....	314
Post-Vietnam era veterans education account	3	.....	3	30	.....	30	38	.....	38
Insurance funds:									
National service life	98	.....	98	383	.....	383	315	.....	315
United States government life	1	.....	1	6	.....	6	6	.....	6
Veterans special life	16	3	13	45	91	-46	40	85	-45
Other	-1	.....	-1	-19	.....	-19	-13	.....	-13
Total—Veterans Benefits Administration	678	109	569	7,708	619	7,089	7,182	540	6,643
Construction	46	.....	46	216	(* *)	216	188	(* *)	188
Departmental administration	100	.....	100	532	.....	532	379	.....	379
Proprietary receipts from the public:									
National service life .....	.....	29	-29	.....	118	-118	.....	135	-135
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	54	-54	.....	229	-229	.....	198	-198
Intrabudgetary transactions .....	.....	(* *)	(* *)	.....	-8	.....	-6	.....	-6
Total—Department of Veterans Affairs	2,344	213	2,132	13,600	1,057	12,543	12,476	957	11,519
Environmental Protection Agency:									
Program and research operations	63	.....	63	266	.....	266	302	.....	302
Abatement, control, and compliance	123	.....	123	409	.....	409	425	.....	425
Water infrastructure financing	191	.....	191	693	.....	693	682	.....	682
Hazardous substance superfund	72	.....	72	417	.....	417	439	.....	439
Other	272	(* *)	272	383	2	381	129	15	114
Proprietary receipts from the public .....	.....	15	-15	.....	62	-62	.....	62	-62
Intrabudgetary transactions	-250	.....	-250	-250	.....	-250	.....	.....	.....
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	3	-3	.....	3	-3
Total—Environmental Protection Agency	471	15	456	1,917	67	1,850	1,977	80	1,898
General Services Administration:									
Real property activities	-638	.....	-638	-513	.....	-513	-182	.....	-182
Personal property activities	4	.....	4	-86	.....	-86	-50	.....	-50
Information Resources Management Service	24	.....	24	71	.....	71	-15	.....	-15
Federal property resources activities	2	.....	2	9	.....	9	7	.....	7
General activities	-49	.....	-49	-3	.....	-3	(* *)	.....	(* *)
Proprietary receipts from the public .....	.....	1	-1	.....	2	-2	.....	1	-1
Total—General Services Administration	-657	1	-658	-522	2	-524	-240	1	-241

Table 5. Outlays of the U.S. Government, January 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	454	.....	454	2,218	.....	2,218	2,311	.....	2,311
Space flight, control, and data communications	400	.....	400	1,627	.....	1,627	1,753	.....	1,753
Construction of facilities	38	.....	38	152	.....	152	200	.....	200
Research and program management	122	.....	122	498	.....	498	505	.....	505
Other	1	.....	1	5	.....	5	5	.....	5
Total—National Aeronautics and Space Administration	1,015	.....	1,015	4,500	.....	4,500	4,773	.....	4,773
Office of Personnel Management:									
Government payment for annuities, employees health and life insurance benefits	372	.....	372	1,245	.....	1,245	1,165	.....	1,165
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	2,979	.....	2,979	11,873	.....	11,873	11,297	.....	11,297
Employees health benefits fund	1,198	1,252	-54	4,882	5,134	-252	4,651	4,819	-169
Employees life insurance fund	114	165	-51	453	813	-359	430	775	-345
Retired employees health benefits fund	1	1	(* *)	3	3	(* *)	3	3	(* *)
Other	7	.....	7	47	.....	47	57	.....	57
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-11	.....	-11	-15	.....	-15
Total—Office of Personnel Management	4,668	1,418	3,249	18,492	5,949	12,542	17,588	5,597	11,991
Small Business Administration:									
Public enterprise funds:									
Business loan fund	10	33	-23	224	153	71	301	264	37
Disaster loan fund	(* *)	26	-26	80	114	-34	204	166	38
Other	1	1	(* *)	10	5	6	20	6	15
Other	42	(* *)	42	159	(* *)	159	161	(* *)	161
Total—Small Business Administration	53	60	-7	474	272	202	686	436	250
Other independent agencies:									
Action	15	.....	15	40	.....	40	73	.....	73
Board for International Broadcasting	17	.....	17	67	.....	67	83	.....	83
Corporation for Public Broadcasting .....	.....	.....	.....	275	.....	275	319	.....	319
District of Columbia:									
Federal payment .....	.....	.....	.....	698	.....	698	698	.....	698
Other	3	.....	3	6	12	-6	2	24	-22
Equal Employment Opportunity Commission	23	(* *)	23	79	(* *)	79	72	(* *)	72
Export-Import Bank of the United States	33	190	-157	340	1,094	-754	366	864	-498
Federal Communications Commission	10	2	8	40	12	29	43	11	32
Federal Deposit Insurance Corporation:									
Bank insurance fund	192	644	-452	992	2,896	-1,904	3,895	4,928	-1,033
Savings association insurance fund	-3	21	-25	6	23	-17	-9	18	-27
FSLIC resolution fund	35	128	-93	857	1,082	-225	763	582	181
Affordable housing and bank enterprise	-1	.....	-1	(* *)	.....	(* *)	.....	.....	.....
Federal Emergency Management Agency:									
Public enterprise funds	11	31	-20	209	97	112	98	146	-48
Disaster relief	250	.....	250	715	.....	715	689	.....	689
Emergency management planning and assistance	22	.....	22	87	.....	87	60	.....	60
Other	37	.....	37	85	.....	85	100	.....	100
Federal Trade Commission	8	.....	8	30	.....	30	29	.....	29
Interstate Commerce Commission	5	.....	5	14	.....	14	14	.....	14
Legal Services Corporation	33	.....	33	130	.....	130	118	.....	118
National Archives and Records Administration	27	(* *)	27	67	(* *)	67	86	(* *)	86
National Credit Union Administration:									
Credit union share insurance fund	-6	155	-161	9	182	-173	57	288	-231
Central liquidity facility	4	4	.....	30	30	.....	46	46	.....
Other	-4	43	-47	3	44	-41	1	43	-42

Table 5. Outlays of the U.S. Government, January 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	14	.....	14	63	.....	63	62	.....	62
National Endowment for the Humanities	12	.....	12	51	.....	51	48	.....	48
National Labor Relations Board	18	.....	18	59	.....	59	58	.....	58
National Science Foundation	186	.....	186	786	.....	786	742	.....	742
Nuclear Regulatory Commission	50	32	18	166	151	15	144	189	-45
Panama Canal Commission	51	50	2	176	186	-10	166	175	-9
Postal Service:									
Public enterprise funds (off-budget)	3,948	3,754	194	16,358	16,764	-406	16,166	16,617	-452
Payment to the Postal Service fund	23	.....	23	85	.....	85	100	.....	100
Railroad Retirement Board:									
Federal windfall subsidy	23	.....	23	92	.....	92	98	.....	98
Federal payments to the railroad retirement accounts ..	13	.....	13	25	.....	25	30	.....	30
Regional rail transportation protective account .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Rail industry pension fund:									
Advances from FOASDI fund	-91	.....	-91	-359	.....	-359	-348	.....	-348
OASDI certifications	92	.....	92	359	.....	359	351	.....	351
Administrative expenses	7	.....	7	26	.....	26	26	.....	26
Interest on refunds of taxes .....	.....	.....	.....	18	.....	18	5	.....	5
Supplemental annuity pension fund	247	.....	247	966	.....	966	951	.....	951
Other	1	.....	1	3	.....	3	4	.....	4
Intrabudgetary transactions:									
Social Security equivalent benefit account	397	.....	397	1,568	.....	1,568	1,554	.....	1,554
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-13	.....	-13	-25	.....	-25	-30	.....	-30
Total—Railroad Retirement Board	675	.....	675	2,673	.....	2,673	2,641	.....	2,641
Resolution Trust Corporation	903	977	-74	6,121	4,886	1,235	7,480	15,645	-8,164
Securities and Exchange Commission	10	.....	10	47	.....	47	31	.....	31
Smithsonian Institution	20	.....	20	87	.....	87	129	.....	129
Tennessee Valley Authority	692	480	212	3,220	2,634	586	2,907	2,075	832
United States Information Agency	108	.....	108	360	(* *)	360	347	(* *)	347
Other	477	204	273	1,012	450	562	524	68	456
Total—Other independent agencies	7,903	6,715	1,188	36,042	30,543	5,499	39,147	41,720	-2,573
Undistributed offsetting receipts:									
Other interest .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,053	.....	-1,053	-4,245	.....	-4,245	-4,393	.....	-4,393
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-159	.....	-159	-634	.....	-634	-605	.....	-605
Postal Service employer contributions	-37	.....	-37	-146	.....	-146	-152	.....	-152
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-519	.....	-519	-1,794	.....	-1,794	-1,696	.....	-1,696
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-56	.....	-56	-194	.....	-194	-181	.....	-181
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-9	.....	-9	-34	.....	-34	-35	.....	-35
Office of Personnel Management:									
Civil service retirement and disability fund	-770	.....	-770	-3,167	.....	-3,167	-3,094	.....	-3,094
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement	-2,601	.....	-2,601	-10,214	.....	-10,214	-10,156	.....	-10,156

Table 5. Outlays of the U.S. Government, January 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund				-4		-4	-4		-4
Department of Defense—Civil:									
Corps of Engineers	-4		-4	-5		-5	-4		-4
Military retirement fund	81		81	-4,844		-4,844	-4,603		-4,603
Education benefits fund	-1		-1	-18		-18	-19		-19
Soldiers' and airmen's home permanent fund	4		4	-4		-4	-8		-8
Other	(*)		(*)	(*)		(*)			
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-20		-20	-5,269		-5,269	-5,210		-5,210
Federal supplementary medical insurance trust fund ..	-13		-13	-1,015		-1,015	-881		-881
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-17		-17	-13,678		-13,678	-12,475		-12,475
Federal disability insurance trust fund	-2		-2	-366		-366	-499		-499
Department of Labor:									
Unemployment trust fund	-7		-7	-1,264		-1,264	-1,327		-1,327
Department of State:									
Foreign Service retirement and disability fund	(*)		(*)	-280		-280	-267		-267
Department of Transportation:									
Highway trust fund	-6		-6	-707		-707	-746		-746
Airport and airway trust fund	-2		-2	-418		-418	-554		-554
Oil spill liability trust fund	(*)		(*)	-2		-2	-3		-3
Department of Veterans Affairs:									
National service life insurance fund	(*)		(*)	-537		-537	-538		-538
United States government life Insurance Fund	(*)		(*)	-5		-5	-5		-5
Environmental Protection Agency	(*)		(*)	(*)		(*)	(*)		(*)
National Aeronautics and Space Administration				(*)		(*)	(*)		(*)
Office of Personnel Management:									
Civil service retirement and disability fund	-2		-2	-12,910		-12,910	-12,388		-12,388
Independent agencies:									
Railroad Retirement Board	-133		-133	-320		-320	-373		-373
Other	-1		-1	-4		-4	-4		-4
Other	(*)		(*)	-31		-31	61		61
Total—Interest received by trust funds	-122		-122	-41,682		-41,682	-39,847		-39,847
Rents and royalties on the outer continental shelf lands ..		313	-313		940	-940		752	-752
Sale of major assets									
Total—Undistributed offsetting receipts	-2,723	313	-3,036	-51,896	940	-52,836	-50,003	752	-50,755
Total outlays	123,216	15,861	107,355	549,929	63,328	486,601	541,617	73,126	468,492
Total on-budget	95,271	12,107	83,164	449,004	46,563	402,440	445,204	56,508	388,697
Total off-budget	27,945	3,754	24,192	100,925	16,764	84,161	96,413	16,618	79,795
Total surplus (+) or deficit			+15,613			-76,442			-90,648
Total on-budget			+11,234			-93,758			-102,727
Total off-budget			+4,379			+17,315			+12,079

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	14,104	13,908
Receipts from off-budget federal entities		
Intrabudgetary transactions	86,826	89,095
Governmental receipts	585	627
Total receipts offset against outlays	101,515	103,630

¹Includes \$2,000 million in receipts from the Student Loan Marketing Association in prepayment of Federal Financing Bank loans.

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

³Includes a decrease in net outlays of \$25 million for amortization of zero coupon bonds.

⁴This amount is partially estimated and will be adjusted pending further analysis of the accounting data.

⁵Includes \$383 million of unclassified January payroll charges.

⁶The Postal Service accounting is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis utilized by all other Federal agencies, the MTS reflects USPS results through 1/7 and estimates for \$1,495 million through 1/31.

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, January 1994 and Other Periods

[\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	-9,379	114,819	102,580	4,396,489	4,520,687	4,511,308
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	-9,379	114,819	102,580	4,411,489	4,535,687	4,526,308
Plus premium on public debt securities	-8	33	-20	1,373	1,414	1,406
Less discount on public debt securities	-617	-6,534	-579	86,397	80,480	79,864
Total public debt securities net of Premium and discount	-8,771	121,385	103,139	4,326,466	4,456,622	4,447,852
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	-98	1,832	435	24,682	26,613	26,514
Total federal securities	-8,869	123,217	103,575	4,351,149	4,483,235	4,474,366
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	-2,029	34,743	30,246	1,116,740	1,153,512	1,151,483
Less discount on federal securities held as investments of government accounts	-93	-6,129	-189	12,709	6,672	6,579
Net federal securities held as investments of government accounts	-1,936	40,872	30,435	1,104,032	1,146,840	1,144,904
Total borrowing from the public	-6,933	82,345	73,140	3,247,117	3,336,395	3,329,462
Accrued interest payable to the public	4,691	4,036	6,966	43,819	43,163	47,854
Allocations of special drawing rights	35	-185	-446	6,950	6,730	6,765
Deposit funds	70	-1,268	-154	5,975	4,637	4,707
Miscellaneous liability accounts (includes checks Outstanding etc.)	-1,561	-4,078	-3,667	2,928	410	-1,150
Total liability accounts	-3,698	80,850	75,838	3,306,788	3,391,335	3,387,638
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	6,732	4,252	-15,014	17,289	14,809	21,541
Tax and loan note accounts	1,358	1,054	2,551	35,217	34,914	36,271
Balance	8,090	5,306	-12,463	52,506	49,723	57,812
Special drawing rights:						
Total holdings	47	-133	-3,565	9,203	9,023	9,070
SDR certificates issued to Federal Reserve banks .....	.....	.....	2,000	-8,018	-8,018	-8,018
Balance	47	-133	-1,565	1,185	1,005	1,052
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	12,063	31,762	31,762	31,762
Maintenance of value adjustments	126	-1,001	-1,797	5,864	4,737	4,863
Letter of credit issued to IMF	-1	78	-9,079	-25,514	-25,435	-25,436
Dollar deposits with the IMF	53	45	-27	-98	-106	-53
Receivable/Payable (-) for interim maintenance of value adjustments	-85	678	1,153	90	853	768
Balance	93	-200	2,313	12,103	11,811	11,904
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	3,251	3,305	-175	22,414	22,468	25,719
Total cash and monetary assets	11,480	8,279	-11,890	88,208	85,007	96,487
Net activity, guaranteed loan financing	-497	-1,947	-1,170	-6,320	-7,769	-8,266
Net activity, direct loan financing	175	1,023	1,027	6,862	7,710	7,885
Miscellaneous asset accounts	800	-2,727	-2,679	-636	-4,164	-3,363
Total asset accounts	11,958	4,629	-14,713	88,114	80,785	92,743
Excess of liabilities (+) or assets (-)	-15,656	+76,221	+90,551	+3,218,674	+3,310,551	+3,294,895
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	43	221	97	.....	178	221
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	-15,613	+76,442	+90,648	+3,218,674	+3,310,729	+3,295,116

¹Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue 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 due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, January 1994 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,310,551	3,218,965	2,964,066
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of the Disaster Assistance Liquidating Account, FEMA, to a budgetary status .....	.....	.....	(*)
Revisions by federal agencies to the prior budget results .....	.....	-291	101
Reclassification of Thrift Savings Plan Clearing Accounts to a non-budgetary status .....	.....	.....	(*)
Reclassification of Deposit in Transit Differences (Suspense) Clearing Accounts to a budgetary status .....	.....	.....	174
Excess of liabilities beginning of period (current basis)	3,310,551	3,218,674	2,964,341
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	-15,613	76,442	90,648
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	-15,613	76,442	90,648
Total-on-budget (Table 2)	-11,234	93,758	102,727
Total-off-budget (Table 2)	-4,379	-17,315	-12,079
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-43	-221	-97
Total-transactions not applied to current year's Surplus or deficit	-43	-221	-97
Excess of liabilities close of period	3,294,895	3,294,895	3,054,892

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, January 1994 and Other Periods

Classification	[\$ millions]			Account Balances Current Fiscal Year		
	Net Transactions (-) denotes net reduction of either Liability accounts			Beginning of		
	This Month	Fiscal Year to Date		This Year	This Month	Close of This month
		This Year	Prior Year			
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States .....	.....	.....	.....	(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	.....	.....	.....	93	93	93
FSLIC resolution fund	-145	-145	-194	943	943	797
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(*)	(*)	(*)	7	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	-175	-133	-71	213	255	80
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	5	5	176	180	182
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration .....	.....	.....	.....	302	302	302
Tennessee Valley Authority	220	2,105	695	21,675	23,560	23,780
Total, agency securities	-98	1,832	435	24,682	26,613	26,514

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, January 1994 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund				348	348	348
Agency for International Development:						
Housing and other credit guaranty programs				125	125	125
Overseas Private Investment Corporation	8	8		8	8	16
Department of Agriculture:						
Foreign assistance programs			31	193	193	193
Commodity Credit Corporation	966	-12,284	-2,749	24,745	11,495	12,461
Farmers Home Administration:						
Agriculture credit insurance fund		-2,385	103	5,771	3,386	3,386
Self-help housing land development fund			(* *)	1	1	1
Rural housing insurance fund			108	2,910	2,910	2,910
Rural Development Administration:						
Rural development insurance fund		-10	14	1,680	1,670	1,670
Rural development loan fund			1	5	5	5
Federal Crop Insurance Corporation:						
Federal crop insurance corporation fund	-113	-113		113	113	
Rural Electrification Administration:						
Rural communication development fund		31		25	55	55
Rural electrification and telephone revolving fund		242	55	8,099	8,341	8,341
Rural Telephone Bank	-24	-9	(* *)	802	818	794
Department of Commerce:						
Federal ship financing fund, NOAA			-2			
Department of Education:						
Guaranteed student loans				2,058	2,058	2,058
College housing and academic facilities fund		13		154	168	168
College housing loans				460	460	460
Department of Energy:						
Isotope production and distribution fund			2	13	13	13
Bonneville power administration fund	100	158	200	2,332	2,390	2,490
Department of Housing and Urban Development:						
Housing programs:						
Housing for the ederty and handicapped		-475	185	8,959	8,484	8,484
Public and Indian housing:						
Low-rent public housing				110	110	110
Department of the Interior:						
Bureau of Reclamation Loans	6	6	2	5	5	11
Bureau of Mines, Helium Fund				252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans		(* *)	1	17	17	17
Department of Justice:						
Federal prison industries, Incorporated				20	20	20
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds			8	8	8	8
Settlements of railroad litigation				-39	-39	-39
Amtrak corridor improvement loans			1	2	2	2
Regional rail reorganization program				39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program		(* *)	(* *)	(* *)	(* *)	(* *)
Department of the Treasury:						
Federal Financing Bank revolving fund	-3,005	-4,147	-13,363	114,329	113,187	110,182
Department of Veterans Affairs:						
Loan guaranty revolving fund			-678	860	860	860
Guaranty and indemnity fund			8	83	83	83
Direct loan revolving fund			(* *)	1	1	1
Vocational rehabilitation revolving fund		1	(* *)	2	3	3
Environmental Protection Agency:						
Abatement, control, and compliance loan program		(* *)	1	12	12	12
Small Business Administration:						
Business loan and revolving fund				3,203	3,203	3,203

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, January 1994 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing for the Treasury:—Continued						
Other independent agencies:						
Export-Import Bank of the United States	811	28	386	1,197	1,197	
Federal Emergency Management Agency:						
National Insurance development fund	125	7	42	167	167	
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund .....	.....	3	76	76	76	
Railroad Retirement Board:						
Railroad retirement account .....	.....	.....	2,128	2,128	2,128	
Social Security equivalent benefit account	263	979	996	2,690	3,405	
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	20	20	20	
Tennessee Valley Authority .....	.....	.....	150	150	150	
Total agency borrowing from the Treasury financed through public debt securities issued	-1,799	-17,047	-15,037	183,196	167,948	166,149
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-32	-70	-72	4,083	4,045	4,013
Department of Agriculture:						
Rural Electrification Administration	-68	-143	-106	22,252	22,177	22,110
Farmers Home Administration:						
Agriculture credit insurance fund .....	.....	.....	8,908	8,908	8,908	
Rural housing insurance fund .....	.....	.....	26,036	26,036	26,036	
Rural development insurance fund .....	.....	.....	3,675	3,675	3,675	
Department of Defense:						
Department of the Navy .....	.....	.....	1,624	1,624	1,624	
Defense agencies	-49	-49	-48	-96	-145	
Department of Education:						
Student Loan Marketing Association	-2,000	-2,030	-30	4,790	4,760	2,760
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund .....	.....	(* *)	-1	85	84	84
Department of Housing and Urban Development:						
Low rent housing loans and other expenses .....	.....	-54	-52	1,801	1,747	1,747
Community Development Grants	-1	-15	-27	131	117	116
Department of Interior:						
Territorial and international affairs	-1	-1	-28	23	23	22
Department of Transportation:						
Federal Railroad Administration .....	.....	-1	-1	17	16	16
Department of the Treasury:						
Financial Management Service .....	.....	-30	-51	30	.....	.....
General Services Administration:						
Federal buildings fund	20	81	411	1,436	1,497	1,518
Small Business Administration:						
Business loan and investment fund	-7	-27	-40	670	650	643
Independent agencies:						
Export-Import Bank of the United States .....	.....	-485	-490	5,795	5,309	5,309
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	.....	.....	-3,160	.....	.....	.....
Pennsylvania Avenue Development Corporation	8	35	16	150	176	184
Postal Service .....	.....	.....	537	9,732	9,732	9,732
Resolution Trust Corporation	-449	-1,595	-9,552	31,688	30,542	30,093
Tennessee Valley Authority	-250	-250	-670	6,325	6,325	6,075
Washington Metropolitan Transit Authority	-177	488	.....	177	842	665
Total borrowing from the Federal Financing Bank	-3,005	-4,147	-13,363	129,332	128,190	125,185

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

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, January 1994 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	-1	2	(* *)	.....	3	2
Department of Commerce	(* *)	1	3	10	12	12
Department of Defense—Military:						
Defense cooperation account	-4	-4	-1,996	9	9	5
Department of Energy	40	189	97	4,081	4,229	4,269
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund:						
Public debt securities	-185	-305	-422	5,214	5,094	4,909
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	4	5	2	9	9	13
Agency securities .....	.....	.....	.....	20	20	20
Guarantees of mortgage-backed securities:						
Public debt securities	32	124	105	3,221	3,313	3,345
Agency securities .....	.....	1	(* *)	1	2	2
Other .....	.....	-28	5	191	163	163
Department of the Interior:						
Public debt securities	51	208	176	2,508	2,666	2,716
Department of Labor	-42	-6,602	-76	16,590	10,030	9,988
Department of Transportation	9	37	34	881	909	918
Department of the Treasury	47	-20	1,773	5,773	5,706	5,753
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	3	-2	38	41	41
Veterans reopened insurance fund	-1	15	17	518	534	533
Servicemen's group life insurance fund .....	.....	-109	-25	150	41	41
Independent agencies:						
Export-Import Bank of the United States	264	805	392	76	618	881
Federal Deposit Insurance Corporation:						
Bank insurance fund	446	1,978	-2,095	4,325	5,857	6,303
Savings association insurance fund	25	18	27	1,283	1,277	1,302
FSLIC resolution fund:						
Public debt securities	-51	690	311	828	1,569	1,518
Federal Emergency Management Agency:						
National flood insurance fund .....	.....	-71	-90	71	.....	.....
National Credit Union Administration	207	213	272	2,764	2,771	2,978
Postal Service	-223	851	537	3,027	4,100	3,877
Tennessee Valley Authority	-273	1,297	-465	3,452	5,022	4,749
Other	83	85	13	853	855	938
Other	73	-89	86	2,715	2,554	2,627
Total public debt securities	498	-708	-1,318	58,589	57,382	57,880
Total agency securities .....	.....	1	(* *)	21	22	22
Total Federal funds	498	-707	-1,318	58,610	57,404	57,902
Trust funds:						
Legislative Branch:						
Library of Congress	(* *)	4	4	1	5	5
United States Tax Court .....	.....	(* *)	(* *)	4	5	5
Other	1	1	(* *)	27	27	28
The Judiciary:						
Judicial retirement funds .....	.....	20	9	212	233	233
Department of Agriculture	(* *)	179	-1	5	184	184
Department of Commerce .....	(* *)	(* *)	(* *)	.....	(* *)	(* *)
Department of Defense—Military:						
Voluntary separation incentive fund	-5	-49	875	844	801	796
Other	(* *)	6	1	151	157	157
Department of Defense—Civil:						
Military retirement fund	-1,119	12,021	11,965	96,690	109,830	108,711
Other	-15	-7	161	1,213	1,221	1,206

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, January 1994 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund:						
Public debt securities	-836	1,890	2,797	126,078	128,804	127,969
Federal supplementary medical insurance trust fund	-667	927	2,572	23,268	24,862	24,195
Other	10	40	19	659	690	699
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	4,735	18,561	12,915	355,510	369,335	374,070
Federal disability insurance trust fund	-181	-1,408	-1,294	10,237	9,010	8,829
Department of the Interior:						
Public debt securities	-84	34	-130	184	302	219
Department of Justice .....	.....	82	90	.....	82	82
Department of Labor:						
Unemployment trust fund	-2,102	-2,832	-4,299	36,607	35,877	33,775
Other	-9	-38	-38	53	25	15
Department of State:						
Foreign Service retirement and disability fund	296	301	289	6,662	6,667	6,963
Other	(* *)	12	12	38	50	50
Department of Transportation:						
Highway trust fund	-604	-914	638	22,004	21,694	21,090
Airport and airway trust fund	-417	-252	-1,809	12,672	12,837	12,420
Other	-4	-4	69	1,675	1,676	1,671
Department of the Treasury	21	-56	-34	209	132	153
Department of Veterans Affairs:						
General post fund, national homes .....	.....	(* *)	4	39	38	38
National service life insurance:						
Public debt securities	-47	271	362	11,666	11,984	11,937
United States government life Insurance Fund	2	-1	(* *)	125	122	124
Veterans special life insurance fund	-10	37	45	1,462	1,508	1,499
Environmental Protection Agency	133	207	79	5,477	5,551	5,683
National Aeronautics and Space Administration .....	.....	(* *)	(* *)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,862	5,768	5,796	311,705	319,335	317,473
Employees health benefits fund	55	305	125	6,794	7,044	7,099
Employees life insurance fund	52	372	345	13,688	14,008	14,060
Retired employees health benefits fund	(* *)	(* *)	(* *)	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(* *)	(* *)	(* *)	52	52	52
Japan-United States Friendship Commission	(* *)	(* *)	(* *)	17	16	17
Railroad Retirement Board	35	-127	-5	11,961	11,799	11,834
Other	94	98	(* *)	125	129	222
Total public debt securities	-2,527	35,450	31,564	1,058,131	1,096,108	1,093,581
Total trust funds	-2,527	35,450	31,564	1,058,131	1,096,108	1,093,581
Grand total	-2,029	34,743	30,246	1,116,740	1,153,512	1,151,483

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994

[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	37,680	37,634	54,183	74,167									203,664	195,251
Corporation income taxes	2,158	2,208	28,239	3,916									36,521	29,736
Social insurance taxes and contributions:														
Employment taxes and contributions	29,440	31,525	33,273	35,831									130,069	117,860
Unemployment insurance	1,046	2,773	259	794									4,872	4,393
Other retirement contributions	343	385	423	358									1,508	1,575
Excise taxes	3,597	4,808	4,695	4,011									17,111	15,073
Estate and gift taxes	990	1,305	1,179	1,105									4,580	3,828
Customs duties	1,708	1,688	1,584	1,526									6,506	6,018
Miscellaneous receipts	1,706	781	1,582	1,260									5,329	4,108
Total—Receipts this year	78,668	83,107	125,416	122,968									410,159	.....
(On-budget)	55,864	58,700	99,721	94,397									308,683	.....
(Off-budget)	22,804	24,407	25,694	28,571									101,476	.....
Total—Receipts prior year	76,824	74,625	113,683	112,712									.....	377,844
(On budget)	55,048	51,211	89,586	90,124									.....	285,969
(Off budget)	21,776	23,414	24,096	22,589									.....	91,875
Outlays														
Legislative Branch	378	206	204	212									1,000	829
The Judiciary	158	219	190	179									746	702
Executive Office of the President	20	18	16	20									73	75
Funds Appropriated to the President:														
International Security Assistance	3,302	397	366	129									4,194	4,661
International Development Assistance	557	351	242	388									1,538	1,475
Other	133	348	17	156									655	484
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	900	2,263	2,614	974									6,750	8,537
Other	3,993	4,886	3,794	3,815									16,488	15,299
Department of Commerce	264	277	282	244									1,068	1,034
Department of Defense:														
Military:														
Military personnel	6,634	5,357	8,626	2,579									23,197	26,327
Operation and maintenance	6,413	7,049	6,953	8,668									29,083	28,918
Procurement	5,131	5,132	5,746	4,043									20,051	23,027
Research, development, test, and evaluation	2,987	2,875	2,949	2,678									11,489	11,728
Military construction	404	388	390	415									1,597	1,653
Family housing	226	208	241	273									948	964
Revolving and management funds	1,568	816	275	-892									1,767	2,249
Defense cooperation account	(*)	(*)	(*)	(*)									(*)	-38
Other	-217	-27	572	-12									316	-1,040
Total Military	23,147	21,796	25,752	17,752									88,447	93,786
Civil	2,550	2,515	2,550	2,509									10,123	9,946
Department of Education	1,805	3,356	2,535	1,102									8,799	10,576
Department of Energy	1,710	1,723	1,492	1,269									6,195	5,434
Department of Health and Human Services, except Social Security:														
Public Health Service	1,467	1,700	1,633	1,178									5,977	5,835
Health Care Financing Administration:														
Grants to States for Medicaid	7,394	6,626	7,088	6,097									27,205	24,108
Federal hospital ins. trust fund	7,432	8,006	9,319	7,193									31,951	28,142
Federal supp. med. ins. trust fund	4,650	4,838	5,846	4,170									19,504	17,289
Other	3,783	3,801	3,782	2,968									14,334	14,768
Social Security Administration	2,970	2,061	3,892	1,760									10,683	10,432
Administration for children and families	2,797	2,723	2,828	2,771									11,119	9,353
Other	-5,060	-5,060	-5,094	-4,429									-19,643	-19,236
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	22,546	22,554	22,927	23,097									91,124	87,143
Federal disability ins. trust fund	2,992	2,998	2,991	3,054									12,035	11,020
Other	-977	-7	-17	-1,559									-2,560	-3,064

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994—Continued
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	2,645	2,415	2,309	1,564									8,932	8,659
Department of the Interior	527	600	514	677									2,317	2,162
Department of Justice	749	905	773	822									3,249	3,771
Department of Labor:														
Unemployment trust fund	2,710	2,762	3,146	3,044									11,662	13,203
Other	652	61	673	463									1,849	1,268
Department of State	843	586	478	407									2,315	2,165
Department of Transportation:														
Highway trust fund	1,774	1,601	1,516	1,243									6,134	5,347
Other	1,377	1,651	2,224	1,255									6,508	5,871
Department of the Treasury:														
Interest on the public debt	17,638	22,260	52,712	17,899									110,509	110,224
Other	-102	75	983	590									1,547	332
Department of Veterans Affairs:														
Compensation and pensions	1,400	1,406	2,748	61									5,615	5,477
National service life	66	57	75	68									266	180
United States government life	2	1	2	1									6	6
Other	1,338	1,705	1,613	2,001									6,657	5,856
Environmental Protection Agency	430	506	458	456									1,850	1,898
General Services Administration	239	-489	384	-658									-524	-241
National Aeronautics and Space Administration	1,079	1,214	1,191	1,015									4,500	4,773
Office of Personnel Management	3,335	2,879	3,079	3,249									12,542	11,991
Small Business Administration	14	146	49	-7									202	250
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance funds	52	-182	-1,322	-452									-1,904	-1,033
Savings association fund	-5	4	8	-25									-17	-27
FSLIC resolution fund	(* *)	8	-140	-93									-225	181
Postal Service:														
Public enterprise funds (off-budget)	-509	-237	146	194									-406	-452
Payment to the Postal Service fund	61			23									85	100
Resolution Trust Corporation	7	-1,169	2,471	-74									1,235	-8,164
Tennessee Valley Authority	106	168	101	212									586	832
Other independent agencies	1,705	2,048	991	1,402									6,146	5,990
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,572	-2,449	-2,592	-2,601									-10,214	-10,156
Interest received by trust funds	-359	-5,173	-36,027	-122									-41,682	-39,847
Rents and royalties on outer continental shelf lands	-21	-461	-145	-313									-940	-752
Other	(* *)	(* *)	(* *)	(* *)									(* *)	(* *)
Totals this year:														
Total outlays	124,090	121,488	133,667	107,355									486,601	.....
(On-budget)	100,568	96,724	121,985	83,164									402,440	.....
(Off-budget)	23,523	24,764	11,683	24,192									84,161	.....
Total-surplus (+) or deficit (-)	-45,422	-38,381	-8,252	+15,813									-76,442	.....
(On-budget)	-44,704	-38,024	-22,263	+11,234									-93,758	.....
(Off-budget)	-719	-357	+14,012	+4,379									+17,315	.....
Total borrowing from the public	4,255	71,028	13,995	-6,933									82,345	73,140
Total-outlays prior year	125,616	107,351	152,629	82,896									.....	468,492
(On-budget)	103,775	83,432	116,568	84,921									.....	388,697
(Off-budget)	21,841	23,919	36,061	-2,025									.....	79,795
Total-surplus (+) or deficit (-) prior year	-48,792	-32,726	-38,947	+29,817									.....	-90,648
(On-budget)	-48,727	-32,221	-26,982	+5,202									.....	-102,727
(Off-budget)	-65	-505	-11,965	+24,614									.....	+12,079

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of January 31, 1994

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	143	584	-441	1,901	2,162	-261	12,672	12,837	12,420
Black lung disability	56	46	10	205	196	9	.....	.....	.....
Federal disability insurance	2,898	3,054	-156	10,536	12,035	-1,498	10,237	9,010	8,829
Federal employees life and health .....	.....	-89	89	.....	-473	473	20,484	21,054	21,161
Federal employees retirement	1,183	3,015	-1,832	18,098	12,015	6,083	318,583	326,239	324,673
Federal hospital insurance	7,166	7,193	-27	33,612	31,951	1,661	126,078	128,804	127,969
Federal old-age and survivors insurance	27,826	23,097	4,729	109,531	91,124	18,407	355,510	369,335	374,070
Federal supplementary medical insurance ...	4,424	4,170	254	20,614	19,504	1,110	23,268	24,862	24,195
Highways	1,226	1,395	-169	6,313	6,712	-399	22,004	21,694	21,090
Military advances	836	1,015	-179	4,029	4,361	-332	.....	.....	.....
Railroad retirement	541	652	-111	1,648	2,581	-933	11,961	11,799	11,834
Military retirement	971	2,200	-1,229	20,996	8,788	12,208	96,690	109,830	108,711
Unemployment	1,021	3,044	-2,024	8,830	11,662	-2,832	36,607	35,877	33,775
Veterans life insurance	30	111	-82	660	344	316	13,253	13,615	13,560
All other trust	557	224	332	1,630	1,132	497	10,784	11,153	11,295
Total trust fund receipts and outlays and investments held from Table 6-D	48,878	49,713	-835	238,604	204,095	34,509	1,058,131	1,096,108	1,093,581
Less: Interfund transactions	7,820	7,820	.....	83,896	83,896	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	41,058	41,893	-835	154,708	120,200	34,509			
Total Federal fund receipts and outlays	84,146	67,699	16,447	265,566	376,517	-110,951			
Less: Interfund transactions	-224	-224	.....	29	29	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	84,370	67,923	16,447	265,537	376,488	-110,951			
Less: offsetting proprietary receipts	2,460	2,460	.....	10,087	10,087	.....		
Net budget receipts & outlays	122,968	107,355	15,613	410,159	486,601	-76,442			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, January 1994 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	74,167	203,664	195,251
Corporation income taxes	3,916	36,521	29,736
Social insurance taxes and contributions:			
Employment taxes and contributions	35,831	130,069	117,860
Unemployment insurance	794	4,872	4,393
Other retirement contributions	358	1,508	1,575
Excise taxes	4,011	17,111	15,073
Estate and gift taxes	1,105	4,580	3,828
Customs	1,526	6,506	6,018
Miscellaneous	1,260	5,329	4,108
Total	122,968	410,159	377,844
NET OUTLAYS			
National defense	18,861	92,941	97,653
International affairs	1,103	8,347	8,481
General science, space, and technology	1,299	5,737	5,988
Energy	465	1,784	1,677
Natural resources and environment	1,447	7,710	8,055
Agriculture	1,122	7,874	9,014
Commerce and housing credit	-1,124	-981	-8,388
Transportation	2,503	12,599	11,238
Community and Regional Development	906	3,506	3,104
Education, training, employment and social services	2,693	15,832	16,721
Health	7,665	34,562	31,460
Medicare	9,858	45,881	40,719
Income security	16,196	70,073	66,974
Social Security	26,151	103,163	98,160
Veterans benefits and services	2,151	12,637	11,610
Administration of justice	1,210	4,770	4,855
General government	669	4,334	5,070
Interest	17,095	66,986	67,010
Undistributed offsetting receipts	-2,914	-11,154	-10,908
Total	107,355	486,601	468,492

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 —* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, The Budget of the United States Government, FY 19 —*
- The United States Budget in Brief, FY 19 —*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the February 1994 Statement will be 2:00 pm EST March 21, 1994.

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Monthly Treasury Statement

Of Receipts and Outlays
of the United States Government

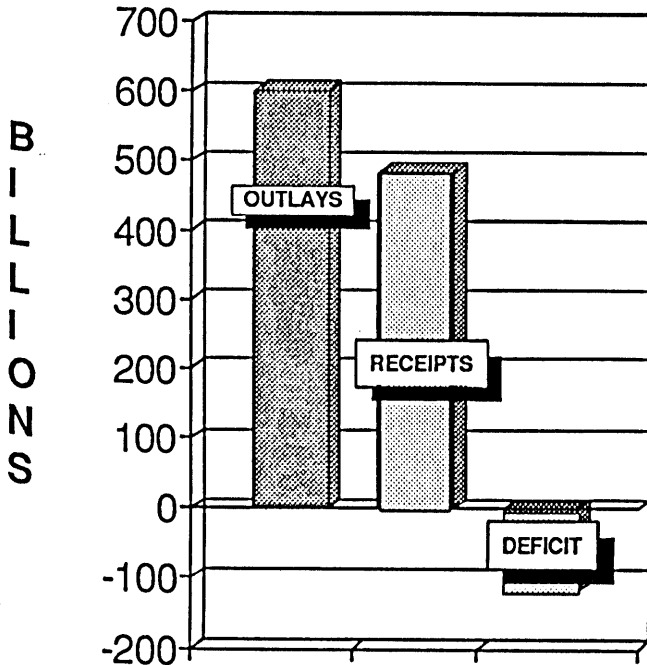
For Fiscal Year 1994 Through February 28, 1994, and Other Periods

DEPT. OF THE TREASURY

Highlight

This month's publication has been realigned to the *FY 1995 Budget*, released by the Office of Management and Budget on February 7, 1994.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH FEBRUARY 1994



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1993			
October	76,829	125,620	48,792
November	74,629	107,355	32,726
December	113,686	152,633	38,947
January	112,716	82,899	-29,817
February	65,979	114,176	48,197
March	83,288	127,263	43,974
April	132,017	123,926	-8,091
May	70,642	107,605	36,963
June	128,570	117,471	-11,099
July	80,630	120,207	39,577
August	86,738	109,816	23,078
September	127,485	118,921	-8,565
Year-to-Date	1,153,209	1,407,892	254,684
FY 1994			
October	78,668	124,090	45,422
November	83,107	121,488	38,381
December	125,416	133,667	8,252
January	122,968	107,355	-15,613
February	72,940	114,573	41,633
Year-to-Date	483,099	601,174	118,075

¹The receipts and outlays have been increased in September 1993 by \$4 million and \$9 million to reflect governmental receipts previously reported as offsetting collections by the Environmental Protection Agency and the James Madison Memorial Fellowship Foundation, respectively.

²The receipt, outlay and deficit figures differ from the *FY 1995 Budget*, released by the Office of Management and Budget on February 7, 1994, by \$14 million due mainly to revisions in data following the release of the Final September Monthly Treasury Statement.

Note: The receipt and outlay figures for FY 1993 have been revised to reflect governmental receipts previously reported by the Courts of Appeals, District Courts, and Other Judicial Services as offsetting collections.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, February 1994 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1993)	Budget Estimates Next Fiscal Year (1995) ¹
Total on-budget and off-budget results:					
Total receipts	72,940	483,099	1,249,071	443,839	1,353,815
On-budget receipts	46,946	355,629	912,892	326,863	998,594
Off-budget receipts	25,995	127,471	336,179	116,975	355,221
Total outlays	114,573	601,174	1,483,829	582,684	1,518,945
On-budget outlays	88,656	491,096	1,202,953	478,432	1,223,582
Off-budget outlays	25,917	110,078	280,876	104,251	295,364
Total surplus (+) or deficit (-)	-41,633	-118,075	-234,758	-138,845	-165,130
On-budget surplus (+) or deficit (-)	-41,710	-135,468	-290,061	-151,569	-224,987
Off-budget surplus (+) or deficit (-)	+77	+17,393	+55,303	+12,724	+59,857
Total on-budget and off-budget financing	41,633	118,075	234,758	138,845	165,130
Means of financing:					
Borrowing from the public	31,633	113,978	225,234	103,828	173,715
Reduction of operating cash, increase (-)	19,667	14,360	12,506	39,690	.....
By other means	-9,668	-10,264	-2,982	-4,673	-8,585

¹These figures are based on the FY 1995 Budget, released by the Office of Management and Budget on February 7, 1994.

... No Transactions.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994

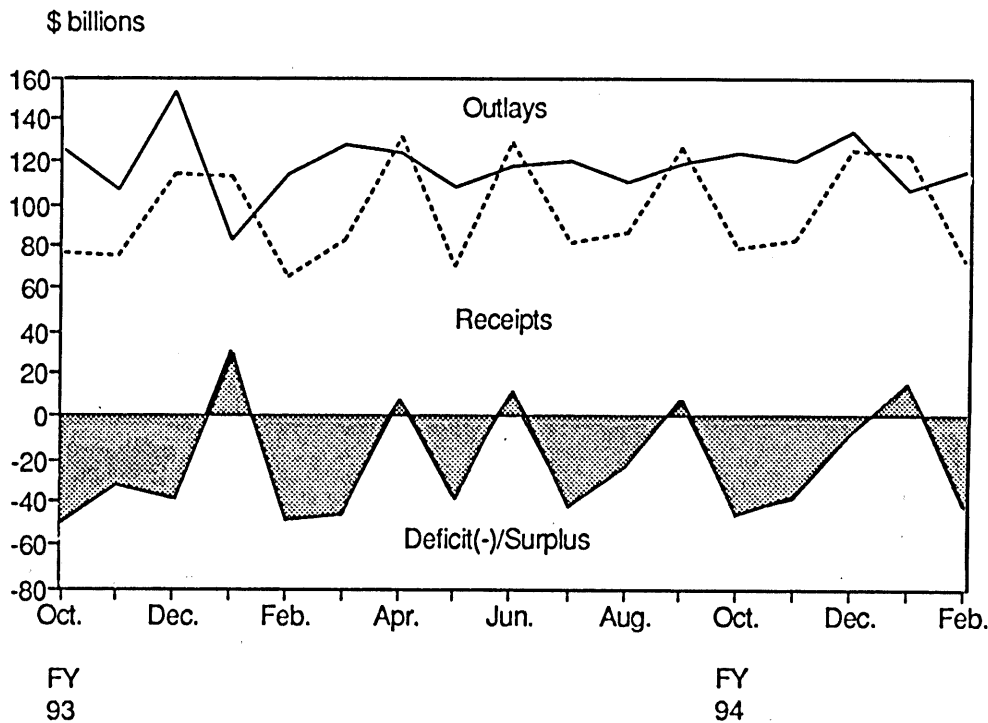


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1993 and 1994

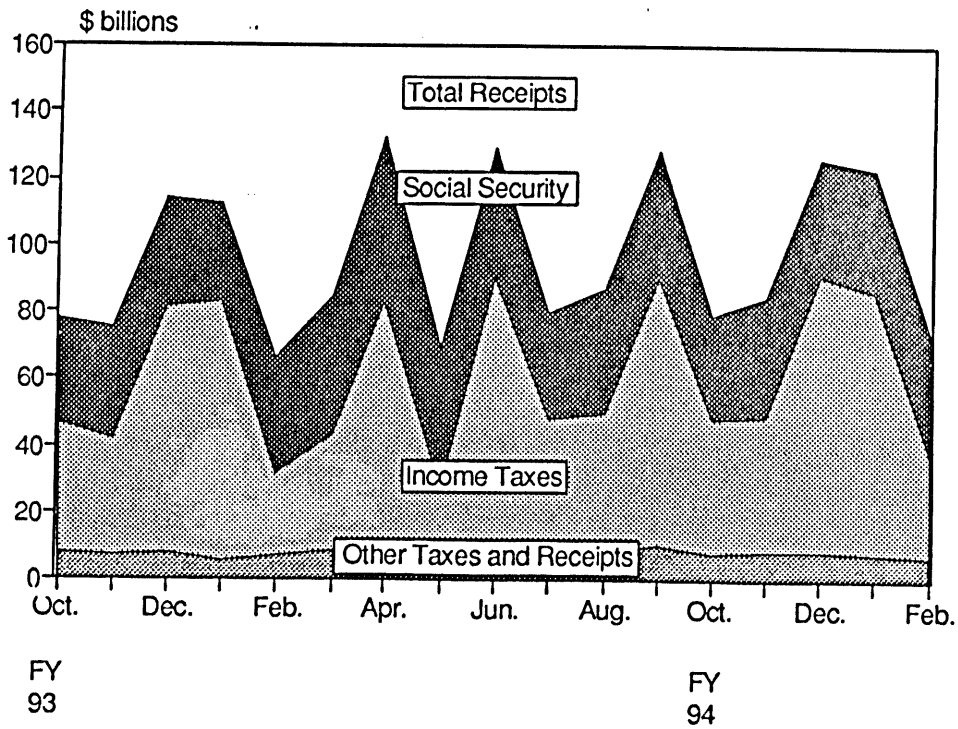


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1993 and 1994

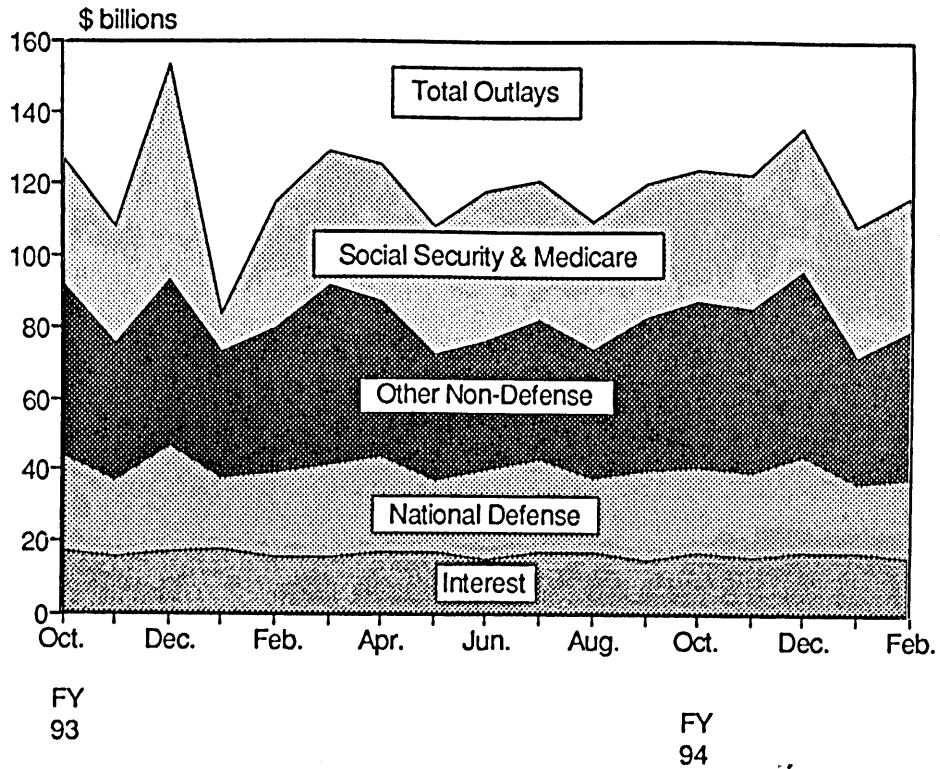


Table 3. Summary of Receipts and Outlays of the U.S. Government, February 1994 and Other Periods
 [\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	28,107	231,771	219,041	549,901
Corporation income taxes	1,594	38,114	30,528	130,719
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	25,995	127,471	116,975	336,179
Employment taxes and contributions (on-budget)	6,963	35,556	32,508	93,974
Unemployment insurance	2,664	7,536	6,652	27,041
Other retirement contributions	367	1,875	1,944	4,729
Excise taxes	3,249	20,360	18,415	54,550
Estate and gift taxes	1,093	5,672	4,650	12,749
Customs duties	1,419	7,924	7,364	19,198
Miscellaneous receipts	1,491	6,820	2,345,761	20,031
Total Receipts	72,940	483,099	443,839	1,249,071
(On-budget)	46,946	355,629	326,863	912,892
(Off-budget)	25,995	127,471	116,975	336,179
Budget Outlays				
Legislative Branch	202	1,202	1,024	2,755
The Judiciary	177	923	2879	2,872
Executive Office of the President	14	87	87	193
Funds Appropriated to the President	537	6,965	7,540	11,383
Department of Agriculture	4,742	27,980	28,224	64,931
Department of Commerce	245	1,313	1,235	3,234
Department of Defense—Military	21,009	109,456	115,789	267,484
Department of Defense—Civil	2,459	12,581	12,405	30,980
Department of Education	1,202	10,001	13,289	28,738
Department of Energy	1,221	7,416	6,700	17,206
Department of Health and Human Services, except Social Security	23,656	124,786	112,817	316,615
Department of Health and Human Services, Social Security	26,317	126,916	120,159	314,663
Department of Housing and Urban Development	1,886	10,819	10,423	25,535
Department of the Interior	565	2,882	2,639	7,240
Department of Justice	734	3,983	4,448	10,817
Department of Labor	3,523	17,034	18,268	37,111
Department of State	351	2,624	2,354	5,785
Department of Transportation	2,812	15,454	13,373	36,687
Department of the Treasury:				
Interest on the Public Debt	16,208	126,717	127,037	298,505
Other	4,931	6,478	4,326	10,763
Department of Veterans Affairs	3,110	15,653	14,749	37,919
Environmental Protection Agency	430	2,280	2,281	6,539
General Services Administration	344	-180	142	1,048
National Aeronautics and Space Administration	1,029	5,529	5,781	14,183
Office of Personnel Management	3,098	15,641	14,878	38,101
Small Business Administration	27	229	291	604
Other independent agencies:				
Resolution Trust Corporation	-678	557	-8,787	3,555
Other	-2,306	1,957	4,425	11,617
Undistributed offsetting receipts:				
Interest	-458	-42,140	-40,377	-85,845
Other	-2,815	-13,969	-13,716	-37,389
Total outlays	114,573	601,174	582,684	1,483,829
(On-budget)	88,656	491,096	478,432	1,202,953
(Off-budget)	25,917	110,078	104,251	280,876
Surplus (+) or deficit (-)	-41,633	-118,075	-138,845	-234,758
(On-budget)	-41,710	-135,468	-151,569	-290,061
(Off-budget)	+77	+17,393	+12,724	+55,303

¹These figures are based on the FY 1995 Budget, released by the Office of Management and Budget on February 7, 1994.

²The receipts and outlays for FY 1993 have been increased by \$48 million to reflect governmental receipts previously reported as offsetting collections for "Judiciary Filing Fees".

³The receipts and outlays in September 1993 have been increased by \$4 million to reflect governmental receipts previously reported as offsetting collections for the "Exxon Valdez Settlement Fund".

⁴The receipts and outlays in September 1993 have been increased by \$9 million to reflect governmental receipts previously reported as offsetting collections for the "James Madison Memorial Fellowship Trust Fund".

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

Table 4. Receipts of the U.S. Government, February 1994 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	37,335			197,464			185,531		
Presidential Election Campaign Fund	10			11			5		
Other	1,151			48,448			48,442		
Total—Individual income taxes	38,495	10,388	28,107	245,923	14,152	231,771	233,978	14,937	219,041
Corporation income taxes	2,888	1,294	1,594	43,736	5,622	38,114	36,804	6,276	30,528
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	22,371		22,371	115,212		115,212	106,885		106,885
Self-Employment Contributions Act taxes	1,108		1,108	-35		-35	-1,229		-1,229
Deposits by States	(*)		(*)	-45		-45	-9		-9
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	23,479		23,479	115,132		115,132	105,647		105,647
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,397		2,397	12,343		12,343	11,459		11,459
Self-Employment Contributions Act taxes	119		119	-4		-4	-129		-129
Receipts from railroad retirement account									
Deposits by States				(*)		(*)	-1		-1
Other									
Total—FDI trust fund	2,516		2,516	12,339		12,339	11,329		11,329
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	6,255		6,255	33,870		33,870	31,090		31,090
Self-Employment Contributions Act taxes	350		350	27		27	-187		-187
Receipts from Railroad Retirement Board									
Deposits by States				(*)		(*)	-3		-3
Total—FHI trust fund	6,605		6,605	33,897		33,897	30,900		30,900
Railroad retirement accounts:									
Rail industry pension fund	193	(*)	193	927	21	906	890	7	883
Railroad Social Security equivalent benefit	164		164	753		753	726		726
Total—Employment taxes and contributions	32,957	(*)	32,957	163,047	21	163,026	149,491	7	149,483
Unemployment insurance:									
State taxes deposited in Treasury	2,142		2,142	5,985		5,985	4,881		4,881
Federal Unemployment Tax Act taxes	523	4	519	1,547	14	1,533	1,703	31	1,672
Railroad unemployment taxes	(*)		(*)	14		14	47		47
Railroad debt repayment	3		3	4		4	53		53
Total—Unemployment insurance	2,669	4	2,664	7,550	14	7,536	6,684	31	6,652
Other retirement contributions:									
Federal employees retirement — employee contributions	358		358	1,837		1,837	1,905		1,905
Contributions for non-federal employees	10		10	38		38	39		39
Total—Other retirement contributions	367		367	1,875		1,875	1,944		1,944
Total—Social insurance taxes and contributions	35,993	4	35,989	172,472	35	172,437	158,119	39	158,080
Excise taxes:									
Miscellaneous excise taxes ¹	1,326	29	1,296	11,693	579	11,114	11,066	194	10,872
Airport and airway trust fund	445		445	1,937	10	1,928	191	5	186
Highway trust fund	1,455		1,455	7,145	84	7,062	7,194	99	7,095
Black lung disability trust fund	53		53	257		257	262		262
Total—Excise taxes	3,278	29	3,249	21,033	673	20,360	18,714	299	18,415
Estate and gift taxes	1,122	29	1,093	5,823	151	5,672	4,772	123	4,650
Customs duties	1,484	65	1,419	8,293	369	7,924	7,672	307	7,364
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	1,184		1,184	5,514		5,514	4,457		4,457
All other	309	3	307	1,312	5	1,306	2,341,440	136	1,305
Total — Miscellaneous receipts	1,493	3	1,491	6,825	5	6,820	5,897	136	5,761
Total — Receipts	84,752	11,812	72,940	504,106	21,006	483,099	465,955	22,116	443,839
Total — On-budget	58,758	11,812	46,946	376,635	21,006	355,629	348,980	22,116	326,863
Total — Off-budget	25,995		25,995	127,471		127,471	116,975		116,975

¹Includes amounts for the windfall profits tax pursuant to P.L. 96-223.

²The receipts and outlays for FY 1993 have been increased by \$48 million to reflect governmental receipts previously reported as offsetting collections for "Judiciary Filing Fees".

³The receipts and outlays in September 1993 have been increased by \$4 million to reflect governmental receipts previously reported as offsetting collections for the "Exxon Valdez Settlement Fund".

⁴The receipts and outlays in September 1993 have been increased by \$9 million to reflect governmental receipts previously reported as offsetting collections for the "James Madison Memorial Fellowship Trust Fund".

... No Transactions.

(*) Less than \$500,000.

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

Table 5. Outlays of the U.S. Government, February 1994 and Other Periods
(\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	36	(* *)	36	175	1	174	187	(* *)	186
House of Representatives	59	2	57	320	8	312	310	4	306
Joint items	6	.....	6	32	.....	32	32	.....	32
Congressional Budget Office	2	.....	2	9	.....	9	9	.....	9
Architect of the Capitol	15	1	15	82	3	79	97	4	94
Library of Congress	21	.....	21	289	.....	289	130	.....	130
Government Printing Office:									
Revolving fund (net)	15	.....	15	73	.....	73	20	.....	20
General fund appropriations	5	.....	5	37	.....	37	43	.....	43
General Accounting Office	39	.....	39	174	.....	174	182	.....	182
United States Tax Court	4	.....	4	14	.....	14	13	.....	13
Other Legislative Branch agencies	2	.....	2	4	.....	4	4	.....	4
Other	2	.....	2	10	.....	10	10	.....	10
Proprietary receipts from the public .....	.....	1	-1	.....	2	-2	.....	3	-3
Intrabudgetary transactions .....	(* *)	.....	(* *)	-3	.....	-3	-3	.....	-3
Total—Legislative Branch	205	3	202	1,215	13	1,202	1,035	10	1,024
The Judiciary:									
Supreme Court of the United States	1	.....	1	10	.....	10	11	.....	11
Courts of Appeals, District Courts, and other judicial services	166	(* *)	166	865	1	864	853	(* *)	853
Other	9	.....	9	49	.....	49	16	.....	16
Total—The Judiciary	177	(* *)	177	924	1	923	879	(* *)	879
Executive Office of the President:									
Compensation of the President and the White House Office	3	.....	3	18	.....	18	16	.....	16
Office of Management and Budget	4	.....	4	24	.....	24	22	.....	22
Other	7	.....	7	46	.....	46	49	.....	49
Total—Executive Office of the President	14	.....	14	87	.....	87	87	.....	87
Funds Appropriated to the President:									
International Sustainable Development and Humanitarian Programs:									
Multilateral Assistance:									
Contribution to the International Development Association									
.....	.....	.....	.....	354	.....	354	367	.....	367
International organizations and programs	2	.....	2	118	.....	118	154	.....	154
Other	44	.....	44	244	.....	244	282	.....	282
Total—Multilateral Assistance	46	.....	46	717	.....	717	803	.....	803
Agency for International Development:									
Operating expenses	36	.....	36	210	.....	210	195	.....	195
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	44	.....	44	.....	.....	.....
Functional development assistance program	98	.....	98	477	.....	477	527	.....	527
Sub-Saharan Africa development and disaster assistance	45	.....	45	254	.....	254	279	.....	279
Other	11	5	6	93	32	61	114	25	89
Proprietary receipts from the public .....	.....	73	-73	.....	272	-272	.....	361	-361
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Agency for International Development	190	78	112	1,078	304	774	1,115	386	729
Peace Corps	11	.....	11	89	.....	89	80	.....	80
Other	3	(* *)	3	20	1	20	19	3	16
Total—International Sustainable Development and Humanitarian Programs	251	79	172	1,904	304	1,600	2,017	389	1,628
Overseas Private Investment Corporation	3	32	-29	18	100	-82	39	106	-68
International Peacekeeping, Regional Security and Democracy Programs	33	.....	33	205	.....	205	157	.....	157
Regional Peace, Security and Defense Cooperation:									
Guaranty reserve fund	120	73	47	375	231	144	424	238	185
Foreign military financing grants	203	.....	203	2,804	.....	2,804	2,818	.....	2,818
Economic support fund	212	.....	212	1,895	.....	1,895	1,971	.....	1,971
Other	3	.....	3	24	.....	24	8	.....	8
Proprietary receipts from the public .....	.....	121	-121	.....	355	-355	.....	199	-199
Total—Regional Peace, Security and Defense Cooperation	538	195	343	5,099	586	4,513	5,220	437	4,783

Table 5. Outlays of the U.S. Government, February 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President—Continued									
International Monetary Programs	-159	.....	-159	163	.....	163	695	.....	695
Military Sales Programs:									
Special defense acquisition fund	11	50	-39	78	124	-45	109	109	(* *)
Foreign military sales trust fund	1,096	.....	1,096	5,458	.....	5,458	5,110	.....	5,110
Kuwait civil reconstruction trust fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	5	.....	5
Proprietary receipts from the public .....	.....	898	-898	.....	4,927	-4,927	.....	4,847	-4,847
Other	18	.....	18	81	.....	81	77	.....	77
Total—Funds Appropriated to the President	1,791	1,253	537	13,006	6,041	6,965	13,429	5,889	7,540
Department of Agriculture:									
Agricultural Research Service	56	.....	56	283	.....	283	305	.....	305
Cooperative State Research Service	37	.....	37	191	.....	191	179	.....	179
Extension Service	36	.....	36	173	.....	173	168	.....	168
Animal and Plant Health Inspection Service	38	.....	38	182	.....	182	199	.....	199
Food Safety and Inspection Service	40	.....	40	191	.....	191	196	.....	196
Agricultural Marketing Service	49	.....	49	375	1	374	478	1	477
Soil Conservation Service:									
Watershed and flood prevention operations	19	.....	19	111	.....	111	95	.....	95
Conservation operations	46	.....	46	226	.....	226	225	.....	225
Other	6	.....	6	32	.....	32	34	.....	34
Agricultural Stabilization and Conservation Service:									
Conservation programs	9	.....	9	1,796	.....	1,796	1,726	.....	1,726
Other	56	.....	56	281	.....	281	300	.....	300
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	298	179	119	620	1,006	-385	308	1,084	-776
Rural housing insurance fund	525	212	313	1,507	1,303	203	1,161	1,264	-103
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	7	.....	7
Salaries and expenses	-616	.....	-616	-421	.....	-421	253	.....	253
Other	7	(* *)	7	42	1	41	40	2	38
Total—Farmers Home Administration	214	391	-177	1,748	2,310	-562	1,770	2,350	-581
Foreign assistance programs	60	.....	60	423	.....	423	214	.....	214
Rural Development Administration:									
Rural development insurance fund	89	38	51	335	260	75	332	211	122
Rural water and waste disposal grants	19	.....	19	126	.....	126	98	.....	98
Other	-22	.....	-22	-10	.....	-10	10	.....	10
Rural Electrification Administration	108	237	-129	984	1,685	-701	966	1,568	-603
Federal Crop Insurance Corporation	111	15	96	1,327	336	991	409	314	95
Commodity Credit Corporation:									
Price support and related programs	1,857	549	1,308	10,884	3,190	7,694	12,164	2,823	9,340
National Wool Act Program .....	(* *)	.....	(* *)	2	.....	2	4	.....	4
Food and Consumer Service:									
Food stamp program	2,116	.....	2,116	10,646	.....	10,646	10,190	.....	10,190
State child nutrition programs	592	.....	592	2,991	.....	2,991	2,912	.....	2,912
Women, infants and children programs	241	.....	241	1,329	.....	1,329	1,238	.....	1,238
Other	32	.....	32	265	.....	265	373	.....	373
Total—Food and Consumer Service	2,980	.....	2,980	15,231	.....	15,231	14,713	.....	14,713
Forest Service:									
National forest system	117	.....	117	644	.....	644	695	.....	695
Forest and rangeland protection	16	.....	16	146	.....	146	178	.....	178
Forest service permanent appropriations	11	.....	11	151	.....	151	158	.....	158
Other	48	.....	48	230	.....	230	259	.....	259
Total—Forest Service	192	.....	192	1,171	.....	1,171	1,291	.....	1,291
Other	71	2	69	310	15	295	262	14	247
Proprietary receipts from the public .....	.....	99	-99	.....	597	-597	.....	482	-482
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	-150	.....	-150
Total—Department of Agriculture	6,072	1,330	4,742	36,374	8,394	27,980	35,989	7,764	28,224
Department of Commerce:									
Economic Development Administration	22	(* *)	22	118	8	110	106	10	96
Bureau of the Census	28	.....	28	128	.....	128	152	.....	152
Promotion of Industry and Commerce	26	.....	26	115	.....	115	126	.....	126
Science and Technology:									
National Oceanic and Atmospheric Administration	151	(* *)	151	816	6	811	739	10	729
Patent and Trademark Office	-2	.....	-2	22	.....	22	29	.....	29
National Institute of Standards and Technology	22	.....	22	107	.....	107	91	.....	91
Other	6	3	3	40	14	25	35	15	20
Total—Science and Technology	177	3	174	985	20	965	894	25	869

Table 5. Outlays of the U.S. Government, February 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce—Continued									
Other	6	.....	6	45	.....	45	41	.....	41
Proprietary receipts from the public .....	.....	10	-10	.....	50	-50	.....	48	-48
Intrabudgetary transactions .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	259	14	245	1,391	78	1,313	1,319	83	1,235
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,163	.....	2,163	10,921	.....	10,921	11,798	.....	11,798
Department of the Navy	2,513	.....	2,513	10,895	.....	10,895	11,325	.....	11,325
Department of the Air Force	1,524	.....	1,524	7,581	.....	7,581	8,860	.....	8,860
Total—Military personnel	6,200	.....	6,200	29,397	.....	29,397	31,982	.....	31,982
Operation and maintenance:									
Department of the Army	1,152	.....	1,152	8,299	.....	8,299	10,042	.....	10,042
Department of the Navy	1,518	.....	1,518	8,474	.....	8,474	9,346	.....	9,346
Department of the Air Force	1,955	.....	1,955	10,329	.....	10,329	9,498	.....	9,498
Defense agencies	1,531	.....	1,531	8,137	.....	8,137	7,186	.....	7,186
Total—Operation and maintenance	6,156	.....	6,156	35,239	.....	35,239	36,072	.....	36,072
Procurement:									
Department of the Army	1,468	.....	1,468	3,630	.....	3,630	4,715	.....	4,715
Department of the Navy	1,991	.....	1,991	10,576	.....	10,576	11,780	.....	11,780
Department of the Air Force	1,505	.....	1,505	9,361	.....	9,361	10,816	.....	10,816
Defense agencies	337	.....	337	1,786	.....	1,786	1,451	.....	1,451
Total—Procurement	5,302	.....	5,302	25,353	.....	25,353	28,763	.....	28,763
Research, development, test, and evaluation:									
Department of the Army	289	.....	289	2,362	.....	2,362	2,429	.....	2,429
Department of the Navy	561	.....	561	2,812	.....	2,812	2,925	.....	2,925
Department of the Air Force	772	.....	772	5,351	.....	5,351	5,652	.....	5,652
Defense agencies	631	.....	631	3,216	.....	3,216	3,651	.....	3,651
Total—Research, development, test and evaluation	2,252	.....	2,252	13,741	.....	13,741	14,657	.....	14,657
Military construction:									
Department of the Army	64	.....	64	423	.....	423	392	.....	392
Department of the Navy	47	.....	47	236	.....	236	369	.....	369
Department of the Air Force	67	.....	67	431	.....	431	527	.....	527
Defense agencies	166	.....	166	851	.....	851	616	.....	616
Total—Military construction	344	.....	344	1,941	.....	1,941	1,904	.....	1,904
Family housing:									
Department of the Army	111	.....	111	485	.....	485	530	.....	530
Department of the Navy	73	.....	73	306	.....	306	340	.....	340
Department of the Air Force	75	.....	75	395	.....	395	340	.....	340
Defense agencies	9	2	6	38	12	26	34	4	30
Revolving and management funds:									
Department of the Army	331	.....	331	272	.....	272	106	.....	106
Department of the Navy	-37	.....	-37	194	.....	194	44	.....	44
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	358	.....	358	1,984	.....	1,984	2,237	.....	2,237
Other	-111	(*)	-111	-141	2	-142	-43	1	-45
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of the Navy	4	1	3	13	6	6	22	8	14
Department of the Air Force	2	2	(*)	5	5	(*)	13	17	-4
Defense agencies	13	.....	13	118	.....	118	-2	.....	-2
Proprietary receipts from the public:									
Department of the Army .....	.....	-45	45	.....	141	-141	.....	218	-218
Department of the Navy .....	.....	-15	15	.....	143	-143	.....	225	-225
Department of the Air Force .....	.....	77	-77	.....	256	-256	.....	223	-223
Defense agencies .....	.....	34	-34	.....	49	-49	.....	74	-74
Intrabudgetary transactions:									
Department of the Army	-89	.....	-89	156	.....	156	107	.....	107
Department of the Navy	-6	.....	-6	545	.....	545	412	.....	412
Department of the Air Force	17	.....	17	105	.....	105	38	.....	38
Defense agencies	63	.....	63	-74	.....	-74	-963	.....	-963
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	3	-3	.....	7	-7
Defense agencies .....	.....	(*)	(*)	.....	(*)	(*)	.....	25	-25
Total—Department of Defense—Military	21,066	57	21,009	110,073	617	109,456	116,591	802	115,789

Table 5. Outlays of the U.S. Government, February 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	58	.....	58	402	.....	402	439	.....	439
Operation and maintenance, general	86	.....	86	438	.....	438	556	.....	556
Other	112	.....	112	719	.....	719	795	.....	795
Proprietary receipts from the public .....	.....	9	-9	.....	60	-60	.....	65	-65
Total—Corps of Engineers	256	9	247	1,559	60	1,499	1,790	65	1,726
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,908	.....	11,908	12,273	.....	12,273
Retired pay .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Military retirement fund	2,189	.....	2,189	10,978	.....	10,978	10,578	.....	10,578
Intrabudgetary transactions .....	.....	.....	.....	-11,908	.....	-11,908	-12,273	.....	-12,273
Education benefits	19	.....	19	78	.....	78	79	.....	79
Other	5	(* *)	4	33	2	31	29	2	28
Proprietary receipts from the public .....	.....	1	-1	.....	5	-5	.....	4	-4
Total—Department of Defense—Civil	2,469	10	2,459	12,648	67	12,581	12,476	71	12,405
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	580	.....	580	2,783	.....	2,783	2,788	.....	2,788
Impact aid	15	.....	15	604	.....	604	560	.....	560
School improvement programs	113	.....	113	589	.....	589	658	.....	658
Indian education	7	.....	7	30	.....	30	32	.....	32
Other	1	.....	1	6	.....	6	7	.....	7
Total—Office of Elementary and Secondary Education	716	.....	716	4,012	.....	4,012	4,045	.....	4,045
Office of Bilingual Education and Minority Languages									
Affairs	18	.....	18	94	.....	94	76	.....	76
Office of Special Education and Rehabilitative Services:									
Special education	271	.....	271	1,247	.....	1,247	1,175	.....	1,175
Rehabilitation services and disability research	178	.....	178	939	.....	939	837	.....	837
Special institutions for persons with disabilities	10	.....	10	54	.....	54	56	.....	56
Total—Office of Special Education and Rehabilitative Services	459	.....	459	2,240	.....	2,240	2,068	.....	2,068
Office of Vocational and Adult Education									
.....	126	.....	126	557	.....	557	614	.....	614
Office of Postsecondary Education:									
College housing loans	1	1	(* *)	1	25	-23	4	30	-26
Student financial assistance	791	.....	791	3,703	.....	3,703	3,891	.....	3,891
Federal family education loans	-1,002	.....	-1,002	-1,248	.....	-1,248	1,943	.....	1,943
Higher education	37	.....	37	308	.....	308	337	.....	337
Howard University	14	.....	14	81	.....	81	84	.....	84
Other	1	.....	1	5	.....	5	5	.....	5
Total—Office of Postsecondary Education	-158	1	-158	2,850	25	2,826	6,263	30	6,234
Office of Educational Research and Improvement									
.....	27	.....	27	167	.....	167	151	.....	151
Departmental management	37	.....	37	154	.....	154	115	.....	115
Proprietary receipts from the public .....	.....	23	-23	.....	49	-49	.....	14	-14
Total—Department of Education	1,225	23	1,202	10,074	73	10,001	13,333	44	13,289
Department of Energy:									
Atomic energy defense activities									
.....	965	.....	965	5,051	.....	5,051	4,410	.....	4,410
Energy programs:									
General science and research activities	22	.....	22	474	.....	474	584	.....	584
Energy supply, R and D activities	213	.....	213	1,241	.....	1,241	1,092	.....	1,092
Uranium supply and enrichment activities	8	.....	8	209	.....	209	453	.....	453
Fossil energy research and development	29	.....	29	162	.....	162	159	.....	159
Energy conservation	47	.....	47	215	.....	215	191	.....	191
Strategic petroleum reserve	13	.....	13	81	.....	81	136	.....	136
Clean coal technology .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	17	.....	17	109	.....	109	113	.....	113
Other	39	(* *)	39	178	1	177	82	1	80
Total—Energy programs	389	(* *)	389	2,668	1	2,667	2,809	1	2,808
Power Marketing Administration									
.....	145	163	-19	763	608	156	829	549	280
Departmental administration	37	.....	37	185	.....	185	186	.....	186
Proprietary receipts from the public .....	.....	94	-94	.....	392	-392	.....	826	-826
Intrabudgetary transactions	-57	.....	-57	-208	.....	-208	-153	.....	-153
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	43	-43	.....	5	-5
Total—Department of Energy	1,479	258	1,221	8,459	1,042	7,416	8,081	1,381	6,700

Table 5. Outlays of the U.S. Government, February 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	43	(* *)	43	278	1	276	290	2	288
Health Resources and Services Administration	216	.....	216	882	.....	882	838	.....	838
Indian Health Services	125	.....	125	677	.....	677	644	.....	644
Centers for Disease Control and Prevention	148	.....	148	630	.....	630	529	.....	529
National Institutes of Health	860	.....	860	4,184	.....	4,184	3,640	.....	3,640
Substance Abuse and Mental Health Services Administration	222	.....	222	945	.....	945	1,162	.....	1,162
Agency for Health Care Policy and Research	12	.....	12	38	.....	38	14	.....	14
Assistant secretary for health	69	.....	69	39	.....	39	266	.....	266
Total—Public Health Service	1,695	(* *)	1,694	7,673	1	7,671	7,383	2	7,381
Health Care Financing Administration:									
Grants to States for Medicaid	6,202	.....	6,202	33,406	.....	33,406	30,111	.....	30,111
Payments to health care trust funds	2,971	.....	2,971	17,265	.....	17,265	18,316	.....	18,316
Federal hospital insurance trust fund:									
Benefit payments	8,086	.....	8,086	39,684	.....	39,684	35,144	.....	35,144
Administrative expenses and construction	109	.....	109	463	.....	463	421	.....	421
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	8,196	.....	8,196	40,147	.....	40,147	35,565	.....	35,565
Federal supplementary medical insurance trust fund:									
Benefit payments	4,044	.....	4,044	22,971	.....	22,971	20,571	.....	20,571
Administrative expenses and construction	168	.....	168	745	.....	745	529	.....	529
Total—FSMI trust fund	4,213	.....	4,213	23,716	.....	23,716	21,101	.....	21,101
Other	-45	.....	-45	-5	.....	-5	198	.....	198
Total—Health Care Financing Administration	21,536	.....	21,536	114,530	.....	114,530	105,290	.....	105,290
Social Security Administration:									
Payments to Social Security trust funds	7	.....	7	2,571	.....	2,571	3,071	.....	3,071
Special benefits for disabled coal miners	65	.....	65	328	.....	328	336	.....	336
Supplemental security income program	2,015	.....	2,015	9,871	.....	9,871	9,075	.....	9,075
Total—Social Security Administration	2,087	.....	2,087	12,770	.....	12,770	12,482	.....	12,482
Administration for children and families:									
Family support payments to States	1,580	.....	1,580	7,077	.....	7,077	6,648	.....	6,648
Low income home energy assistance	271	.....	271	1,300	.....	1,300	804	.....	804
Refugee and entrant assistance	37	.....	37	172	.....	172	155	.....	155
Community Services Block Grant	57	.....	57	177	.....	177	177	.....	177
Payments to States for afdc work programs	67	.....	67	330	.....	330	289	.....	289
Interim assistance to States for legalization	7	.....	7	586	.....	586	55	.....	55
Payments to States for child care assistance	68	.....	68	327	.....	327	112	.....	112
Social services block grant	219	.....	219	1,116	.....	1,116	1,232	.....	1,232
Children and families services programs	217	.....	217	1,606	.....	1,606	1,543	.....	1,543
Payments to States for foster care and adoption assistance	341	.....	341	1,291	.....	1,291	962	.....	962
Other .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Total—Administration for children and families	2,864	.....	2,864	13,983	.....	13,983	11,979	.....	11,979
Administration on aging	30	.....	30	333	.....	333	191	.....	191
Office of the Secretary	6	.....	6	90	.....	90	51	.....	51
Proprietary receipts from the public .....	.....	1,590	-1,590	.....	7,326	-7,326	.....	6,241	-6,241
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-2,971	.....	-2,971	-17,264	.....	-17,264	-18,320	.....	-18,320
Payments for tax and other credits:									
Federal hospital insurance trust fund .....	.....	.....	.....	-1	.....	-1	4	.....	4
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, except Social Security	25,246	1,590	23,656	132,114	7,327	124,786	119,061	6,243	112,817

Table 5. Outlays of the U.S. Government, February 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	23,096	.....	23,096	113,713	.....	113,713	108,629	.....	108,629
Administrative expenses and construction	154	.....	154	661	.....	661	744	.....	744
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	23,250	.....	23,250	114,374	.....	114,374	109,373	.....	109,373
Federal disability insurance trust fund:									
Benefit payments	2,998	.....	2,998	14,739	.....	14,739	13,503	.....	13,503
Administrative expenses and construction	80	.....	80	373	.....	373	357	.....	357
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,077	.....	3,077	15,112	.....	15,112	13,860	.....	13,860
Proprietary receipts from the public .....	.....	2	-2	.....	3	-3	.....	(* *)	(* *)
Intrabudgetary transactions ²	-7	.....	-7	-2,567	.....	-2,567	-3,073	.....	-3,073
Total—Department of Health and Human Services, Social Security(off-budget)	26,320	2	26,317	126,918	3	126,916	120,160	(* *)	120,159
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	5	9	-4	65	51	13	32	28	4
Credit accounts:									
Federal housing administration fund	520	559	-39	2,790	2,923	-133	3,072	2,380	692
Housing for the elderly or handicapped fund	-6	58	-64	364	291	73	393	257	136
Other	33	.....	33	186	(* *)	186	105	(* *)	105
Rent supplement payments	5	.....	5	23	.....	23	23	.....	23
Homeownership assistance	9	.....	9	45	.....	45	31	.....	31
Rental housing assistance	54	.....	54	270	.....	270	275	.....	275
Rental housing development grants	3	.....	3	3	.....	3	13	.....	13
Low-rent public housing	20	.....	20	380	.....	380	391	.....	391
Public housing grants	218	.....	218	1,346	.....	1,346	975	.....	975
College housing grants	1	.....	1	8	.....	8	8	.....	8
Lower income housing assistance	885	.....	885	4,400	.....	4,400	4,477	.....	4,477
Section 8 contract renewals	282	.....	282	1,370	.....	1,370	907	.....	907
Other	6	.....	6	24	.....	24	9	.....	9
Total—Housing programs	2,035	627	1,409	11,273	3,265	8,007	10,712	2,665	8,048
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	3	(* *)	3	273	192	81	107	21	86
Payments for operation of low-income housing projects	200	.....	200	1,003	.....	1,003	898	.....	898
Community Partnerships Against Crime	11	.....	11	64	.....	64	35	.....	35
Other .....	.....	.....	.....	(* *)	.....	(* *)	.....	.....	.....
Total—Public and Indian Housing programs	214	(* *)	214	1,339	192	1,147	1,040	21	1,019
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	-4	4	.....	1	-1	.....	2	-2
Guarantees of mortgage-backed securities	115	175	-60	530	713	-183	557	766	-209
Total—Government National Mortgage Association	115	171	-56	530	714	-184	557	768	-211
Community Planning and Development:									
Community Development Grants	251	.....	251	1,447	.....	1,447	1,334	.....	1,334
Home investment partnerships program	50	.....	50	237	.....	237	34	.....	34
Other	21	9	12	127	58	69	116	45	71
Total—Community Planning and Development	323	9	314	1,811	58	1,754	1,484	45	1,439
Management and Administration	25	.....	25	188	.....	188	225	.....	225
Other	3	.....	3	16	.....	16	13	.....	13
Proprietary receipts from the public .....	.....	22	-22	.....	110	-110	.....	107	-107
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	3	-3
Total—Department of Housing and Urban Development	2,716	829	1,888	15,157	4,339	10,819	14,031	3,608	10,423

Table 5. Outlays of the U.S. Government, February 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of public lands and resources	49	.....	49	263	.....	263	258	.....	258
Other	11	.....	11	109	.....	109	112	.....	112
Minerals Management Service	54	.....	54	297	.....	297	290	.....	290
Office of Surface Mining Reclamation and Enforcement	15	.....	15	117	.....	117	126	.....	126
Total—Land and minerals management	129	.....	129	786	.....	786	786	.....	786
Water and science:									
Bureau of Reclamation:									
Construction program	24	.....	24	109	.....	109	107	.....	107
Operation and maintenance	21	.....	21	104	.....	104	112	.....	112
Other	42	10	33	197	85	112	195	58	137
Central Utah project .....	(* *)	.....	(* *)	15	.....	15	.....	.....	.....
Geological Survey	50	.....	50	239	.....	239	255	.....	255
Bureau of Mines	16	2	14	79	11	68	80	12	68
Total—Water and science	153	12	141	743	96	648	748	70	678
Fish and wildlife and parks:									
United States Fish and Wildlife Service	144	.....	144	510	.....	510	470	.....	470
National Biological Survey	14	.....	14	50	.....	50	.....	.....	.....
National Park Service	108	.....	108	596	.....	596	608	.....	608
Total—Fish and wildlife and parks	265	.....	265	1,156	.....	1,156	1,078	.....	1,078
Bureau of Indian Affairs:									
Operation of Indian programs	103	.....	103	615	.....	615	569	.....	569
Indian tribal funds	29	.....	29	44	.....	44	87	.....	87
Other	23	1	22	182	4	178	112	6	106
Total—Bureau of Indian Affairs	155	1	154	841	4	837	768	6	762
Territorial and international affairs	6	.....	6	153	.....	153	147	.....	147
Departmental offices	17	.....	17	56	.....	56	55	.....	55
Proprietary receipts from the public .....	.....	138	-138	.....	722	-722	.....	860	-860
Intrabudgetary transactions	-9	.....	-9	-31	.....	-31	-7	.....	-7
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Total—Department of the Interior	716	150	565	3,704	822	2,882	3,574	936	2,639
Department of Justice:									
Legal activities	177	.....	177	928	.....	928	1,366	.....	1,366
Federal Bureau of Investigation	149	.....	149	843	.....	843	783	.....	783
Drug Enforcement Administration	68	.....	68	300	.....	300	285	.....	285
Immigration and Naturalization Service	110	.....	110	576	.....	576	603	.....	603
Federal Prison System	175	9	166	895	48	847	882	37	845
Office of Justice Programs	62	.....	62	350	.....	350	392	.....	392
Other	67	.....	67	340	.....	340	550	.....	550
Intrabudgetary transactions	-1	.....	-1	-4	.....	-4	-182	.....	-182
Offsetting governmental receipts .....	.....	63	-63	.....	198	-198	.....	193	-193
Total—Department of Justice	806	72	734	4,229	245	3,983	4,678	230	4,448
Department of Labor:									
Employment and Training Administration:									
Training and employment services	281	.....	281	1,573	.....	1,573	1,554	.....	1,554
Community Service Employment for Older Americans	28	.....	28	157	.....	157	154	.....	154
Federal unemployment benefits and allowances	1	.....	1	50	.....	50	66	.....	66
State unemployment insurance and employment service operations	-14	.....	-14	-56	.....	-56	16	.....	16
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	4,270	.....	4,270
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	2,511	.....	2,511	250	.....	250

Table 5. Outlays of the U.S. Government, February 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,740	.....	2,740	13,122	.....	13,122	15,130	.....	15,130
State administrative expenses	280	.....	280	1,426	.....	1,426	1,434	.....	1,434
Federal administrative expenses	35	.....	35	81	.....	81	50	.....	50
Veterans employment and training	15	.....	15	74	.....	74	70	.....	70
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	7	.....	7	30	.....	30	31	.....	31
Other	1	.....	1	8	.....	8	9	.....	9
Total—Unemployment trust fund	3,080	.....	3,080	14,742	.....	14,742	16,723	.....	16,723
Other	5	.....	5	33	.....	33	32	.....	32
Total—Employment and Training Administration	3,382	.....	3,382	19,008	.....	19,008	23,063	.....	23,063
Pension Benefit Guaranty Corporation	82	\$116	-34	622	149	473	328	697	-370
Employment Standards Administration:									
Salaries and expenses	16	.....	16	90	.....	90	94	.....	94
Special benefits	71	.....	71	-478	.....	-478	-413	.....	-413
Black lung disability trust fund	52	.....	52	248	.....	248	254	.....	254
Other	8	.....	8	54	.....	54	54	.....	54
Occupational Safety and Health Administration	22	.....	22	115	.....	115	113	.....	113
Bureau of Labor Statistics	26	.....	26	104	.....	104	123	.....	123
Other	37	.....	37	178	.....	178	171	.....	171
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	1	-1	.....	1	-1
Intrabudgetary transactions	-56	.....	-56	-2,757	.....	-2,757	-4,821	.....	-4,821
Total—Department of Labor	3,639	116	3,523	17,184	150	17,034	18,967	699	18,268
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	185	.....	185	794	.....	794	795	.....	795
Acquisition and maintenance of buildings abroad	32	.....	32	237	.....	237	181	.....	181
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	125	.....	125	119	.....	119
Foreign Service retirement and disability fund	21	.....	21	159	.....	159	168	.....	168
Other	17	.....	17	71	.....	71	46	.....	46
Total—Administration of Foreign Affairs	255	.....	255	1,385	.....	1,385	1,309	.....	1,309
International organizations and Conferences	35	.....	35	1,128	.....	1,128	864	.....	864
Migration and refugee assistance	58	.....	58	268	.....	268	312	.....	312
Other	3	.....	3	19	.....	19	34	.....	34
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	(* *)	(* *)
Intrabudgetary transactions .....	(* *)	.....	(* *)	-176	.....	-176	-165	.....	-165
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	351	.....	351	2,624	.....	2,624	2,354	(* *)	2,354
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,261	.....	1,261	7,357	.....	7,357	6,136	.....	6,136
Other	10	.....	10	49	.....	49	62	.....	62
Other programs	11	.....	11	114	.....	114	86	.....	86
Total—Federal Highway Administration	1,282	.....	1,282	7,519	.....	7,519	6,285	.....	6,285
National Highway Traffic Safety Administration	13	.....	13	100	.....	100	100	.....	100
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation .....	.....	.....	.....	319	.....	319	262	.....	262
Other	30	1	29	159	4	155	154	8	146
Total—Federal Railroad Administration	30	1	29	478	4	474	416	8	408

Table 5. Outlays of the U.S. Government, February 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	238	.....	238	-30	.....	-30	721	.....	721
Discretionary grants	142	.....	142	653	.....	653	518	.....	518
Other	25	.....	25	1,363	.....	1,363	159	.....	159
Total—Federal Transit Administration	406	.....	406	1,986	.....	1,986	1,397	.....	1,397
Federal Aviation Administration:									
Operations	266	.....	266	949	.....	949	773	.....	773
Airport and airway trust fund:									
Grants-in-aid for airports	97	.....	97	721	.....	721	902	.....	902
Facilities and equipment	239	.....	239	946	.....	946	744	.....	744
Research, engineering and development	14	.....	14	81	.....	81	73	.....	73
Operations	96	.....	96	860	.....	860	950	.....	950
Total—Airport and airway trust fund	445	.....	445	2,608	.....	2,608	2,668	.....	2,668
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1	-1
Total—Federal Aviation Administration	712	(*)	712	3,557	(*)	3,557	3,441	1	3,440
Coast Guard:									
Operating expenses	158	.....	158	972	.....	972	920	.....	920
Acquisition, construction, and improvements	24	.....	24	121	.....	121	87	.....	87
Retired pay	41	.....	41	192	.....	192	185	.....	185
Other	60	(*)	59	115	2	112	135	2	132
Total—Coast Guard	283	(*)	282	1,400	2	1,397	1,327	2	1,324
Maritime Administration	58	15	43	337	97	240	460	170	291
Other	48	1	46	174	2	172	170	5	165
Proprietary receipts from the public .....	.....	1	-1	.....	1	-1	.....	1	-1
Intrabudgetary transactions .....	(*)	.....	(*)	13	.....	13	-3	.....	-3
Offsetting governmental receipts .....	.....	(*)	(*)	.....	2	-2	.....	33	-33
Total—Department of Transportation	2,831	19	2,812	15,564	110	15,454	13,593	220	13,373
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-181	1	-182	-460	5	-465	-412	5	-417
Other	-67	.....	-67	17	.....	17	40	.....	40
Financial Management Service:									
Salaries and expenses	21	.....	21	91	.....	91	93	.....	93
Payment to the Resolution Funding Corporation .....	.....	.....	.....	1,164	.....	1,164	1,164	.....	1,164
Claims, judgements, and relief acts	29	.....	29	152	.....	152	260	.....	260
Net interest paid to loan guarantee financing accounts .....	.....	.....	.....	2	.....	2	20	.....	20
Other	13	.....	13	67	.....	67	66	.....	66
Total—Financial Management Service	62	.....	62	1,476	.....	1,476	1,603	.....	1,603
Federal Financing Bank									
Bureau of Alcohol, Tobacco and Firearms:	-103	.....	-103	121	.....	121	121	.....	121
Salaries and expenses	39	.....	39	157	.....	157	156	.....	156
Internal revenue collections for Puerto Rico	18	.....	18	96	.....	96	93	.....	93
United States Customs Service	151	.....	151	745	.....	745	702	.....	702
Bureau of Engraving and Printing	20	.....	20	18	.....	18	10	.....	10
United States Mint	3	.....	3	-16	.....	-16	47	.....	47
Bureau of the Public Debt	13	.....	13	104	.....	104	109	.....	109
Internal Revenue Service:									
Processing tax returns and assistance	160	.....	160	614	.....	614	627	.....	627
Tax law enforcement	311	.....	311	1,489	.....	1,489	1,537	.....	1,537
Information systems	95	.....	95	406	.....	406	503	.....	503
Payment where earned income credit exceeds liability for tax	4,950	.....	4,950	5,202	.....	5,202	4,041	.....	4,041
Health insurance supplement to earned income credit ..	4	.....	4	24	.....	24	276	.....	276
Refunding internal revenue collections, interest	278	.....	278	1,151	.....	1,151	730	.....	730
Other	15	.....	15	63	.....	63	56	(*)	56
Total—Internal Revenue Service	5,811	.....	5,811	8,949	.....	8,949	7,770	(*)	7,770

Table 5. Outlays of the U.S. Government, February 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
United States Secret Service	32	.....	32	195	.....	195	220	.....	220
Comptroller of the Currency	29	106	-76	231	281	-51	149	197	-48
Office of Thrift Supervision	14	2	11	78	82	-4	96	101	-5
Interest on the public debt:									
Public issues (accrual basis)	15,314	.....	15,314	84,127	.....	84,127	84,927	.....	84,927
Special issues (cash basis)	894	.....	894	42,590	.....	42,590	42,110	.....	42,110
Total—Interest on the public debt	16,208	.....	16,208	126,717	.....	126,717	127,037	.....	127,037
Other	4	.....	4	24	.....	24	24	.....	24
Proprietary receipts from the public .....	.....	376	-376	.....	770	-770	.....	951	-951
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-354	.....	-354	-3,796	.....	-3,796	-4,837	.....	-4,837
Offsetting governmental receipts .....	.....	76	-76	.....	324	-324	.....	311	-311
Total—Department of the Treasury	21,700	581	21,139	134,657	1,463	133,194	132,928	1,565	131,363
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,166	.....	1,166	6,214	.....	6,214	5,620	.....	5,620
Other	59	19	39	291	110	181	291	105	185
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	181	43	138	716	295	421	489	150	339
Loan guaranty revolving fund	101	37	64	610	193	417	835	223	611
Other	21	15	6	235	135	100	205	177	27
Compensation and pensions	1,434	.....	1,434	7,049	.....	7,049	6,899	.....	6,899
Readjustment benefits	92	.....	92	481	.....	481	388	.....	388
Post-Vietnam era veterans education account	7	.....	7	37	.....	37	47	.....	47
Insurance funds:									
National service life	92	.....	92	476	.....	476	401	.....	401
United States government life	1	.....	1	8	.....	8	7	.....	7
Veterans special life	10	6	16	55	85	-30	51	88	-37
Other	4	.....	4	-15	.....	-15	-9	.....	-9
Total—Veterans Benefits Administration	1,944	90	1,854	9,652	709	8,944	9,313	639	8,675
Construction	55	(* *)	55	271	(* *)	271	239	(* *)	239
Departmental administration	82	.....	82	486	.....	486	453	.....	453
Proprietary receipts from the public:									
National service life .....	.....	35	-35	.....	153	-153	.....	166	-166
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	50	-50	.....	279	-279	.....	249	-249
Intrabudgetary transactions	-1	.....	-1	-9	.....	-9	-7	.....	-7
Total—Department of Veterans Affairs	3,305	195	3,110	16,905	1,252	15,653	15,908	1,160	14,749
Environmental Protection Agency:									
Program and research operations	66	.....	66	332	.....	332	362	.....	362
Abatement, control, and compliance	103	.....	103	511	.....	511	509	.....	509
Water infrastructure financing	130	.....	130	822	.....	822	810	.....	810
Hazardous substance superfund	112	.....	112	529	.....	529	531	.....	531
Other	32	(* *)	32	415	2	413	7163	16	147
Proprietary receipts from the public .....	.....	13	-13	.....	75	-75	.....	76	-76
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	.....	.....	.....
Offsetting governmental receipts .....	.....	1	-1	.....	4	-4	.....	3	-3
Total—Environmental Protection Agency	443	13	430	2,360	81	2,280	2,375	94	2,281
General Services Administration:									
Real property activities	342	.....	342	-171	.....	-171	199	.....	199
Personal property activities	-7	.....	-7	-107	.....	-107	-89	.....	-89
Information Resources Management Service	-15	.....	-15	56	.....	56	-11	.....	-11
Other	23	.....	23	42	.....	42	43	.....	43
Proprietary receipts from the public .....	.....	-1	1	.....	1	-1	.....	1	-1
Total—General Services Administration	343	-1	344	-179	1	-180	143	1	142

Table 5. Outlays of the U.S. Government, February 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	524	.....	524	2,742	.....	2,742	2,805	.....	2,805
Space flight, control, and data communications	363	.....	363	1,989	.....	1,989	2,118	.....	2,118
Construction of facilities	19	.....	19	172	.....	172	225	.....	225
Research and program management	122	.....	122	620	.....	620	626	.....	626
Other	1	.....	1	6	.....	6	6	.....	6
Total—National Aeronautics and Space Administration	1,029	.....	1,029	5,529	.....	5,529	5,781	.....	5,781
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	338	.....	338	1,583	.....	1,583	1,444	.....	1,444
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	2,957	.....	2,957	14,830	.....	14,830	14,191	.....	14,191
Employees health benefits fund	1,259	1,290	-31	6,141	6,424	-283	5,780	6,069	-288
Employees life insurance fund	113	286	-172	566	1,098	-532	540	1,074	-533
Other	10	1	9	60	3	56	85	3	82
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-14	.....	-14	-18	.....	-18
Total—Office of Personnel Management	4,675	1,576	3,098	23,166	7,526	15,641	22,023	7,146	14,878
Small Business Administration:									
Public enterprise funds:									
Business loan fund	43	34	9	267	187	80	356	307	50
Disaster loan fund	1	22	-21	81	136	-55	226	211	15
Other	1	1	(* *)	11	5	6	24	7	17
Other	39	(* *)	39	198	(* *)	198	209	(* *)	209
Total—Small Business Administration	83	56	27	557	328	229	815	524	291
Other independent agencies:									
Board for International Broadcasting	16	.....	16	83	.....	83	100	.....	100
Corporation for National and Community Service	17	.....	17	153	.....	153	83	.....	83
Corporation for Public Broadcasting .....	.....	.....	.....	275	.....	275	319	.....	319
District of Columbia:									
Federal payment .....	.....	.....	.....	698	.....	698	698	.....	698
Other .....	(* *)	.....	(* *)	6	12	-6	2	24	-22
Equal Employment Opportunity Commission	15	(* *)	15	94	(* *)	94	87	(* *)	87
Export-Import Bank of the United States	99	89	10	439	1,183	-744	469	952	-483
Federal Communications Commission	15	3	12	55	14	41	52	14	38
Federal Deposit Insurance Corporation:									
Bank insurance	118	3,677	-3,558	1,110	6,572	-5,462	4,188	8,256	-4,067
Savings association insurance	2	494	-492	8	518	-509	-7	409	-416
FSLIC resolution	81	334	-253	938	1,416	-478	1,618	658	960
Affordable housing and bank enterprise	-1	.....	-1	-1	.....	-1	.....	.....	.....
Federal Emergency Management Agency:									
Public enterprise funds	12	36	-23	222	133	88	168	158	11
Disaster relief	585	.....	585	1,300	.....	1,300	822	.....	822
Emergency management planning and assistance	9	.....	9	96	.....	96	81	.....	81
Other	7	.....	7	92	.....	92	128	.....	128
Federal Trade Commission	6	.....	6	36	.....	36	36	.....	36
Interstate Commerce Commission	2	.....	2	17	.....	17	17	.....	17
Legal Services Corporation	33	.....	33	163	.....	163	177	.....	177
National Archives and Records Administration	26	(* *)	26	93	(* *)	92	90	(* *)	90
National Credit Union Administration:									
Credit union share insurance fund	4	16	-12	13	198	-185	47	314	-267
Central liquidity facility	5	5	(* *)	36	36	(* *)	57	57	.....
Other	7	3	4	9	47	-37	10	45	-35

Table 5. Outlays of the U.S. Government, February 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	11	.....	11	75	.....	75	77	.....	77
National Endowment for the Humanities	13	.....	13	64	.....	64	61	.....	61
National Labor Relations Board	12	.....	12	70	.....	70	69	.....	69
National Science Foundation	217	.....	217	1,003	.....	1,003	949	.....	949
Nuclear Regulatory Commission	45	75	-30	211	226	-15	181	206	-25
Panama Canal Commission	43	45	-2	219	231	-12	206	219	-13
Postal Service:									
Public enterprise funds (off-budget)	3,973	3,789	184	20,330	20,552	-222	20,129	20,590	-461
Payment to the Postal Service fund .....	.....	.....	.....	85	.....	85	100	.....	100
Railroad Retirement Board:									
Federal windfall subsidy	23	.....	23	115	.....	115	122	.....	122
Federal payments to the railroad retirement accounts .....	(*)	.....	(*)	25	.....	25	30	.....	30
Rail industry pension fund:									
Advances from FOASDI fund	-91	.....	-91	-450	.....	-450	-442	.....	-442
OASDI certifications	91	.....	91	450	.....	450	442	.....	442
Administrative expenses	6	.....	6	32	.....	32	31	.....	31
Interest on refunds of taxes .....	(*)	.....	(*)	18	.....	18	5	.....	5
Other	1	.....	1	4	.....	4	3	.....	3
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	-25	.....	-25	-30	.....	-30
Supplemental annuity pension fund	243	.....	243	1,209	.....	1,209	1,198	.....	1,198
Railroad Social Security equivalent benefit account	402	.....	402	1,970	.....	1,970	1,939	.....	1,939
Other .....	(*)	.....	(*)	(*)	.....	(*)	2	.....	2
Total—Railroad Retirement Board	674	.....	674	3,347	.....	3,347	3,301	.....	3,301
Resolution Trust Corporation	571	1,249	-678	6,692	6,135	557	7,950	16,737	-8,787
Securities and Exchange Commission	14	.....	14	61	.....	61	34	.....	34
Smithsonian Institution	43	.....	43	129	.....	129	159	.....	159
Tennessee Valley Authority	754	721	32	3,974	3,355	618	3,456	2,551	905
United States Information Agency	83	.....	83	443	(*)	443	430	(*)	430
Other	149	110	39	1,065	560	505	9593	108	484
Total—Other independent agencies	7,662	10,646	-2,984	43,704	41,189	2,515	46,937	51,299	-4,362
Undistributed offsetting receipts:									
Other interest .....	.....	.....	.....	.....	(*)	(*)	.....	(*)	(*)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(*)	.....	(*)	(*)	.....	(*)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,090	.....	-1,090	-5,334	.....	-5,334	-5,455	.....	-5,455
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-141	.....	-141	-775	.....	-775	-757	.....	-757
Postal Service employer contributions	-50	.....	-50	-196	.....	-196	-190	.....	-190
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-435	.....	-435	-2,229	.....	-2,229	-2,186	.....	-2,186
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-47	.....	-47	-241	.....	-241	-233	.....	-233
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-9	.....	-9	-43	.....	-43	-43	.....	-43
Office of Personnel Management:									
Civil service retirement and disability fund	-822	.....	-822	-3,989	.....	-3,989	-3,856	.....	-3,856
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement	-2,592	.....	-2,592	-12,806	.....	-12,806	-12,720	.....	-12,720

Table 5. Outlays of the U.S. Government, February 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-6	.....	-6	-10	.....	-10	-4	.....	-4
Department of Defense—Civil:									
Corps of Engineers	-23	.....	-23	-29	.....	-29	-4	.....	-4
Military retirement fund	-176	.....	-176	-5,020	.....	-5,020	-4,842	.....	-4,842
Education benefits fund	-8	.....	-8	-25	.....	-25	-30	.....	-30
Soldiers' and airmen's home permanent fund .....	(*)	.....	(*)	-4	.....	-4	-9	.....	-9
Other .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-9	.....	-9	-5,279	.....	-5,279	-5,219	.....	-5,219
Federal supplementary medical insurance trust fund ..	-11	.....	-11	-1,027	.....	-1,027	-893	.....	-893
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-89	.....	-89	-13,766	.....	-13,766	-12,518	.....	-12,518
Federal disability insurance trust fund	-14	.....	-14	-380	.....	-380	-510	.....	-510
Department of Labor:									
Unemployment trust fund	-8	.....	-8	-1,272	.....	-1,272	-1,337	.....	-1,337
Department of State:									
Foreign Service retirement and disability fund .....	(*)	.....	(*)	-280	.....	-280	-268	.....	-268
Department of Transportation:									
Highway trust fund	-6	.....	-6	-713	.....	-713	-750	.....	-750
Airport and airway trust fund	-1	.....	-1	-419	.....	-419	-558	.....	-558
Oil spill liability trust fund	-1	.....	-1	-3	.....	-3	-39	.....	-39
Department of Veterans Affairs:									
National service life insurance fund	-1	.....	-1	-537	.....	-537	-538	.....	-538
United States government life insurance fund .....	(*)	.....	(*)	-5	.....	-5	-5	.....	-5
Environmental Protection Agency .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
National Aeronautics and Space Administration .....	(*)	.....	(*)	-1	.....	-1	-1	.....	-1
Office of Personnel Management:									
Civil service retirement and disability fund	-38	.....	-38	-12,948	.....	-12,948	-12,426	.....	-12,426
Independent agencies:									
Railroad Retirement Board	-57	.....	-57	-378	.....	-378	-480	.....	-480
Other	-3	.....	-3	-7	.....	-7	-6	.....	-6
Other	-6	.....	-6	-38	.....	-38	58	.....	58
Total—Interest received by trust funds	-458	.....	-458	-42,140	.....	-42,140	-40,377	.....	-40,377
Rents and royalties on the outer continental shelf lands ..	.....	223	-223	.....	1,163	-1,163	.....	997	-997
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Undistributed offsetting receipts	-3,050	223	-3,273	-54,946	1,163	-56,109	-53,097	997	-54,093
Total outlays	133,570	18,997	114,573	683,499	82,325	601,174	673,450	90,766	582,684
Total on-budget	103,862	15,206	88,656	552,866	61,770	491,096	548,608	70,175	478,432
Total off-budget	29,708	3,791	25,917	130,633	20,555	110,078	124,842	20,591	104,251
Total surplus (+) or deficit			-41,633			-118,075			-138,845
Total on-budget			-41,710			-135,468			-151,569
Total off-budget			+77			+17,393			+12,724

MEMORANDUM
Receipts offset against outlays [\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	17,945	17,279
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	93,373	97,559
Governmental receipts	800	786
Total receipts offset against outlays	112,119	115,623

¹The receipts and outlays for FY 1993 have been increased by \$48 million to reflect governmental receipts previously reported as offsetting collections for "Judiciary Filing Fees".
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 increase in net outlays of \$116 million for amortization of zero coupon bonds.
⁴Includes \$113 million of unclassified February payroll charges.
⁵Outlays for Medical Care have been increased and outlays for Departmental Administration have been correspondingly decreased in November 1993 by \$128 million to adjust agency reporting.
⁶Prior month adjustment.

⁷The receipts and outlays in September 1993 have been increased by \$4 million to reflect governmental receipts previously reported as offsetting collections for the "Exxon Valdez Settlement Fund".

⁸The Postal Service accounting is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis utilized by all other Federal agencies, the MTS reflects USPS results through 2/4 and estimates for \$1,612 million through 2/28.

⁹The receipts and outlays in September 1993 have been increased by \$9 million to reflect governmental receipts previously reported as offsetting collections for the "James Madison Memorial Fellowship Trust Fund".

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, February 1994 and Other Periods
 [\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	33,233	148,052	132,383	4,396,489	4,511,308	4,544,541
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	33,233	148,052	132,383	4,411,489	4,526,308	4,559,541
Plus premium on public debt securities	-7	26	-24	1,373	1,406	1,398
Less discount on public debt securities	546	-5,987	-656	86,397	79,864	80,410
Total public debt securities net of Premium and discount	32,679	154,065	133,014	4,326,466	4,447,852	4,480,531
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	-234	1,598	911	24,682	26,514	26,281
Total federal securities	32,446	155,663	133,926	4,351,149	4,474,366	4,506,812
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	943	35,685	29,812	1,116,740	1,151,483	1,152,426
Less discount on federal securities held as investments of government accounts	130	-5,999	-286	12,709	6,579	6,709
Net federal securities held as investments of government accounts	812	41,685	30,097	1,104,032	1,144,904	1,145,716
Total borrowing from the public	31,633	113,978	103,828	3,247,117	3,329,462	3,361,095
Accrued interest payable to the public	-15,234	-11,199	-6,792	43,819	47,854	32,620
Allocations of special drawing rights	91	-94	-474	6,950	6,765	6,856
Deposit funds	-273	-1,541	-269	5,975	4,707	4,434
Miscellaneous liability accounts (includes checks Outstanding etc.)	4,297	219	-225	2,928	-1,150	3,146
Total liability accounts	20,514	101,363	98,069	3,306,788	3,387,638	3,408,151
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	-16,655	-12,403	-19,236	17,289	21,541	4,886
Tax and loan note accounts	-3,012	-1,958	-20,454	35,217	36,271	33,259
Balance	-19,667	-14,360	-39,690	52,506	57,812	38,146
Special drawing rights:						
Total holdings	225	92	-3,460	9,203	9,070	9,295
SDR certificates issued to Federal Reserve banks .....	.....	.....	2,000	-8,018	-8,018	-8,018
Balance	225	92	-1,460	1,185	1,052	1,277
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	12,063	31,762	31,762	31,762
Maintenance of value adjustments	494	-507	-1,950	5,864	4,863	5,357
Letter of credit issued to IMF	-44	34	-9,096	-25,514	-25,436	-25,480
Dollar deposits with the IMF	-45	(* *)	-22	-98	-53	-98
Receivable/Payable (-) for interim maintenance of value adjustments	-335	343	1,256	90	768	433
Balance	70	-129	2,250	12,103	11,904	11,974
Loans to International Monetary Fund .....	.....	.....	.....	(* *)	(* *)	(* *)
Other cash and monetary assets	273	3,578	210	22,414	25,719	25,991
Total cash and monetary assets	-19,099	-10,820	-38,689	88,208	96,487	77,388
Net activity, guaranteed loan financing	-128	-2,075	-1,553	-6,320	-8,266	-8,395
Net activity, direct loan financing	-310	713	554	6,862	7,885	7,575
Miscellaneous asset accounts	-1,531	-4,258	-2,966	-636	-3,363	-4,894
Total asset accounts	-21,068	-16,440	-42,655	88,114	92,743	71,674
Excess of liabilities (+) or assets (-)	+41,582	+117,803	+138,723	+3,218,674	+3,294,895	+3,336,477
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)						
	51	272	122	.....	221	272
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	+41,633	+118,075	+138,845	+3,218,674	+3,295,116	+3,336,749

¹Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue 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 due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, February 1994 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,294,895	3,218,965	2,964,066
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of the Disaster Assistance Liquidating Account, FEMA, to a budgetary status .....	.....	.....	(*)
Revisions by federal agencies to the prior budget results .....	.....	-291	101
Reclassification of Thrift Savings Plan Clearing Accounts to a non-budgetary status .....	.....	.....	(*)
Reclassification of Deposit in Transit Differences (Suspense) Clearing Accounts to a budgetary status .....	.....	.....	174
Excess of liabilities beginning of period (current basis)	3,294,895	3,218,674	2,964,341
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	41,633	118,075	138,845
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	41,633	118,075	138,845
Total-on-budget (Table 2)	41,710	135,468	151,569
Total-off-budget (Table 2)	-77	-17,393	-12,724
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-51	-272	-122
Total-transactions not applied to current year's Surplus or deficit	-51	-272	-122
Excess of liabilities close of period	3,336,477	3,336,477	3,103,064

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, February 1994 and Other Periods

Classification	[\$ millions]			Account Balances Current Fiscal Year		
	This Month	Net Transactions (-) denotes net reduction of liability accounts		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States .....	.....	.....	.....	(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
Bank insurance .....	.....	.....	.....	93	93	93
FSLIC resolution .....	.....	-145	-194	943	797	797
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	.....	(*)	(*)	7	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	18	-114	-64	213	80	99
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	6	6	176	182	183
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration .....	.....	.....	.....	302	302	302
Tennessee Valley Authority	-253	1,852	1,163	21,675	23,780	23,526
Total, agency securities	-234	1,598	911	24,682	26,514	26,281

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, February 1994 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
Agency for International Development:						
Housing and other credit guaranty programs				125	125	125
International Debt Reduction				348	348	348
Overseas Private Investment Corporation	(* *)	8		8	16	16
Regional Peace, Security and Defense Cooperation:						
Guaranty reserve fund	405	405				405
Department of Agriculture:						
Foreign assistance programs	354	354	34	193	193	547
Commodity Credit Corporation	250	-12,034	-1,728	24,745	12,461	12,711
Farmers Home Administration:						
Agriculture credit insurance fund	1,100	-1,285	144	5,771	3,386	4,486
Self-help housing land development fund	1	1	(* *)	1	1	1
Rural housing insurance fund	2,133	2,133	209	2,910	2,910	5,044
Rural Development Administration:						
Rural development insurance fund	571	561	21	1,680	1,670	2,241
Rural development loan fund	29	29	1	5	5	34
Federal Crop Insurance Corporation:						
Federal crop insurance corporation fund		-113		113		
Rural Electrification Administration:						
Rural communication development fund		31		25	55	55
Rural electrification and telephone revolving fund		242	63	8,099	8,341	8,341
Rural Telephone Bank	-6	-15	2	802	794	787
Department of Commerce:						
Federal ship financing fund, NOAA			-2			
Department of Education:						
Guaranteed student loans				2,058	2,058	2,058
College housing and academic facilities fund	1	14		154	168	168
College housing loans	(* *)	(* *)		460	460	460
Department of Energy:						
Alternative fuels production						
Isotope production and distribution fund			3	13	13	13
Bonneville power administration fund		158	400	2,332	2,490	2,490
Department of Housing and Urban Development:						
Housing programs:						
Housing for the edery and handicapped		-475	185	8,959	8,484	8,484
Public and Indian housing:						
Low-rent public housing	25	25		110	110	135
Department of the Interior:						
Bureau of Reclamation Loans		6	2	5	11	11
Bureau of Mines, Helium Fund				252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	9	9	2	17	17	26
Department of Justice:						
Federal prison industries, Incorporated				20	20	20
Department of State:						
Repatriation loans			-1			
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds			8	8	8	8
Settlements of railroad litigation				-39	-39	-39
Amtrak corridor improvement loans			1	2	2	2
Regional rail reorganization program				39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program		(* *)	(* *)	(* *)	(* *)	(* *)
Department of the Treasury:						
Federal Financing Bank revolving fund	-1,878	-6,024	-16,459	114,329	110,182	108,304
Department of Veterans Affairs:						
Loan guaranty revolving fund	1,158	1,158	-678	860	860	2,018
Guaranty and indemnity fund	612	612	8	83	83	695
Direct loan revolving fund	7	7	(* *)	1	1	8
Vocational rehabilitation revolving fund	-1	1	(* *)	2	3	2
Environmental Protection Agency:						
Abatement, control, and compliance loan program	10	10	2	12	12	22
Small Business Administration:						
Business loan and revolving fund				3,203	3,203	3,203

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, February 1994 and Other Periods—Continued

Classification	[\$ millions]					
	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
This Year		Prior Year	This Year	This Month		
Borrowing for the Treasury:—Continued						
Other independent agencies:						
Export-Import Bank of the United States .....	.....	811	25	386	1,197	1,197
Federal Emergency Management Agency:						
National insurance development fund .....	.....	125	8	42	167	167
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund .....	.....	.....	3	76	76	76
Railroad Retirement Board:						
Railroad retirement account .....	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account .....	.....	.....	.....	2,690	3,668	3,924
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	5,035	-12,012	-16,502	183,196	166,149	171,184
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-13	-83	-86	4,083	4,013	4,000
Department of Agriculture:						
Rural Electrification Administration	1	-142	-107	22,252	22,110	22,111
Farmers Home Administration:						
Agriculture credit insurance fund .....	.....	.....	.....	8,908	8,908	8,908
Rural housing insurance fund .....	.....	.....	.....	26,036	26,036	26,036
Rural development insurance fund .....	.....	.....	.....	3,675	3,675	3,675
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	-49	-48	-96	-145	-145
Department of Education:						
Student Loan Marketing Association	-1,000	-3,030	-30	4,790	2,760	1,760
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund .....	.....	(* )	-4	85	84	84
Department of Housing and Urban Development:						
Low rent housing loans and other expenses .....	.....	-54	-52	1,801	1,747	1,747
Community Development Grants	(*)	-15	-28	131	116	116
Department of Interior:						
Territorial and international affairs .....	.....	-1	-28	23	22	22
Department of Transportation:						
Federal Railroad Administration	(*)	-1	-1	17	16	16
Department of the Treasury:						
Financial Management Service .....	.....	-30	-51	30	.....	.....
General Services Administration:						
Federal buildings fund	38	119	477	1,436	1,518	1,555
Small Business Administration:						
Business loan and investment fund	-12	-40	-47	670	643	630
Independent agencies:						
Export-Import Bank of the United States .....	.....	-485	-490	5,795	5,309	5,309
Federal Deposit Insurance Corporation:						
Bank Insurance .....	.....	.....	-5,660	.....	.....	.....
Pennsylvania Avenue Development Corporation	6	41	23	150	184	190
Postal Service .....	.....	.....	537	9,732	9,732	9,732
Resolution Trust Corporation	-896	-2,492	-10,548	31,688	30,093	29,196
Tennessee Valley Authority .....	.....	-250	-813	6,325	6,075	6,075
Washington Metropolitan Transit Authority .....	.....	488	.....	177	665	665
Total borrowing from the Federal Financing Bank	-1,878	-6,025	-16,958	129,332	125,185	123,307

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

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1994 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	(* *)	2	-1	.....	2	2
Department of Commerce	1	2	3	10	12	13
Department of Defense—Military:						
Defense cooperation account	(* *)	-4	-1,996	9	5	5
Department of Energy	54	243	163	4,081	4,269	4,323
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund:						
Public debt securities	-1	-306	-460	5,214	4,909	4,908
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	-13	-9	2	9	13	.....
Agency securities	-4	-4	.....	20	20	16
Guarantees of mortgage-backed securities:						
Public debt securities	67	191	191	3,221	3,345	3,412
Agency securities	-1	(* *)	(* *)	1	2	1
Other	2	-26	5	191	163	165
Department of the Interior:						
Public debt securities	45	253	205	2,508	2,716	2,761
Department of Labor	99	-6,503	34	16,590	9,988	10,087
Department of Transportation	2	39	44	881	918	920
Department of the Treasury	47	27	1,766	5,773	5,753	5,801
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	3	-2	38	41	41
Veterans reopened insurance fund	-3	12	15	518	533	530
Servicemen's group life insurance fund .....	.....	-109	-25	150	41	41
Independent agencies:						
Export-Import Bank of the United States	67	873	430	76	881	949
Federal Deposit Insurance Corporation:						
Bank insurance	3,561	5,539	-1,550	4,325	6,303	9,864
Savings association insurance	492	510	416	1,283	1,302	1,794
FSLIC resolution						
Public debt securities	253	943	-470	828	1,518	1,771
Federal Emergency Management Agency:						
National flood insurance fund .....	.....	-71	-32	71	.....	.....
National Credit Union Administration	8	222	302	2,764	2,978	2,986
Postal Service	49	900	725	3,027	3,877	3,926
Tennessee Valley Authority .....	.....	1,297	-464	3,452	4,749	4,749
Other	-2	83	55	853	938	936
Other	59	-30	74	2,715	2,627	2,686
Total public debt securities	4,788	4,080	-567	58,589	57,880	62,669
Total agency securities	-5	-4	(* *)	21	22	17
Total Federal funds	4,784	4,076	-567	58,610	57,902	62,686
Trust funds:						
Legislative Branch:						
Library of Congress	1	5	3	1	5	6
United States Tax Court	(* *)	(* *)	(* *)	4	5	5
Other	-1	(* *)	(* *)	27	28	27
The Judiciary:						
Judicial retirement funds	4	25	12	212	233	237
Department of Agriculture	(* *)	179	(* *)	5	184	184
Department of Commerce .....	(* *)	(* *)	(* *)	.....	(* *)	(* *)
Department of Defense—Military:						
Voluntary separation incentive fund	2	-46	875	844	796	798
Other	-2	4	-11	151	157	155
Department of Defense—Civil:						
Military retirement fund	-861	11,160	11,157	96,690	108,711	107,850
Other	14	8	211	1,213	1,206	1,220

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1994 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)		Securities Held as Investments Current Fiscal Year			
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund:						
Public debt securities	-1,093	798	2,236	126,078	127,969	126,876
Federal supplementary medical insurance trust fund	-9	918	3,440	23,268	24,195	24,186
Other	7	47	29	659	699	706
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	774	19,335	13,846	355,510	374,070	374,844
Federal disability insurance trust fund	-525	-1,933	-1,637	10,237	8,829	8,304
Department of the Interior:						
Public debt securities	-30	4	-196	184	219	188
Department of Justice		82	97		82	82
Department of Labor:						
Unemployment trust fund	-224	-3,056	-4,495	36,607	33,775	33,551
Other	8	-30	3	53	15	23
Department of State:						
Foreign Service retirement and disability fund	-17	284	269	6,662	6,963	6,945
Other		12	12	38	50	50
Department of Transportation:						
Highway trust fund	-443	-1,358	977	22,004	21,090	20,647
Airport and airway trust fund	(*)	-251	-2,065	12,672	12,420	12,420
Other	-59	-63	106	1,675	1,671	1,612
Department of the Treasury	100	43	49	209	153	253
Department of Veterans Affairs:						
General post fund, national homes		(*)	5	39	38	38
National service life insurance:						
Public debt securities	-79	192	308	11,666	11,937	11,858
United States government life Insurance Fund	-1	-3	-1	125	124	122
Veterans special life insurance fund	-8	29	38	1,462	1,499	1,490
Environmental Protection Agency	97	304	233	5,477	5,683	5,781
National Aeronautics and Space Administration	(*)	(*)	(*)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,780	3,989	4,030	311,705	317,473	315,694
Employees health benefits fund	30	335	246	6,794	7,099	7,129
Employees life insurance fund	176	548	500	13,688	14,060	14,236
Retired employees health benefits fund	(*)	(*)	(*)	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	1	1	1	52	52	53
Japan-United States Friendship Commission	(*)	(*)	(*)	17	17	17
Railroad Retirement Board	73	-54	101	11,961	11,834	11,907
Other	5	103	-1	125	222	227
Total public debt securities	-3,841	31,609	30,379	1,058,131	1,093,581	1,089,740
Total trust funds	-3,841	31,609	30,379	1,058,131	1,093,581	1,089,740
Grand total	943	35,685	29,812	1,116,740	1,151,483	1,152,426

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	37,680	37,634	54,183	74,167	28,107								231,771	219,041
Corporation income taxes	2,158	2,208	28,239	3,916	1,594								38,114	30,528
Social insurance taxes and contributions:														
Employment taxes and contributions	29,440	31,525	33,273	35,831	32,957								163,026	149,483
Unemployment insurance	1,046	2,773	259	794	2,664								7,536	6,652
Other retirement contributions	343	385	423	358	367								1,875	1,944
Excise taxes	3,597	4,808	4,695	4,011	3,249								20,360	18,415
Estate and gift taxes	990	1,305	1,179	1,105	1,093								5,672	4,650
Customs duties	1,708	1,688	1,584	1,526	1,419								7,924	7,364
Miscellaneous receipts	1,706	781	1,582	1,260	1,491								6,820	5,761
Total—Receipts this year	78,668	83,107	125,416	122,968	72,940								483,099	.....
(On-budget)	55,864	58,700	99,721	94,397	46,946								355,629	.....
(Off-budget)	22,804	24,407	25,694	28,571	25,995								127,471	.....
<i>Total—Receipts prior year</i>	<i>76,829</i>	<i>74,629</i>	<i>113,686</i>	<i>112,716</i>	<i>65,979</i>								<i>.....</i>	<i>443,839</i>
(On budget)	<i>55,052</i>	<i>51,215</i>	<i>89,590</i>	<i>90,127</i>	<i>40,879</i>								<i>.....</i>	<i>326,863</i>
(Off budget)	<i>21,776</i>	<i>23,414</i>	<i>24,096</i>	<i>22,589</i>	<i>25,100</i>								<i>.....</i>	<i>116,975</i>
Outlays														
Legislative Branch	378	206	204	212	202								1,202	1,024
The Judiciary	158	219	190	179	177								923	879
Executive Office of the President	20	18	16	20	14								87	87
Funds Appropriated to the President:														
International Sustainable Development and Humanitarian Programs	556	313	198	362	172								1,600	1,628
Regional Peace, Security and Defense Cooperation	3,302	389	354	124	343								4,513	4,783
Other	140	406	88	196	22								852	1,129
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	900	2,263	2,614	974	1,369								8,119	9,558
Other	3,993	4,886	3,794	3,815	3,373								19,860	18,666
Department of Commerce	264	277	282	244	245								1,313	1,235
Department of Defense:														
Military:														
Military personnel	6,634	5,357	8,626	2,579	6,200								29,397	31,982
Operation and maintenance	6,413	7,049	6,953	8,668	6,156								35,239	36,072
Procurement	5,131	5,132	5,746	4,043	5,302								25,353	28,763
Research, development, test, and evaluation	2,987	2,875	2,949	2,678	2,252								13,741	14,657
Military construction	404	388	390	415	344								1,941	1,904
Family housing	226	208	241	273	265								1,213	1,239
Revolving and management funds	1,568	816	275	-892	542								2,309	2,342
Other	-217	-28	572	-12	-52								264	-1,169
Total Military	23,147	21,796	25,752	17,752	21,009								109,456	115,789
Civil	2,550	2,515	2,550	2,509	2,459								12,581	12,405
Department of Education	1,805	3,356	2,535	1,102	1,202								10,001	13,289
Department of Energy	1,710	1,723	1,492	1,269	1,221								7,416	6,700
Department of Health and Human Services, except Social Security:														
Public Health Service	1,467	1,700	1,633	1,178	1,694								7,671	7,381
Health Care Financing Administration:														
Grants to States for Medicaid	7,394	6,626	7,088	6,097	6,202								33,406	30,111
Federal hospital ins. trust fund	7,432	8,006	9,319	7,193	8,196								40,147	35,565
Federal supp. med. ins. trust fund	4,650	4,838	5,846	4,170	4,213								23,716	21,101
Other	3,783	3,801	3,782	2,968	2,926								17,260	18,514
Social Security Administration	2,970	2,061	3,892	1,760	2,087								12,770	12,482
Administration for children and families	2,797	2,723	2,828	2,771	2,864								13,983	11,979
Other	-5,060	-5,060	-5,094	-4,429	-4,525								-24,168	-24,315
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	22,546	22,554	22,927	23,097	23,250								114,374	109,373
Federal disability ins. trust fund	2,992	2,998	2,991	3,054	3,077								15,112	13,860
Other	-977	-7	-17	-1,559	-10								-2,570	-3,074

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994—Continued
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	2,645	2,415	2,309	1,564	1,886								10,819	10,423
Department of the Interior	527	600	514	677	565								2,882	2,639
Department of Justice	749	905	773	822	734								3,983	4,448
Department of Labor:														
Unemployment trust fund	2,710	2,762	3,146	3,044	3,080								14,742	16,723
Other	652	61	673	463	444								2,293	1,546
Department of State	837	574	463	398	351								2,624	2,354
Department of Transportation:														
Highway trust fund	1,774	1,601	1,516	1,244	1,271								7,405	6,199
Other	1,377	1,651	2,224	1,255	1,541								8,049	7,174
Department of the Treasury:														
Interest on the public debt	17,638	22,260	52,712	17,899	16,208								126,717	127,037
Other	-102	75	983	590	4,931								6,478	4,326
Department of Veterans Affairs:														
Compensation and pensions	1,400	1,406	2,748	61	1,434								7,049	6,899
National service life	66	57	75	68	57								322	235
United States government life	2	1	2	1	1								7	7
Other	1,338	1,705	1,613	2,001	1,618								8,275	7,607
Environmental Protection Agency	430	506	458	456	430								2,280	2,281
General Services Administration	239	-489	384	-658	344								-180	142
National Aeronautics and Space Administration	1,079	1,214	1,191	1,015	1,029								5,529	5,781
Office of Personnel Management	3,335	2,879	3,079	3,249	3,098								15,641	14,878
Small Business Administration	14	146	49	-7	27								229	291
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance	52	-182	-1,322	-452	-3,558								-5,462	-4,067
Savings association insurance	-5	4	8	-25	-492								-509	-416
FSLIC resolution	(* *)	8	-140	-93	-253								-478	960
Postal Service:														
Public enterprise funds (off-budget)	-509	-237	146	194	184								-222	-461
Payment to the Postal Service fund	61			23									85	100
Resolution Trust Corporation	7	-1,169	2,471	-74	-678								557	-8,787
Tennessee Valley Authority	106	168	101	212	32								618	905
Other independent agencies	1,705	2,048	991	1,402	1,780								7,926	7,406
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,572	-2,449	-2,592	-2,601	-2,592								-12,806	-12,720
Interest received by trust funds	-359	-5,173	-36,027	-122	-458								-42,140	-40,377
Rents and royalties on outer continental shelf lands	-21	-461	-145	-313	-223								-1,163	-997
Other	(* *)	(* *)	(* *)	(* *)									(* *)	(* *)
Totals this year:														
Total outlays	124,090	121,488	133,667	107,355	114,573								601,174	.....
(On-budget)	100,568	96,724	121,985	83,164	88,656								491,096	.....
(Off-budget)	23,523	24,764	11,683	24,192	25,917								110,078	.....
Total-surplus (+) or deficit (-)	-45,422	-38,381	-8,252	+15,613	-41,633								-118,075	.....
(On-budget)	-44,704	-38,024	-22,263	+11,234	-41,710								-135,468	.....
(Off-budget)	-719	-357	+14,012	+4,379	+77								+17,393	.....
Total borrowing from the public	4,255	71,028	13,995	-6,933	31,633								113,978	103,828
Total-outlays prior year	125,620	107,355	152,633	82,899	114,176								.....	582,684
(On-budget)	103,780	83,436	116,572	84,925	89,720								.....	478,432
(Off-budget)	21,841	23,919	36,061	-2,025	24,456								.....	104,251
Total-surplus (+) or deficit (-) prior year	-48,792	-32,726	-38,947	+29,817	-48,197								.....	-138,845
(On-budget)	-48,727	-32,221	-26,982	+5,202	-48,842								.....	-151,569
(Off-budget)	-65	-505	-11,965	+24,614	+644								.....	+12,724

... No transactions.

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

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of February 28, 1994

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	445	445	(* *)	2,347	2,608	-261	12,672	12,420	12,420
Black lung disability	53	52	2	259	248	11	.....	.....	.....
Federal disability insurance	2,577	3,077	-500	13,114	15,112	-1,998	10,237	8,829	8,304
Federal employees life and health .....	.....	-189	189	.....	-661	661	20,484	21,161	21,366
Federal employees retirement	1,244	2,979	-1,735	19,342	14,994	4,348	318,583	324,673	322,881
Federal hospital insurance	6,888	8,196	-1,308	40,500	40,147	353	126,078	127,969	126,876
Federal old-age and survivors insurance	24,011	23,250	762	133,543	114,374	19,169	355,510	374,070	374,844
Federal supplementary medical insurance	4,411	4,213	198	25,024	23,716	1,308	23,268	24,195	24,186
Highways	1,461	1,478	-17	7,774	8,954	-1,180	22,004	21,090	20,647
Military advances	898	1,096	-199	4,927	5,458	-530	.....	.....	.....
Railroad retirement	418	651	-233	2,066	3,232	-1,166	11,961	11,834	11,907
Military retirement	1,266	2,189	-924	22,262	10,978	11,285	96,690	108,711	107,850
Unemployment	2,723	3,080	-356	11,553	14,742	-3,188	36,607	33,775	33,551
Veterans life insurance	36	109	-73	696	454	242	13,253	13,560	13,471
All other trust	396	314	82	2,025	1,446	579	10,784	11,295	11,437
Total trust fund receipts and outlays and investments held from Table 6-D	46,828	50,941	-4,113	285,432	255,800	29,632	1,058,131	1,093,581	1,089,740
Less: Interfund transactions	6,100	6,100	.....	89,996	89,996	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	40,728	44,841	-4,113	195,437	165,804	29,632			
Total Federal fund receipts and outlays	34,800	72,320	-37,520	300,367	448,074	-147,707			
Less: Interfund transactions	46	46	.....	75	75	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	34,754	72,274	-37,520	300,291	447,999	-147,707			
Less: offsetting proprietary receipts	2,542	2,542	.....	12,629	12,629	.....		
Net budget receipts & outlays	72,940	114,573	-41,633	483,099	601,174	-118,075			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, February 1994 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	28,107	231,771	219,041
Corporation income taxes	1,594	38,114	30,528
Social insurance taxes and contributions:			
Employment taxes and contributions	32,957	163,026	149,483
Unemployment insurance	2,664	7,536	6,652
Other retirement contributions	367	1,875	1,944
Excise taxes	3,249	20,360	18,415
Estate and gift taxes	1,093	5,672	4,650
Customs	1,419	7,924	7,364
Miscellaneous	1,491	6,820	5,761
Total	72,940	483,099	443,839
NET OUTLAYS			
National defense	21,996	114,952	120,556
International affairs	948	9,295	9,733
General science, space, and technology	1,269	7,006	7,313
Energy	159	1,943	2,075
Natural resources and environment	1,449	9,159	9,340
Agriculture	1,817	9,692	10,159
Commerce and housing credit	-4,608	-5,590	-11,920
Transportation	2,784	15,369	13,326
Community and Regional Development	445	3,948	3,793
Education, training, employment and social services	2,666	18,491	20,774
Health	8,229	42,791	39,513
Medicare	10,897	56,779	50,654
Income security	22,466	92,547	88,091
Social Security	26,325	129,487	123,230
Veterans benefits and services	3,135	15,772	14,862
Administration of justice	1,105	5,875	5,934
General government	782	5,118	6,064
Interest	15,524	82,510	82,903
Undistributed offsetting receipts	-2,815	-13,969	-13,716
Total	114,573	601,174	582,684

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 —* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19 —*
- The United States Budget in Brief, FY 19 —*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

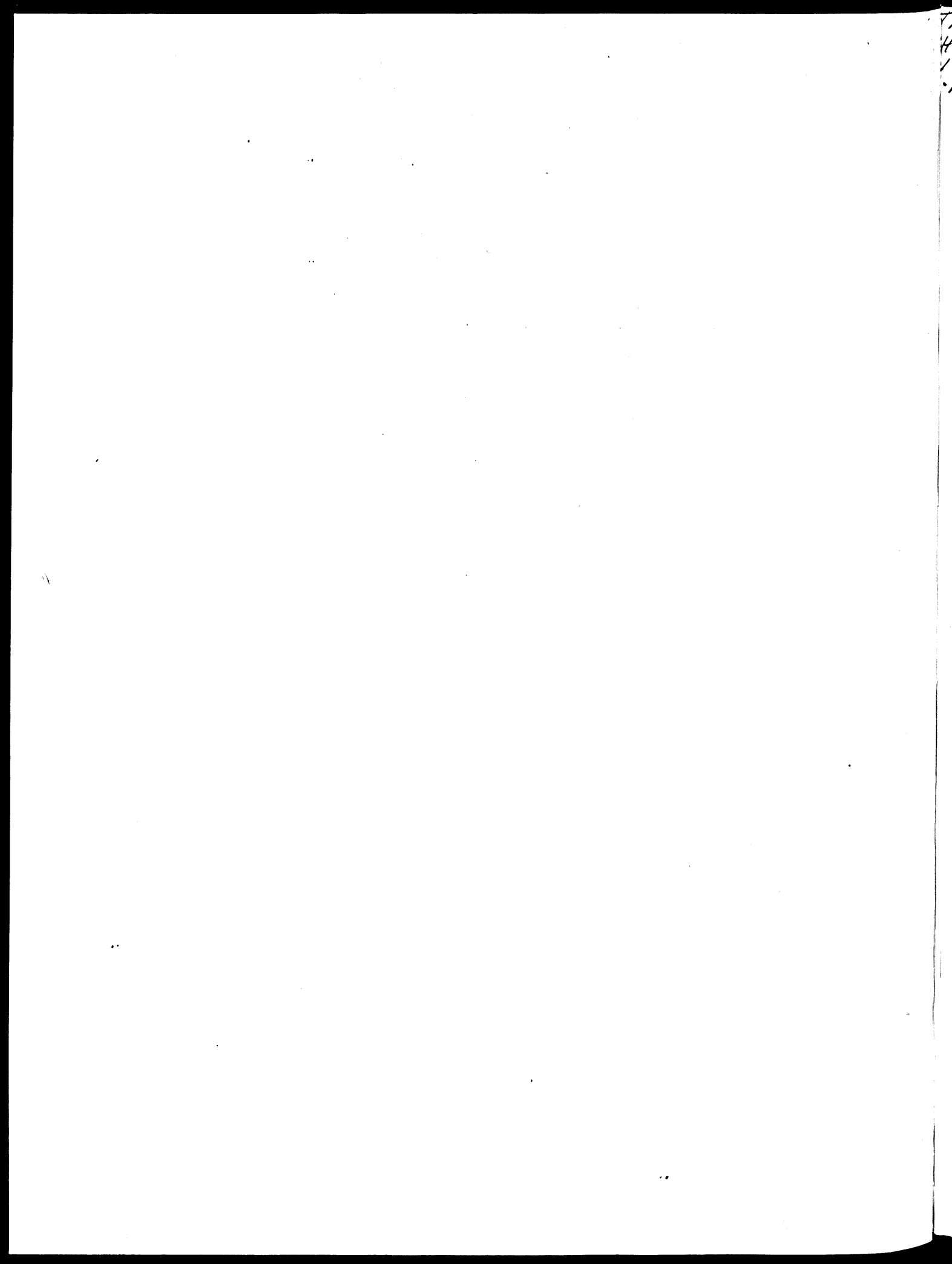
- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the March 1994 Statement will be 2:00 pm EST April 21, 1994.

For sale by the Superintendent of Documents, U.S. Government Printing
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Monthly Treasury Statement

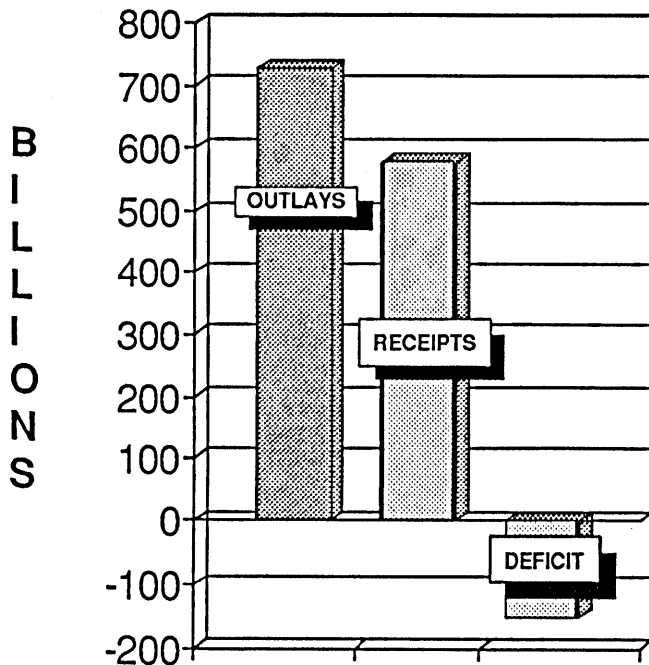
of Receipts and Outlays
of the United States Government

For Fiscal Year 1994 Through March 31, 1994, and Other Periods

Highlight

The six-month cumulative deficit through March 31 for Fiscal Year 1994 is \$150.7 billion compared to a cumulative deficit of \$182.8 billion for the comparable period in Fiscal Year 1993.

**RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT
THROUGH MARCH 1994**



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1993			
October	76,829	125,620	48,792
November	74,629	107,355	32,726
December	113,686	152,633	38,947
January	112,716	82,899	-29,817
February	65,979	114,176	48,197
March	83,288	127,263	43,974
April	132,017	123,926	-8,091
May	70,642	107,605	36,963
June	128,570	117,471	-11,099
July	80,630	120,207	39,577
August	86,737	109,815	23,078
September	127,504	118,939	-8,565
Year-to-Date	21,153,226	21,407,910	254,684
FY 1994			
October	78,668	124,090	45,422
November	83,107	121,488	38,381
December	125,408	133,660	8,252
January	122,966	3107,718	-15,248
February	72,874	3,4114,440	41,566
March	93,108	125,423	32,315
Year-to-Date	576,131	726,820	150,689

¹The receipts and outlays have been increased in September 1993 by \$19 million and \$8 million to reflect governmental receipts previously reported as offsetting collections by the Armed Forces Retirement Home and the Christopher Columbus Fellowship Foundation, respectively.

²The receipt, outlay and deficit figures differ from the *FY 1995 Budget*, released by the Office of Management and Budget on February 7, 1994, by \$14 million due mainly to revisions in data following the release of the Final September Monthly Treasury Statement.

³Outlays have been increased by \$365 million in January 1994 and correspondingly decreased in February 1994 to reflect activity erroneously reported in February 1994 by the Department of the Navy.

⁴Outlays have been increased by \$299 million in February 1994 to reflect activity erroneously reported by the Department of the Air Force.

Note: The receipt and outlay figures for FY 1993 and FY 1994 have been revised to reflect the reclassification from a governmental receipt to a proprietary receipt for "Revenue, Central Valley Project Restoration Fund" and "Natural Resource Damage Assessment and Restoration Fund".

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, March 1994 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1993)	Budget Estimates Next Fiscal Year (1995) ¹
Total on-budget and off-budget results:					
Total receipts	93,108	576,131	1,249,071	527,127	1,353,815
On-budget receipts	64,611	420,164	912,892	383,958	998,594
Off-budget receipts	28,497	155,967	336,179	143,170	355,221
Total outlays	125,423	726,820	1,483,829	709,946	1,518,945
On-budget outlays	100,259	591,578	1,202,953	581,458	1,223,582
Off-budget outlays	25,164	135,241	280,876	128,489	295,364
Total surplus (+) or deficit (-)	-32,315	-150,689	-234,758	-182,819	-165,130
On-budget surplus (+) or deficit (-)	-35,648	-171,415	-290,061	-197,500	-224,987
Off-budget surplus (+) or deficit (-)	+3,333	+20,726	+55,303	+14,681	+59,857
Total on-budget and off-budget financing	32,315	150,689	234,758	182,819	165,130
Means of financing:					
Borrowing from the public	26,511	140,489	225,234	141,556	173,715
Reduction of operating cash, increase (-)	-6,461	7,899	12,506	37,238	.....
By other means	12,265	2,300	-2,982	4,026	-8,585

¹These figures are based on the FY 1995 Budget, released by the Office of Management and Budget on February 7, 1994.

... No Transactions.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994

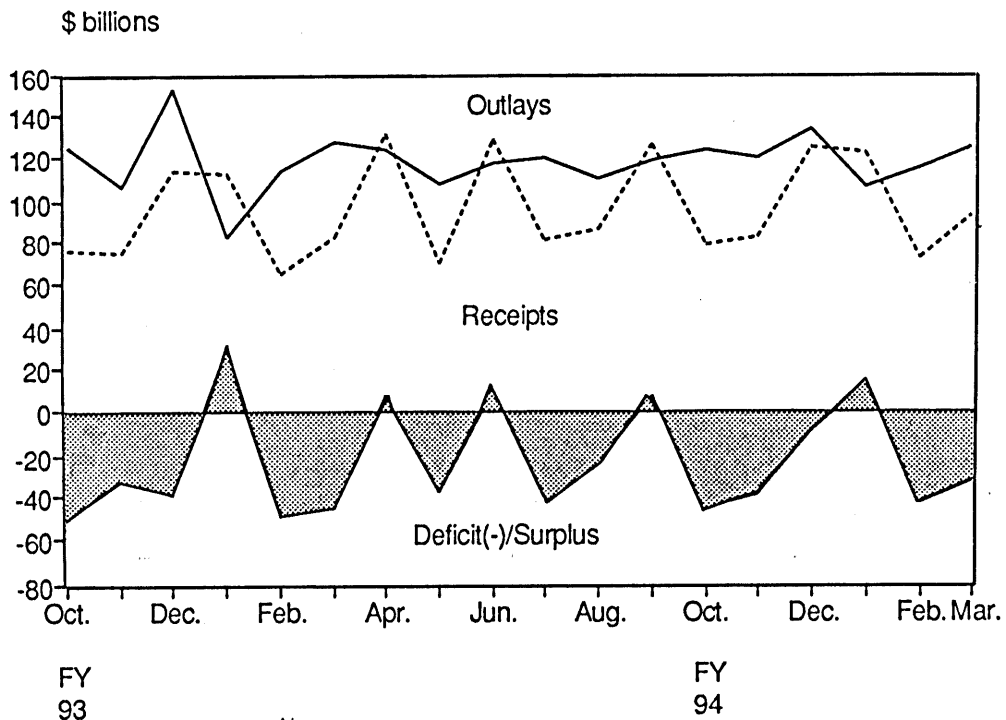


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1993 and 1994

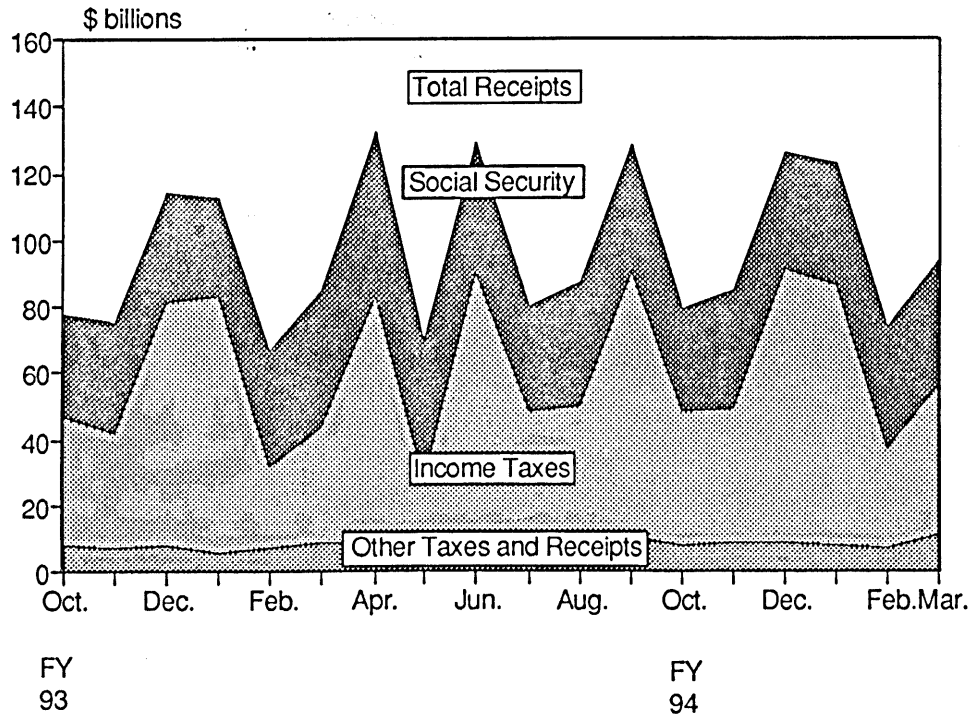


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1993 and 1994

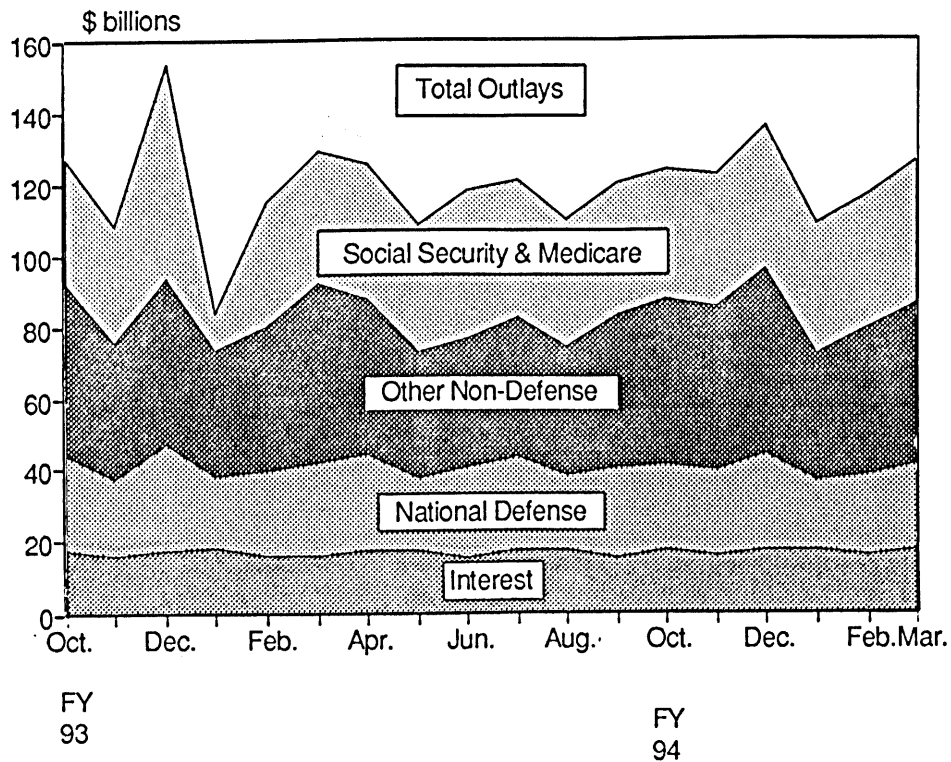


Table 3. Summary of Receipts and Outlays of the U.S. Government, March 1994 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	29,917	261,687	246,813	549,901
Corporation income taxes	15,574	53,689	43,252	130,719
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	28,497	155,967	143,170	336,179
Employment taxes and contributions (on-budget)	7,480	43,036	39,294	93,974
Unemployment insurance	522	8,058	6,892	27,041
Other retirement contributions	459	2,334	2,376	4,729
Excise taxes	5,285	25,645	22,929	54,550
Estate and gift taxes	1,211	6,883	5,627	12,749
Customs duties	1,745	9,670	8,963	19,198
Miscellaneous receipts	2,418	29,162	23,811	20,031
Total Receipts	93,108	576,131	527,127	1,249,071
(On-budget)	64,611	420,164	383,958	912,892
(Off-budget)	28,497	155,967	143,170	336,179
Budget Outlays				
Legislative Branch	198	1,399	1,220	2,755
The Judiciary	386	1,309	1,056	2,872
Executive Office of the President	14	101	101	193
Funds Appropriated to the President	-9	6,906	7,983	11,383
Department of Agriculture	5,394	33,374	36,387	64,931
Department of Commerce	261	1,574	1,330	3,234
Department of Defense—Military	23,372	413,127	140,182	267,484
Department of Defense—Civil	2,471	15,053	14,838	30,980
Department of Education	1,004	11,005	16,457	28,738
Department of Energy	1,561	8,977	8,242	17,206
Department of Health and Human Services, except Social Security	27,500	152,286	137,066	316,615
Department of Health and Human Services, Social Security	26,496	153,412	145,429	314,663
Department of Housing and Urban Development	2,278	13,096	12,405	25,535
Department of the Interior	631	23,437	23,156	7,240
Department of Justice	1,023	5,007	5,328	10,817
Department of Labor	3,209	20,244	22,482	37,111
Department of State	417	3,092	2,816	5,785
Department of Transportation	2,926	18,380	16,208	36,687
Department of the Treasury:				
Interest on the Public Debt	18,122	144,839	145,044	298,505
Other	2,844	9,322	6,392	10,763
Department of Veterans Affairs	2,765	18,418	18,212	37,919
Environmental Protection Agency	543	2,823	2,861	6,539
General Services Administration	231	51	610	1,048
National Aeronautics and Space Administration	1,275	6,804	7,124	14,183
Office of Personnel Management	3,207	18,848	18,058	38,101
Small Business Administration	64	293	445	604
Other independent agencies:				
Resolution Trust Corporation	-439	118	-9,754	3,555
Other	808	2,765	5,491	11,617
Undistributed offsetting receipts:				
Interest	-130	-42,270	-40,520	-85,845
Other	-2,999	-16,968	-16,703	-37,389
Total outlays	125,423	726,820	709,946	1,483,829
(On-budget)	100,259	591,578	581,458	1,202,953
(Off-budget)	25,164	135,241	128,489	280,876
Surplus (+) or deficit (-)	-32,315	-150,689	-182,819	-234,758
(On-budget)	-35,648	-171,415	-197,500	-290,061
(Off-budget)	+3,333	+20,726	+14,681	+55,303

¹These figures are based on the FY 1995 Budget, released by the Office of Management and Budget on February 7, 1994.

²Includes a reclassification in FY 1993, from a governmental receipt to a proprietary receipt, of \$9 million for the Bureau of Reclamation and in FY 1994 of \$3 million and \$73 million for the Bureau of Reclamation and the U.S. Fish and Wildlife Service, respectively.

³The miscellaneous receipts have been increased by \$19 million, the outlays for the Armed Forces Retirement Home have been increased by \$5 million and the undistributed offsetting receipts have been decreased by \$14 million in September 1993 to reflect governmental receipts previously reported as offsetting collections.

⁴Outlays have been increased by \$299 million in February 1994 to reflect activity erroneously reported by the Department of the Air Force.

⁵The receipts and outlays in September 1993 have been increased by \$8 million to reflect governmental receipts previously reported as offsetting collections for the Christopher Columbus Fellowship Foundation.

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

Table 4. Receipts of the U.S. Government, March 1994 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	42,805			240,268			225,374		
Presidential Election Campaign Fund	14			25			11		
Other	4,434			52,882			53,695		
Total—Individual income taxes	47,253	17,336	29,917	293,176	31,488	261,687	279,080	32,267	246,813
Corporation income taxes	17,234	1,660	15,574	60,971	7,282	53,689	51,448	8,195	43,252
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	24,594		24,594	139,806		139,806	129,924		129,924
Self-Employment Contributions Act taxes	1,146		1,146	1,111		1,111	-605		-605
Deposits by States	(*)		(*)	-45		-45	-12		-12
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	25,740		25,740	140,872		140,872	129,307		129,307
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,635		2,635	14,978		14,978	13,928		13,928
Self-Employment Contributions Act taxes	122		122	118		118	-64		-64
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	-1		-1
Other									
Total—FDI trust fund	2,756		2,756	15,096		15,096	13,863		13,863
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	6,710		6,710	40,580		40,580	37,277		37,277
Self-Employment Contributions Act taxes	362		362	389		389	-3		-3
Receipts from Railroad Retirement Board									
Deposits by States	(*)		(*)	(*)		(*)	-3		-3
Total—FHI trust fund	7,072		7,072	40,969		40,969	37,271		37,271
Railroad retirement accounts:									
Rail industry pension fund	233	1	232	1,160	21	1,139	1,129	7	1,121
Railroad Social Security equivalent benefit	175		175	928		928	902		902
Total—Employment taxes and contributions	35,977	1	35,976	199,024	21	199,003	182,471	7	182,464
Unemployment insurance:									
State taxes deposited in Treasury	216		216	6,201		6,201	5,084		5,084
Federal Unemployment Tax Act taxes	312	12	300	1,858	26	1,832	1,754	45	1,709
Railroad unemployment taxes	1		1	14		14	47		47
Railroad debt repayment	5		5	10		10	53		53
Total—Unemployment insurance	534	12	522	8,083	26	8,058	6,938	45	6,892
Other retirement contributions:									
Federal employees retirement — employee contributions	448		448	2,285		2,285	2,327		2,327
Contributions for non-federal employees	12		12	49		49	49		49
Total—Other retirement contributions	459		459	2,334		2,334	2,376		2,376
Total—Social insurance taxes and contributions	36,970	13	36,957	209,442	47	209,395	191,785	53	191,732
Excise taxes:									
Miscellaneous excise taxes ²	3,306	-202	3,508	14,999	377	14,621	13,664	325	13,339
Airport and airway trust fund	445	14	431	2,382	24	2,358	616	5	610
Highway trust fund	1,535	244	1,291	8,680	327	8,353	8,765	99	8,665
Black lung disability trust fund	55		55	312		312	315		315
Total—Excise taxes	5,340	56	5,285	26,373	728	25,645	23,360	430	22,929
Estate and gift taxes	1,248	38	1,211	7,072	189	6,883	5,787	160	5,627
Customs duties	1,807	62	1,745	10,100	431	9,670	9,348	386	8,963
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	2,011		2,011	7,525		7,525	6,123		6,123
All other	412	5	407	31,648	10	1,637	34,518,842	153	1,689
Total — Miscellaneous receipts	2,423	5	2,418	9,172	10	9,162	7,964	153	7,811
Total — Receipts	112,276	19,169	93,108	616,306	40,175	576,131	568,772	41,645	527,127
Total — On-budget	83,780	19,169	64,611	460,339	40,175	420,164	425,602	41,645	383,958
Total — Off-budget	28,497		28,497	155,967		155,967	143,170		143,170

¹This amount is partially estimated and will be adjusted pending further analysis of the accounting data.

²Includes amounts for the windfall profits tax pursuant to P.L. 96-223.

³Includes a reclassification in FY 1993, from a governmental receipt to a proprietary receipt, of \$9 million for the Bureau of Reclamation and in FY 1994 of \$3 million and \$73 million for the Bureau of Reclamation and the U.S. Fish and Wildlife Service, respectively.

⁴The miscellaneous receipts have been increased by \$19 million, the outlays for the Armed Forces Retirement Home have been increased by \$5 million and the undistributed offsetting

receipts have been decreased by \$14 million in September 1993 to reflect governmental receipts previously reported as offsetting collections.

⁵The receipts and outlays in September 1993 have been increased by \$8 million to reflect governmental receipts previously reported as offsetting collections for the Christopher Columbus Fellowship Foundation.

... No Transactions.

(*) Less than \$500,000.

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

Table 5. Outlays of the U.S. Government, March 1994 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	34	(* *)	34	209	1	208	231	(* *)	230
House of Representatives	61	2	59	381	10	371	393	5	388
Joint items	6	.....	6	39	.....	39	38	.....	38
Congressional Budget Office	2	.....	2	11	.....	11	11	.....	11
Architect of the Capitol	19	1	18	101	4	97	115	5	111
Library of Congress	29	.....	29	319	.....	319	148	.....	148
Government Printing Office:									
Revolving fund (net)	-4	.....	-4	69	.....	69	7	.....	7
General fund appropriations	10	.....	10	46	.....	46	51	.....	51
General Accounting Office	43	.....	43	217	.....	217	214	.....	214
United States Tax Court	2	.....	2	16	.....	16	16	.....	16
Other Legislative Branch agencies	1	.....	1	15	.....	15	17	.....	17
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	2	-2	.....	3	-3
Intrabudgetary transactions	-3	.....	-3	-6	.....	-6	-7	.....	-7
Total—Legislative Branch	201	3	198	1,416	17	1,399	1,234	14	1,220
The Judiciary:									
Supreme Court of the United States	3	.....	3	13	.....	13	12	.....	12
Courts of Appeals, District Courts, and other judicial services	372	(* *)	372	1,237	1	1,236	1,024	(* *)	1,024
Other	11	.....	11	60	.....	60	19	.....	19
Total—The Judiciary	386	(* *)	386	1,310	1	1,309	1,056	(* *)	1,056
Executive Office of the President:									
Compensation of the President and the White House Office	2	.....	2	20	.....	20	19	.....	19
Office of Management and Budget	3	.....	3	27	.....	27	26	.....	26
Other	8	.....	8	54	.....	54	57	.....	57
Total—Executive Office of the President	14	.....	14	101	.....	101	101	.....	101
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	65	101	-36	440	332	108	483	325	158
Foreign military financing grants	83	.....	83	2,887	.....	2,887	3,112	.....	3,112
Economic support fund	79	.....	79	1,974	.....	1,974	2,110	.....	2,110
Military assistance .....	.....	.....	.....	12	.....	12	-5	.....	-5
Peacekeeping Operations	1	.....	1	28	.....	28	17	.....	17
Other	4	.....	4	16	.....	16	17	.....	17
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—International Security Assistance	231	101	130	5,357	332	5,025	5,733	325	5,409
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association .....	.....	.....	.....	354	.....	354	367	.....	367
International organizations and programs	3	.....	3	121	.....	121	184	.....	184
Other	17	.....	17	261	.....	261	282	.....	282
Total—Multilateral Assistance	20	.....	20	736	.....	736	833	.....	833
Agency for International Development:									
Functional development assistance program	202	.....	202	680	.....	680	665	.....	665
Sub-Saharan Africa development assistance	69	.....	69	310	.....	310	358	.....	358
Operating expenses	48	.....	48	258	.....	258	238	.....	238
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	44	.....	44	.....	.....	.....
Other	81	2	79	364	33	330	321	27	294
Proprietary receipts from the public .....	.....	110	-110	.....	383	-383	.....	448	-448
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Agency for International Development	400	112	288	1,655	416	1,239	1,583	474	1,108
Peace Corps	17	.....	17	106	.....	106	98	.....	98
Overseas Private Investment Corporation	4	10	-6	22	110	-88	42	118	-76
Other	9	39	-30	47	394	-347	44	371	-328
Total—International Development Assistance	449	161	288	2,567	920	1,647	2,599	964	1,635
International Monetary Programs	-114	.....	-114	50	.....	50	506	.....	506
Military Sales Programs:									
Special defense acquisition fund	11	(* *)	11	89	124	-34	133	110	24
Foreign military sales trust fund	1,291	.....	1,291	6,749	.....	6,749	6,306	.....	6,306
Kuwait civil reconstruction trust fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	6	.....	6
Proprietary receipts from the public .....	.....	1,633	-1,633	.....	6,560	-6,560	.....	5,910	-5,910
Other	18	.....	18	29	.....	29	9	.....	9
Total—Funds Appropriated to the President	1,887	1,895	-9	14,842	7,936	6,906	15,292	7,309	7,983

Table 5. Outlays of the U.S. Government, March 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	69	.....	69	352	.....	352	368	.....	368
Cooperative State Research Service	39	.....	39	230	.....	230	215	.....	215
Extension Service	36	.....	36	209	.....	209	204	.....	204
Animal and Plant Health Inspection Service	54	.....	54	236	.....	236	243	.....	243
Food Safety and Inspection Service	58	.....	58	249	.....	249	243	.....	243
Agricultural Marketing Service	43	.....	43	417	1	416	502	1	501
Soil Conservation Service:									
Watershed and flood prevention operations	21	.....	21	132	.....	132	110	.....	110
Conservation operations	66	.....	66	292	.....	292	275	.....	275
Other	8	.....	8	40	.....	40	40	.....	40
Agricultural Stabilization and Conservation Service:									
Conservation programs	12	.....	12	1,808	.....	1,808	1,737	.....	1,737
Other	70	.....	70	351	.....	351	373	.....	373
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	140	113	27	761	1,119	-358	461	1,227	-766
Rural housing insurance fund	516	329	187	2,023	1,632	391	1,745	1,602	143
Other .....	.....	.....	.....	(* *)	.....	(* *)	9	(* *)	9
Salaries and expenses	72	.....	72	-349	.....	-349	313	.....	313
Other	9	(* *)	9	51	1	50	47	2	45
Total—Farmers Home Administration	737	442	295	2,486	2,752	-267	2,576	2,832	-256
Foreign assistance programs	66	.....	66	490	.....	490	271	.....	271
Rural Development Administration:									
Rural development insurance fund	83	49	34	418	309	108	440	240	200
Rural water and waste disposal grants	24	.....	24	151	.....	151	115	.....	115
Other	4	.....	4	-7	.....	-7	13	.....	13
Rural Electrification Administration	670	707	-37	1,654	2,392	-738	1,709	2,311	-602
Federal Crop Insurance Corporation	68	5	63	1,395	341	1,054	471	317	154
Commodity Credit Corporation:									
Price support and related programs	1,701	637	1,064	12,585	3,828	8,758	16,905	3,604	13,302
National Wool Act Program .....	(* *)	.....	(* *)	2	.....	2	4	.....	4
Food and Nutrition Service:									
Food stamp program	2,122	.....	2,122	12,769	.....	12,769	12,247	.....	12,247
State child nutrition programs	777	.....	777	3,768	.....	3,768	3,635	.....	3,635
Women, infants and children programs	304	.....	304	1,632	.....	1,632	1,510	.....	1,510
Other	32	.....	32	297	.....	297	404	.....	404
Total—Food and Nutrition Service	3,235	.....	3,235	18,466	.....	18,466	17,796	.....	17,796
Forest Service:									
National forest system	147	.....	147	791	.....	791	858	.....	858
Forest and rangeland protection	23	.....	23	170	.....	170	195	.....	195
Forest service permanent appropriations	19	.....	19	170	.....	170	180	.....	180
Other	55	.....	55	285	.....	285	302	.....	302
Total—Forest Service	245	.....	245	1,416	.....	1,416	1,535	.....	1,535
Other	59	4	55	369	19	350	317	24	293
Proprietary receipts from the public .....	.....	128	-128	.....	725	-725	.....	594	-594
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	-150	.....	-150
Total—Department of Agriculture	7,368	1,974	5,394	43,742	10,368	33,374	46,310	9,923	36,387
Department of Commerce:									
Economic Development Administration	25	1	24	143	9	134	47	12	36
Bureau of the Census	18	.....	18	146	.....	146	176	.....	176
Promotion of Industry and Commerce	38	.....	38	153	.....	153	151	.....	151
Science and Technology:									
National Oceanic and Atmospheric Administration	151	1	150	967	7	960	852	14	838
Patent and Trademark Office	4	.....	4	26	.....	26	21	.....	21
National Institute of Standards and Technology	30	.....	30	136	.....	136	109	.....	109
Other	6	4	2	45	18	27	37	21	16
Total—Science and Technology	190	5	185	1,175	25	1,150	1,020	35	985
Other	6	.....	6	51	.....	51	40	.....	40
Proprietary receipts from the public .....	.....	10	-10	.....	60	-60	.....	58	-58
Intrabudgetary transactions .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	277	18	261	1,668	94	1,574	1,434	104	1,330

Table 5. Outlays of the U.S. Government, March 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,222	.....	2,222	13,144	.....	13,144	14,126	.....	14,126
Department of the Navy	2,157	.....	2,157	13,052	.....	13,052	13,593	.....	13,593
Department of the Air Force	1,580	.....	1,580	9,161	.....	9,161	10,455	.....	10,455
Total—Military personnel	5,959	.....	5,959	35,357	.....	35,357	38,174	.....	38,174
Operation and maintenance:									
Department of the Army	2,043	.....	2,043	10,342	.....	10,342	11,885	.....	11,885
Department of the Navy	2,085	.....	2,085	10,559	.....	10,559	11,772	.....	11,772
Department of the Air Force	2,175	.....	2,175	12,504	.....	12,504	11,443	.....	11,443
Defense agencies	1,866	.....	1,866	10,003	.....	10,003	18,628	.....	8,628
-Total—Operation and maintenance	8,169	.....	8,169	43,408	.....	43,408	43,729	.....	43,729
Procurement:									
Department of the Army	953	.....	953	4,583	.....	4,583	5,745	.....	5,745
Department of the Navy	2,540	.....	2,540	13,117	.....	13,117	14,639	.....	14,639
Department of the Air Force	2,550	.....	2,550	12,210	.....	12,210	12,851	.....	12,851
Defense agencies	318	.....	318	2,103	.....	2,103	1,706	.....	1,706
Total—Procurement	6,361	.....	6,361	32,013	.....	32,013	34,942	.....	34,942
Research, development, test, and evaluation:									
Department of the Army	576	.....	576	2,938	.....	2,938	3,024	.....	3,024
Department of the Navy	785	.....	785	3,597	.....	3,597	3,830	.....	3,830
Department of the Air Force	1,050	.....	1,050	6,401	.....	6,401	6,732	.....	6,732
Defense agencies	881	.....	881	4,097	.....	4,097	4,490	.....	4,490
Total—Research, development, test and evaluation	3,292	.....	3,292	17,032	.....	17,032	18,075	.....	18,075
Military construction:									
Department of the Army	63	.....	63	486	.....	486	498	.....	498
Department of the Navy	35	.....	35	271	.....	271	443	.....	443
Department of the Air Force	81	.....	81	512	.....	512	604	.....	604
Defense agencies	193	.....	193	1,044	.....	1,044	758	.....	758
Total—Military construction	372	.....	372	2,313	.....	2,313	2,303	.....	2,303
Family housing:									
Department of the Army	129	.....	129	615	.....	615	656	.....	656
Department of the Navy	64	.....	64	370	.....	370	410	.....	410
Department of the Air Force	101	.....	101	496	.....	496	421	.....	421
Defense agencies	11	2	9	49	14	35	41	4	36
Revolving and management funds:									
Department of the Army	-700	.....	-700	-427	.....	-427	139	.....	139
Department of the Navy	24	.....	24	218	.....	218	2	.....	2
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	-406	.....	-406	1,578	.....	1,578	2,020	.....	2,020
Other	-71	(* *)	-71	-212	2	-213	-115	2	-117
Trust funds:									
Department of the Army .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Department of the Navy	3	1	2	15	7	8	25	9	16
Department of the Air Force	1	1	(* *)	6	5	(* *)	18	17	(* *)
Defense agencies	7	.....	7	125	.....	125	40	.....	40
Proprietary receipts from the public:									
Department of the Army .....	.....	-1	1	.....	140	-140	.....	219	-219
Department of the Navy .....	.....	-167	167	.....	-24	24	.....	157	-157
Department of the Air Force .....	.....	44	-44	.....	301	-301	.....	188	-188
Defense agencies .....	.....	44	-44	.....	93	-93	.....	220	220
Intrabudgetary transactions:									
Department of the Army	10	.....	10	165	.....	165	-316	.....	-316
Department of the Navy	-17	.....	-17	527	.....	527	526	.....	526
Department of the Air Force	5	.....	5	111	.....	111	91	.....	91
Defense agencies	-15	.....	-15	-89	.....	-89	-578	.....	-578
Offsetting governmental receipts:									
Department of the Army .....	.....	3	-3	.....	6	-6	.....	18	-18
Defense agencies .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	27	-27
Total—Department of Defense—Military	23,299	-73	23,372	133,671	544	133,127	140,603	422	140,182

Table 5. Outlays of the U.S. Government, March 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	40	.....	40	443	.....	443	513	.....	513
Operation and maintenance, general	89	.....	89	527	.....	527	686	.....	686
Other	130	.....	130	849	.....	849	876	.....	876
Proprietary receipts from the public	.....	11	-11	.....	71	-71	.....	99	-99
Total—Corps of Engineers	260	11	249	1,819	71	1,748	2,075	99	1,976
Military retirement:									
Payment to military retirement fund	.....	.....	.....	11,908	.....	11,908	12,273	.....	12,273
Retired pay	.....	.....	.....	.....	.....	.....	.....	.....	.....
Military retirement fund	2,197	.....	2,197	13,175	.....	13,175	12,739	.....	12,739
Intrabudgetary transactions	.....	.....	.....	-11,908	.....	-11,908	-12,273	.....	-12,273
Education benefits	20	.....	20	98	.....	98	95	.....	95
Other	6	(* *)	6	40	2	37	335	2	33
Proprietary receipts from the public	.....	1	-1	.....	6	-6	.....	5	-5
Total—Department of Defense—Civil	2,483	12	2,471	15,132	79	15,053	14,943	105	14,838
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	660	.....	660	3,442	.....	3,442	3,408	.....	3,408
Impact aid	19	.....	19	623	.....	623	682	.....	682
School improvement programs	177	.....	177	766	.....	766	801	.....	801
Indian education	5	.....	5	35	.....	35	38	.....	38
Other	1	.....	1	6	.....	6	8	.....	8
Total—Office of Elementary and Secondary Education	862	.....	862	4,873	.....	4,873	4,937	.....	4,937
Office of Bilingual Education and Minority Languages Affairs									
Affairs	17	.....	17	111	.....	111	91	.....	91
Office of Special Education and Rehabilitative Services:									
Special education	290	.....	290	1,536	.....	1,536	1,379	.....	1,379
Rehabilitation services and disability research	211	.....	211	1,150	.....	1,150	1,036	.....	1,036
Special institutions for persons with disabilities	12	.....	12	66	.....	66	68	.....	68
Office of Vocational and Adult Education	151	.....	151	708	.....	708	768	.....	768
Office of Postsecondary Education:									
College housing loans	.....	-5	5	1	20	-18	9	31	-21
Student financial assistance	701	.....	701	4,404	.....	4,404	4,615	.....	4,615
Federal family education loans	-1,389	.....	-1,389	-2,636	.....	-2,636	2,775	.....	2,775
Higher education	64	.....	64	372	.....	372	390	.....	390
Howard University	21	.....	21	102	.....	102	104	.....	104
Other	3	.....	3	7	.....	7	6	.....	6
Total—Office of Postsecondary Education	-599	-5	-594	2,251	20	2,231	7,899	31	7,868
Office of Educational Research and Improvement									
Departmental management	46	.....	46	214	.....	214	183	.....	183
Proprietary receipts from the public	41	.....	41	195	.....	195	155	.....	155
Other	.....	31	-31	.....	79	-79	.....	29	-29
Total—Department of Education	1,030	26	1,004	11,104	99	11,005	16,516	59	16,457
Department of Energy:									
Atomic energy defense activities									
Atomic energy defense activities	1,006	.....	1,006	6,056	.....	6,056	5,459	.....	5,459
Energy programs:									
General science and research activities	198	.....	198	672	.....	672	712	.....	712
Energy supply, R and D activities	247	.....	247	1,487	.....	1,487	1,324	.....	1,324
Uranium supply and enrichment activities	13	.....	13	222	.....	222	562	.....	562
Fossil energy research and development	38	.....	38	200	.....	200	199	.....	199
Energy conservation	53	.....	53	268	.....	268	242	.....	242
Strategic petroleum reserve	47	.....	47	128	.....	128	185	.....	185
Clean coal technology	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	19	.....	19	128	.....	128	129	.....	129
Other	54	(* *)	54	232	1	230	75	2	73
Total—Energy programs	668	(* *)	668	3,336	1	3,335	3,428	2	3,426
Power Marketing Administration									
Departmental administration	126	205	-78	890	812	77	997	680	317
Proprietary receipts from the public	42	.....	42	227	.....	227	223	.....	223
Intrabudgetary transactions	.....	74	-74	.....	466	-466	.....	1,023	-1,023
Offsetting governmental receipts	-2	.....	-2	-210	.....	-210	-154	.....	-154
Other	.....	(* *)	(* *)	.....	43	-43	.....	6	-6
Total—Department of Energy	1,841	280	1,561	10,300	1,323	8,977	9,953	1,711	8,242

Table 5. Outlays of the U.S. Government, March 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	82	(* *)	81	359	2	358	372	2	369
Health Resources and Services Administration	356	.....	356	1,239	.....	1,239	1,073	.....	1,073
Indian Health Services	186	.....	186	863	.....	863	791	.....	791
Centers for Disease Control and Prevention	116	.....	116	746	.....	746	648	.....	648
National Institutes of Health	1,073	.....	1,073	5,256	.....	5,256	4,688	.....	4,688
Substance Abuse and Mental Health Services Administration	267	.....	267	1,212	.....	1,212	1,304	.....	1,304
Agency for Health Care Policy and Research	13	.....	13	51	.....	51	23	.....	23
Assistant secretary for health	105	.....	105	143	.....	143	119	.....	119
Total—Public Health Service	2,198	(* *)	2,197	9,870	2	9,869	9,017	2	9,014
Health Care Financing Administration:									
Grants to States for Medicaid	7,220	.....	7,220	40,626	.....	40,626	36,383	.....	36,383
Payments to health care trust funds	3,604	.....	3,604	20,869	.....	20,869	22,444	.....	22,444
Federal hospital insurance trust fund:									
Benefit payments	9,884	.....	9,884	49,568	.....	49,568	43,571	.....	43,571
Administrative expenses and construction	184	.....	184	648	.....	648	534	.....	534
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	10,069	.....	10,069	50,215	.....	50,215	44,105	.....	44,105
Federal supplementary medical insurance trust fund:									
Benefit payments	5,200	.....	5,200	28,171	.....	28,171	25,143	.....	25,143
Administrative expenses and construction	93	.....	93	838	.....	838	702	.....	702
Total—FSMI trust fund	5,293	.....	5,293	29,009	.....	29,009	25,846	.....	25,846
Other	2	.....	2	-3	.....	-3	139	.....	139
Total—Health Care Financing Administration	26,187	.....	26,187	140,716	.....	140,716	128,915	.....	128,915
Social Security Administration:									
Payments to Social Security trust funds	11	.....	11	2,582	.....	2,582	3,082	.....	3,082
Special benefits for disabled coal miners	65	.....	65	393	.....	393	405	.....	405
Supplemental security income program	2,034	.....	2,034	11,905	.....	11,905	11,020	.....	11,020
Total—Social Security Administration	2,110	.....	2,110	14,880	.....	14,880	14,507	.....	14,507
Administration for children and families:									
Family support payments to States	1,183	.....	1,183	8,260	.....	8,260	7,952	.....	7,952
Low income home energy assistance	212	.....	212	1,513	.....	1,513	895	.....	895
Refugee and entrant assistance	17	.....	17	190	.....	190	195	.....	195
Community Services Block Grant	39	.....	39	216	.....	216	221	.....	221
Payments to States for afdc work programs	74	.....	74	404	.....	404	360	.....	360
Interim assistance to States for legalization	8	.....	8	593	.....	593	72	.....	72
Payments to States for child care assistance	69	.....	69	397	.....	397	153	.....	153
Social services block grant	232	.....	232	1,348	.....	1,348	1,432	.....	1,432
Children and families services programs	55	.....	55	1,662	.....	1,662	1,848	.....	1,848
Payments to States for foster care and adoption assistance	268	.....	268	1,559	.....	1,559	1,246	.....	1,246
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Administration for children and families	2,159	.....	2,159	16,142	.....	16,142	14,373	.....	14,373
Administration on aging	24	.....	24	358	.....	358	243	.....	243
Office of the Secretary	4	.....	4	94	.....	94	87	.....	87
Proprietary receipts from the public .....	.....	1,577	-1,577	.....	8,904	-8,904	.....	7,629	-7,629
Intradepartmental transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-2,997	.....	-2,997	-20,261	.....	-20,261	-21,963	.....	-21,963
Payments for tax and other credits:									
Federal hospital insurance trust fund	-607	.....	-607	-608	.....	-608	-481	.....	-481
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, ..	29,077	1,578	27,500	161,191	8,905	152,286	144,698	7,632	137,066

Table 5. Outlays of the U.S. Government, March 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	23,143	.....	23,143	136,856	.....	136,856	130,838	.....	130,838
Administrative expenses and construction	155	.....	155	815	.....	815	942	.....	942
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	23,297	.....	23,297	137,671	.....	137,671	131,779	.....	131,779
Federal disability insurance trust fund:									
Benefit payments	3,100	.....	3,100	17,839	.....	17,839	16,302	.....	16,302
Administrative expenses and construction	112	.....	112	485	.....	485	438	.....	438
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,212	.....	3,212	18,324	.....	18,324	16,740	.....	16,740
Proprietary receipts from the public .....	.....	3	-3	.....	5	-5	.....	(* *)	(* *)
Intrabudgetary transactions ⁴	-10	.....	-10	-2,577	.....	-2,577	-3,089	.....	-3,089
Total—Department of Health and Human Services, Social Security(off-budget)	26,499	3	26,496	153,417	5	153,412	145,430	(* *)	145,429
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	13	13	(* *)	78	64	13	38	34	4
Credit accounts:									
Federal housing administration fund	724	627	97	3,514	3,550	-37	3,767	3,102	665
Housing for the elderly or handicapped fund	-4	60	-64	360	351	9	393	316	78
Other	37	.....	37	223	(* *)	223	138	(* *)	137
Rent supplement payments	5	.....	5	28	.....	28	28	.....	28
Homeownership assistance	9	.....	9	54	.....	54	39	.....	39
Rental housing assistance	59	.....	59	329	.....	329	331	.....	331
Rental housing development grants .....	(* *)	.....	(* *)	3	.....	3	13	.....	13
Low-rent public housing	47	.....	47	427	.....	427	443	.....	443
Public housing grants	275	.....	275	1,621	.....	1,621	1,189	.....	1,189
College housing grants	1	.....	1	9	.....	9	9	.....	9
Lower income housing assistance	859	.....	859	5,259	.....	5,259	5,368	.....	5,368
Section 8 contract renewals	303	.....	303	1,673	.....	1,673	1,124	.....	1,124
Other	6	.....	6	30	.....	30	11	.....	11
Total—Housing programs	2,335	700	1,635	13,607	3,965	9,642	12,891	3,452	9,439
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses	14	1	13	287	193	94	122	22	100
Payments for operation of low-income housing projects	264	.....	264	1,267	.....	1,267	1,165	.....	1,165
Community Partnerships Against Crime	15	.....	15	79	.....	79	45	.....	45
Other .....	(* *)	.....	(* *)	.....	.....	.....	.....	.....	.....
Total—Public and Indian Housing programs	293	1	292	1,633	193	1,439	1,332	22	1,311
Government National Mortgage Association:									
Management and liquidating functions fund .....	(* *)	.....	(* *)	(* *)	1	-1	.....	2	-2
Guarantees of mortgage-backed securities	47	122	-75	577	835	-258	645	858	-213
Total—Government National Mortgage Association	47	122	-75	577	836	-259	645	860	-215
Community Planning and Development:									
Community Development Grants	294	.....	294	1,741	.....	1,741	1,591	.....	1,591
Home investment partnerships program	72	.....	72	309	.....	309	48	.....	48
Other	24	11	12	150	69	81	144	58	85
Total—Community Planning and Development	389	11	378	2,201	69	2,132	1,783	58	1,724
Management and Administration									
Other	3	.....	3	18	.....	18	15	.....	15
Proprietary receipts from the public .....	.....	22	-22	.....	131	-131	.....	128	-128
Offsetting governmental receipts .....	.....	5	-5	.....	5	-5	.....	3	-3
Total—Department of Housing and Urban Development	3,139	861	2,278	18,296	5,200	13,096	16,927	4,523	12,405

Table 5. Outlays of the U.S. Government, March 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	72	.....	72	335	.....	335	317	.....	317
Other	15	.....	15	124	.....	124	122	.....	122
Minerals Management Service	99	.....	99	396	.....	396	348	.....	348
Office of Surface Mining Reclamation and Enforcement	31	.....	31	149	.....	149	151	.....	151
Total—Land and minerals management	218	.....	218	1,004	.....	1,004	938	.....	938
Water and science:									
Bureau of Reclamation:									
Construction program	32	.....	32	141	.....	141	127	.....	127
Operation and maintenance	27	.....	27	131	.....	131	135	.....	135
Other	33	9	25	230	93	137	245	65	180
Central Utah project .....	(* *)	.....	(* *)	15	.....	15	.....	.....	.....
Geological Survey	51	.....	51	290	.....	290	299	.....	299
Bureau of Mines	19	2	17	98	13	85	100	15	85
Total—Water and science	163	11	152	906	106	799	905	80	825
Fish and wildlife and parks:									
United States Fish and Wildlife Service	113	.....	113	624	.....	624	580	.....	580
National Biological Survey	22	.....	22	72	.....	72	.....	.....	.....
National Park Service	144	.....	144	740	.....	740	721	.....	721
Total—Fish and wildlife and parks	279	.....	279	1,435	.....	1,435	1,301	.....	1,301
Bureau of Indian Affairs:									
Operation of Indian programs	120	.....	120	734	.....	734	697	.....	697
Indian tribal funds	109	.....	109	154	.....	154	103	.....	103
Other	29	1	28	211	5	206	131	7	124
Total—Bureau of Indian Affairs	258	1	257	1,099	5	1,094	930	7	923
Territorial and international affairs	30	.....	30	183	.....	183	153	.....	153
Departmental offices	9	.....	9	65	.....	65	61	.....	61
Proprietary receipts from the public .....	.....	229	-229	.....	\$1,027	-1,027	.....	\$1,027	-1,027
Intrabudgetary transactions	-85	.....	-85	-116	.....	-116	-18	.....	-18
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Total—Department of the Interior	871	241	631	4,576	1,138	3,437	4,271	1,114	3,156
Department of Justice:									
Legal activities	232	.....	232	1,160	.....	1,160	1,557	.....	1,557
Federal Bureau of Investigation	228	.....	228	1,071	.....	1,071	952	.....	952
Drug Enforcement Administration	83	.....	83	383	.....	383	372	.....	372
Immigration and Naturalization Service	164	.....	164	741	.....	741	716	.....	716
Federal Prison System	244	10	234	1,139	57	1,081	1,104	46	1,059
Office of Justice Programs	67	.....	67	417	.....	417	487	.....	487
Other	57	.....	57	396	.....	396	592	.....	592
Intrabudgetary transactions	-2	.....	-2	-6	.....	-6	-184	.....	-184
Offsetting governmental receipts .....	.....	39	-39	.....	236	-236	.....	223	-223
Total—Department of Justice	1,072	48	1,023	5,301	294	5,007	5,597	269	5,328
Department of Labor:									
Employment and Training Administration:									
Training and employment services	340	.....	340	1,913	.....	1,913	1,826	.....	1,826
Community Service Employment for Older Americans	36	.....	36	193	.....	193	195	.....	195
Federal unemployment benefits and allowances	18	.....	18	68	.....	68	79	.....	79
State unemployment insurance and employment service operations	69	.....	69	13	.....	13	41	.....	41
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	5,519	.....	5,519
Advances to the unemployment trust fund and other funds	18	.....	18	2,528	.....	2,528	284	.....	284

Table 5. Outlays of the U.S. Government, March 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,884	.....	2,884	16,006	.....	16,006	18,794	.....	18,794
State administrative expenses	240	.....	240	1,666	.....	1,666	1,734	.....	1,734
Federal administrative expenses	35	.....	35	115	.....	115	59	.....	59
Veterans employment and training	15	.....	15	90	.....	90	87	.....	87
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	8	.....	8	39	.....	39	40	.....	40
Other	2	.....	2	10	.....	10	11	.....	11
Total—Unemployment trust fund	3,183	.....	3,183	17,925	.....	17,925	20,724	.....	20,724
Other	13	.....	13	46	.....	46	40	.....	40
Total—Employment and Training Administration	3,677	.....	3,677	22,685	.....	22,685	28,707	.....	28,707
Pension Benefit Guaranty Corporation	82	750	-668	704	899	-195	419	997	-578
Employment Standards Administration:									
Salaries and expenses	25	.....	25	115	.....	115	117	.....	117
Special benefits	132	.....	132	-346	.....	-346	-271	.....	-271
Black lung disability trust fund	53	.....	53	301	.....	301	304	.....	304
Other	10	.....	10	64	.....	64	63	.....	63
Occupational Safety and Health Administration	31	.....	31	146	.....	146	141	.....	141
Bureau of Labor Statistics	29	.....	29	133	.....	133	146	.....	146
Other	60	.....	60	238	.....	238	222	.....	222
Proprietary receipts from the public .....	.....	(*)	(*)	.....	2	-2	.....	1	-1
Intrabudgetary transactions	-138	.....	-138	-2,895	.....	-2,895	-6,368	.....	-6,368
Total—Department of Labor	3,960	751	3,209	21,144	901	20,244	23,480	998	22,482
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	223	.....	223	1,033	.....	1,033	1,029	.....	1,029
Acquisition and maintenance of buildings abroad	46	.....	46	283	.....	283	235	.....	235
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	125	.....	125	119	.....	119
Foreign Service retirement and disability fund	35	.....	35	193	.....	193	204	.....	204
Other	10	.....	10	65	.....	65	52	.....	52
Total—Administration of Foreign Affairs	314	.....	314	1,699	.....	1,699	1,639	.....	1,639
International organizations and Conferences	16	.....	16	1,143	.....	1,143	869	.....	869
Migration and refugee assistance	68	.....	68	336	.....	336	364	.....	364
International narcotics control	9	.....	9	60	.....	60	72	.....	72
Other	10	.....	10	30	.....	30	38	.....	38
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	(*)	(*)
Intrabudgetary transactions .....	(*)	.....	(*)	-176	.....	-176	-165	.....	-165
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	417	.....	417	3,092	.....	3,092	2,817	(*)	2,816
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,119	.....	1,119	8,475	.....	8,475	7,278	.....	7,278
Other	16	.....	16	65	.....	65	85	.....	85
Other programs	12	.....	12	126	.....	126	110	.....	110
Total—Federal Highway Administration	1,147	.....	1,147	8,667	.....	8,667	7,474	.....	7,474
National Highway Traffic Safety Administration	31	.....	31	131	.....	131	116	.....	116
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation .....	.....	.....	.....	319	.....	319	262	.....	262
Other	30	2	28	189	6	183	174	9	165
Total—Federal Railroad Administration	30	2	28	508	6	502	436	9	427

Table 5. Outlays of the U.S. Government, March 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	-36	.....	-36	-66	.....	-66	862	.....	862
Discretionary grants	150	.....	150	803	.....	803	630	.....	630
Other	322	.....	322	1,684	.....	1,684	192	.....	192
Total—Federal Transit Administration	435	.....	435	2,421	.....	2,421	1,685	.....	1,685
Federal Aviation Administration:									
Operations	429	.....	429	1,378	.....	1,378	1,153	.....	1,153
Airport and airway trust fund:									
Grants-in-aid for airports	119	.....	119	840	.....	840	1,025	.....	1,025
Facilities and equipment	173	.....	173	1,119	.....	1,119	945	.....	945
Research, engineering and development	19	.....	19	100	.....	100	94	.....	94
Operations	191	.....	191	1,052	.....	1,052	1,140	.....	1,140
Total—Airport and airway trust fund	503	.....	503	3,110	.....	3,110	3,205	.....	3,205
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1	-1
Total—Federal Aviation Administration	931	(*)	931	4,488	(*)	4,488	4,358	1	4,357
Coast Guard:									
Operating expenses	214	.....	214	1,186	.....	1,186	1,184	.....	1,184
Acquisition, construction, and improvements	36	.....	36	157	.....	157	116	.....	116
Retired pay	38	.....	38	230	.....	230	235	.....	235
Other	50	(*)	49	164	3	162	142	3	139
Total—Coast Guard	338	(*)	338	1,738	3	1,735	1,677	3	1,675
Maritime Administration	96	99	-3	433	196	238	555	200	355
Other	18	(*)	18	192	3	190	172	6	166
Proprietary receipts from the public .....	.....	(*)	(*)	.....	1	-1	.....	2	-2
Intrabudgetary transactions .....	(*)	.....	(*)	13	.....	13	-3	.....	-3
Offsetting governmental receipts .....	.....	(*)	(*)	.....	3	-3	.....	41	-41
Total—Department of Transportation	3,027	101	2,926	18,591	212	18,380	16,470	262	16,208
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-33	1	-34	-493	5	-499	-557	5	-562
Other	33	.....	33	50	.....	50	83	.....	83
Financial Management Service:									
Salaries and expenses	28	.....	28	119	.....	119	111	.....	111
Payment to the Resolution Funding Corporation .....	.....	.....	.....	1,164	.....	1,164	1,164	.....	1,164
Claims, judgements, and relief acts	53	.....	53	205	.....	205	308	.....	308
Net interest paid to loan guarantee financing accounts .....	.....	.....	.....	2	.....	2	-20	.....	20
Other	8	.....	8	75	.....	75	70	.....	70
Total—Financial Management Service	90	.....	90	1,566	.....	1,566	1,673	.....	1,673
Federal Financing Bank	-114	.....	-114	7	.....	7	6	.....	6
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	37	.....	37	195	.....	195	179	.....	179
Internal revenue collections for Puerto Rico	8	.....	8	104	.....	104	104	.....	104
United States Customs Service	247	.....	247	992	.....	992	845	.....	845
Bureau of Engraving and Printing	-20	.....	-20	-2	.....	-2	4	.....	4
United States Mint	-10	.....	-10	-26	.....	-26	64	.....	64
Bureau of the Public Debt	49	.....	49	153	.....	153	154	.....	154
Internal Revenue Service:									
Processing tax returns and assistance	165	.....	165	779	.....	779	740	.....	740
Tax law enforcement	429	.....	429	1,918	.....	1,918	1,791	.....	1,791
Information systems	127	.....	127	533	.....	533	595	.....	595
Payment where earned income credit exceeds liability for tax	\$3,281	.....	3,281	8,482	.....	8,482	6,880	.....	6,880
Health insurance supplement to earned income credit ..	\$285	.....	285	309	.....	309	470	.....	470
Refunding internal revenue collections, interest	233	.....	233	1,384	.....	1,384	971	.....	971
Other	12	.....	12	76	.....	76	71	(*)	71
Total—Internal Revenue Service	4,532	.....	4,532	13,480	.....	13,480	11,517	(*)	11,517

Table 5. Outlays of the U.S. Government, March 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
United States Secret Service	50	.....	50	246	.....	246	255	.....	255
Comptroller of the Currency	-36	-75	39	195	206	-11	177	201	-24
Office of Thrift Supervision	13	2	12	92	84	8	113	106	7
Interest on the public debt:									
Public issues (accrual basis)	17,511	.....	17,511	101,638	.....	101,638	102,471	.....	102,471
Special issues (cash basis)	611	.....	611	43,201	.....	43,201	42,573	.....	42,573
Total—Interest on the public debt	18,122	.....	18,122	144,839	.....	144,839	145,044	.....	145,044
Other	6	.....	6	31	.....	31	30	.....	30
Proprietary receipts from the public .....	.....	641	-641	.....	1,411	-1,411	.....	1,207	-1,207
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-1,391	.....	-1,391	-5,187	.....	-5,187	-6,372	.....	-6,372
Offsetting governmental receipts .....	.....	50	-50	.....	374	-374	.....	364	-364
Total—Department of the Treasury	21,583	617	20,966	156,241	2,080	154,161	153,319	1,883	151,436
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,354	.....	1,354	7,568	.....	7,568	7,118	.....	7,118
Other	27	25	2	318	135	183	337	127	210
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	48	65	-17	764	361	403	572	179	393
Loan guaranty revolving fund	-294	49	-342	317	242	75	1,051	271	780
Other	11	10	1	246	145	101	238	205	33
Compensation and pensions	1,463	.....	1,463	8,512	.....	8,512	8,341	.....	8,341
Readjustment benefits	115	.....	115	597	.....	597	482	.....	482
Post-Vietnam era veterans education account	7	.....	7	44	.....	44	58	.....	58
Insurance funds:									
National service life	153	.....	153	628	.....	628	525	.....	525
United States government life	2	.....	2	10	.....	10	10	.....	10
Veterans special life	14	4	11	70	89	-19	65	93	-28
Other	5	.....	5	-10	.....	-10	-9	.....	-9
Total—Veterans Benefits Administration	1,525	128	1,398	11,178	836	10,341	11,333	748	10,585
Construction	57	(* *)	57	327	(* *)	327	292	(* *)	292
Departmental administration	33	.....	33	518	.....	518	586	.....	586
Proprietary receipts from the public:									
National service life .....	.....	31	-31	.....	184	-184	.....	199	-199
United States government life .....	.....	(* *)	(* *)	.....	1	-1	.....	(* *)	(* *)
Other .....	.....	18	-18	.....	298	-298	.....	372	-372
Intrabudgetary transactions	-28	.....	-28	-37	.....	-37	-8	.....	-8
Total—Department of Veterans Affairs	2,968	202	2,765	19,872	1,454	18,418	19,658	1,446	18,212
Environmental Protection Agency:									
Program and research operations	98	.....	98	430	.....	430	462	.....	462
Abatement, control, and compliance	86	.....	86	597	.....	597	578	.....	578
Water infrastructure financing	156	.....	156	979	.....	979	1,054	.....	1,054
Hazardous substance superfund	181	.....	181	710	.....	710	684	.....	684
Other	42	(* *)	42	458	2	455	447	16	430
Proprietary receipts from the public .....	.....	19	-19	.....	93	-93	.....	92	-92
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	-250	.....	-250
Offsetting governmental receipts .....	.....	1	-1	.....	5	-5	.....	5	-5
Total—Environmental Protection Agency	563	20	543	2,924	101	2,823	2,975	113	2,861
General Services Administration:									
Real property activities	173	.....	173	2	.....	2	583	.....	583
Personal property activities	13	.....	13	-94	.....	-94	-80	.....	-80
Information Resources Management Service	21	.....	21	77	.....	77	39	.....	39
Other	25	.....	25	67	.....	67	71	.....	71
Proprietary receipts from the public .....	.....	1	-1	.....	2	-2	.....	2	-2
Total—General Services Administration	232	1	231	53	2	51	612	2	610

Table 5. Outlays of the U.S. Government, March 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	584	.....	584	3,326	.....	3,326	3,485	.....	3,485
Space flight, control, and data communications	461	.....	461	2,451	.....	2,451	2,552	.....	2,552
Construction of facilities	41	.....	41	212	.....	212	272	.....	272
Research and program management	187	.....	187	807	.....	807	808	.....	808
Other	2	.....	2	8	.....	8	8	.....	8
Total—National Aeronautics and Space Administration	1,275	.....	1,275	6,804	.....	6,804	7,124	.....	7,124
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	338	.....	338	1,921	.....	1,921	1,766	.....	1,766
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	2,999	.....	2,999	17,829	.....	17,829	17,164	.....	17,164
Employees health benefits fund	1,325	1,446	-122	7,466	7,870	-405	7,046	7,409	-364
Employees life insurance fund	114	143	-28	681	1,241	-560	653	1,185	-533
Retired employees health benefits fund	1	1	(* *)	4	4	(* *)	4	4	(* *)
Other	24	.....	24	81	.....	81	46	.....	46
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-17	.....	-17	-22	.....	-22
Total—Office of Personnel Management	4,797	1,590	3,207	27,963	9,115	18,848	26,657	8,599	18,058
Small Business Administration:									
Public enterprise funds:									
Business loan fund	41	27	14	308	213	95	559	373	186
Disaster loan fund	9	22	-13	90	157	-67	249	254	-5
Other	2	1	1	13	6	6	25	8	17
Other	61	(* *)	61	259	(* *)	259	246	(* *)	246
Total—Small Business Administration	113	49	64	670	377	293	1,079	635	445
Other independent agencies:									
Action	20	.....	20	77	.....	77	103	.....	103
Board for International Broadcasting	17	.....	17	100	.....	100	129	.....	129
Corporation for National and Community Service	-83	.....	-83	13	.....	13	.....	.....	.....
Corporation for Public Broadcasting .....	.....	.....	.....	275	.....	275	319	.....	319
District of Columbia:									
Federal payment .....	.....	.....	.....	698	.....	698	698	.....	698
Other	-3	.....	-3	3	12	-9	2	.....	-23
Equal Employment Opportunity Commission	26	(* *)	26	120	(* *)	120	111	(* *)	111
Export-Import Bank of the United States	165	115	51	605	1,298	-693	730	1,044	-314
Federal Communications Commission	16	4	11	71	19	52	62	19	43
Federal Deposit Insurance Corporation:									
Bank insurance fund	266	645	-379	1,376	7,217	-5,841	4,522	9,086	-4,464
Savings association insurance fund	2	9	-7	11	527	-517	-3	420	-422
FSLIC resolution fund	206	221	-15	1,144	1,637	-493	1,800	717	1,082
Affordable housing and bank enterprise .....	(* *)	.....	(* *)	-1	.....	-1	.....	.....	.....
Federal Emergency Management Agency:									
Public enterprise funds	22	42	-20	244	175	68	288	179	109
Disaster relief	573	.....	573	1,873	.....	1,873	934	.....	934
Emergency management planning and assistance	20	.....	20	116	.....	116	119	.....	119
Other	42	.....	42	134	.....	134	154	.....	154
Federal Trade Commission	8	.....	8	44	.....	44	44	.....	44
Interstate Commerce Commission	5	.....	5	21	.....	21	21	.....	21
Legal Services Corporation	35	.....	35	197	.....	197	207	.....	207
National Archives and Records Administration	24	(* *)	24	117	(* *)	117	103	(* *)	103
National Credit Union Administration:									
Credit union share insurance fund	-11	11	-21	2	208	-206	29	319	-290
Central liquidity facility	17	17	(* *)	53	53	(* *)	63	63	.....
Other	10	(* *)	9	19	47	-28	19	45	-26

Table 5. Outlays of the U.S. Government, March 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	15	.....	15	90	.....	90	90	.....	90
National Endowment for the Humanities	13	.....	13	77	.....	77	73	.....	73
National Labor Relations Board	16	.....	16	87	.....	87	81	.....	81
National Science Foundation	213	.....	213	1,216	.....	1,216	1,137	.....	1,137
Nuclear Regulatory Commission	55	4	51	267	231	36	236	214	22
Panama Canal Commission	41	55	-14	260	286	-26	256	272	-16
Postal Service:									
Public enterprise funds (off-budget)	3,904	7,650	-746	24,235	25,203	-968	23,796	24,761	-966
Payment to the Postal Service fund .....	.....	.....	.....	85	.....	85	100	.....	100
Railroad Retirement Board:									
Federal windfall subsidy	23	.....	23	138	.....	138	146	.....	146
Federal payments to the railroad retirement accounts ...	(* *)	.....	(* *)	25	.....	25	30	.....	30
Rail industry pension fund:									
Advances from FOASDI fund	-92	.....	-92	-542	.....	-542	-531	.....	-531
OASDI certifications	92	.....	92	542	.....	542	531	.....	531
Administrative expenses	5	.....	5	37	.....	37	36	.....	36
Interest on refunds of taxes .....	(* *)	.....	(* *)	18	.....	18	5	.....	5
Other	1	.....	1	5	.....	5	3	.....	3
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	-25	.....	-25	-30	.....	-30
Supplemental annuity pension fund	245	.....	245	1,454	.....	1,454	1,437	.....	1,437
Railroad Social Security equivalent benefit account	404	.....	404	2,373	.....	2,373	2,336	.....	2,336
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	3	.....	3
Total—Railroad Retirement Board	677	.....	677	4,024	.....	4,024	3,966	.....	3,966
Resolution Trust Corporation	876	1,315	-439	7,568	7,450	118	8,226	17,980	-9,754
Securities and Exchange Commission	13	.....	13	74	.....	74	49	.....	49
Smithsonian Institution	41	.....	41	170	.....	170	189	.....	189
Tennessee Valley Authority	827	845	-18	4,801	4,200	600	4,111	3,067	1,044
United States Information Agency	112	(* *)	112	555	(* *)	555	531	(* *)	531
Other	233	112	122	1,299	672	627	665	113	552
Total—Other independent agencies	8,414	8,046	368	52,118	49,235	2,883	54,061	58,323	-4,263
Undistributed offsetting receipts:									
Other interest .....	.....	.....	.....	.....	(* *)	(* *)	.....	(* *)	(* *)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,069	.....	-1,069	-6,403	.....	-6,403	-6,564	.....	-6,564
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-141	.....	-141	-916	.....	-916	-896	.....	-896
Postal Service employer contributions	-50	.....	-50	-246	.....	-246	-228	.....	-228
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-435	.....	-435	-2,664	.....	-2,664	-2,627	.....	-2,627
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-47	.....	-47	-287	.....	-287	-281	.....	-281
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-13	.....	-13	-56	.....	-56	-51	.....	-51
Office of Personnel Management:									
Civil service retirement and disability fund	-979	.....	-979	-4,968	.....	-4,968	-4,632	.....	-4,632
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement	-2,733	.....	-2,733	-15,539	.....	-15,539	-15,280	.....	-15,280

Table 5. Outlays of the U.S. Government, March 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	1	.....	1	-9	.....	-9	-4	.....	-4
Department of Defense—Civil:									
Corps of Engineers	22	.....	22	-7	.....	-7	-5	.....	-5
Military retirement fund	84	.....	84	-4,936	.....	-4,936	-4,780	.....	-4,780
Education benefits fund .....	(*)	.....	(*)	-25	.....	-25	-30	.....	-30
Soldiers' and airmen's home permanent fund .....	(*)	.....	(*)	-4	.....	-4	3-10	.....	-10
Other .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-46	.....	-46	-5,325	.....	-5,325	-5,237	.....	-5,237
Federal supplementary medical insurance trust fund ..	-26	.....	-26	-1,052	.....	-1,052	-915	.....	-915
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-101	.....	-101	-13,867	.....	-13,867	-12,547	.....	-12,547
Federal disability insurance trust fund	-4	.....	-4	-385	.....	-385	-520	.....	-520
Department of Labor:									
Unemployment trust fund	-37	.....	-37	-1,309	.....	-1,309	-1,366	.....	-1,366
Department of State:									
Foreign Service retirement and disability fund .....	(*)	.....	(*)	-280	.....	-280	-268	.....	-268
Department of Transportation:									
Highway trust fund	-7	.....	-7	-720	.....	-720	-754	.....	-754
Airport and airway trust fund	-2	.....	-2	-421	.....	-421	-560	.....	-560
Oil spill liability trust fund .....	(*)	.....	(*)	-3	.....	-3	-39	.....	-39
Department of Veterans Affairs:									
National service life insurance fund	-1	.....	-1	-538	.....	-538	-539	.....	-539
United States government life Insurance Fund .....	(*)	.....	(*)	-5	.....	-5	-6	.....	-6
Environmental Protection Agency .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
National Aeronautics and Space Administration .....	(*)	.....	(*)	-1	.....	-1	-1	.....	-1
Office of Personnel Management:									
Civil service retirement and disability fund	-28	.....	-28	-12,976	.....	-12,976	-12,447	.....	-12,447
Independent agencies:									
Railroad Retirement Board	40	.....	40	-338	.....	-338	-518	.....	-518
Other	-1	.....	-1	-8	.....	-8	-6	.....	-6
Other	-24	.....	-24	-62	.....	-62	31	.....	31
Total—Interest received by trust funds	-130	.....	-130	-42,270	.....	-42,270	-40,520	.....	-40,520
Permits and royalties on the outer continental shelf lands ..	.....	266	-266	.....	1,428	-1,428	.....	1,423	-1,423
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Undistributed offsetting receipts	-2,863	266	-3,129	-57,809	1,428	-59,238	-55,800	1,423	-57,223
Total outlays	143,930	18,508	125,423	827,728	100,909	726,820	816,818	106,871	709,946
Total on-budget	114,114	13,855	100,259	667,279	75,701	591,578	663,567	82,110	581,458
Total off-budget	29,816	4,653	25,164	160,449	25,208	135,241	153,250	24,762	128,489
Total surplus (+) or deficit			-32,315			-150,689			-182,819
Total on-budget			-35,648			-171,415			-197,500
Total off-budget			+3,333			+20,726			+14,681

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	22,792	21,007
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	101,619	107,637
Governmental receipts	904	902
Total receipts offset against outlays	125,315	129,546

¹Outlays for Operation and Maintenance, Defense Agencies and proprietary receipts have been increased by \$1 million in July 1993 and by \$15 million in September 1993 to adjust erroneous reporting by the agency.

²Outlays have been increased by \$299 million in February 1994 to reflect activity erroneously reported by the Department of the Air Force.

³The miscellaneous receipts have been increased by \$19 million, the outlays for the Armed Forces Retirement Home have been increased by \$5 million and the undistributed offsetting receipts have been decreased by \$14 million in September 1993 to reflect governmental receipts previously reported as offsetting collections.

⁴Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

⁵Includes a reclassification in FY 1993, from a governmental receipt to a proprietary receipt, of \$9 million for the Bureau of Reclamation and in FY 1994 of \$3 million and \$73 million for the Bureau of Reclamation and the U.S. Fish and Wildlife Service, respectively.

⁶This amount is partially estimated and will be adjusted pending further analysis of the accounting data.

⁷The Postal Service accounting is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis utilized by all other Federal agencies, the MTS reflects USPS results through 3/4 and estimates for \$1,945 million through 3/31.

⁸The receipts and outlays in September 1993 have been increased by \$8 million to reflect governmental receipts previously reported as offsetting collections for the Christopher Columbus Fellowship Foundation.

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, March 1994 and Other Periods
[\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	16,329	164,380	165,959	4,396,489	4,544,541	4,560,869
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	16,329	164,380	165,959	4,411,489	4,559,541	4,575,869
Plus premium on public debt securities	-8	18	-29	1,373	1,398	1,390
Less discount on public debt securities	-5,514	-11,502	-452	86,397	80,410	74,896
Total public debt securities net of Premium and discount	21,835	175,900	166,382	4,326,466	4,480,531	4,502,366
Agency securities, issued under special financing authorities (see Schedule B, for other Agency borrowing, see Schedule C)	1	1,599	1,677	24,682	26,281	26,282
Total federal securities	21,836	177,499	168,059	4,351,149	4,506,812	4,528,648
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	-10,748	24,938	26,694	1,116,740	1,152,426	1,141,678
Less discount on federal securities held as investments of government accounts	-6,073	-12,072	190	12,709	6,709	637
Net federal securities held as investments of government accounts	-4,675	37,010	26,503	1,104,032	1,145,716	1,141,042
Total borrowing from the public	26,511	140,489	141,556	3,247,117	3,361,095	3,387,606
Accrued interest payable to the public	9,729	-1,469	-509	43,819	32,620	42,349
Allocations of special drawing rights	65	-28	-368	6,950	6,856	6,921
Deposit funds	684	-857	-347	5,975	4,434	5,118
Miscellaneous liability accounts (includes checks Outstanding etc.)	-1,191	-972	-1,296	2,928	3,146	1,956
Total liability accounts	35,799	137,162	139,035	3,308,788	3,408,151	3,443,950
Asset accounts (deduct)						
Cash and monetary assets: ¹						
U.S. Treasury operating cash:						
Federal Reserve account	1,294	-11,108	-17,834	17,289	4,886	6,181
Tax and loan note accounts	5,167	3,209	-19,403	35,217	33,259	38,426
Balance	6,461	-7,899	-37,238	52,506	38,146	44,607
Special drawing rights:						
Total holdings	88	180	-3,324	9,203	9,295	9,383
SDR certificates issued to Federal Reserve banks .....	.....	.....	2,000	-8,018	-8,018	-8,018
Balance	88	180	-1,324	1,185	1,277	1,365
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	12,063	31,762	31,762	31,762
Maintenance of value adjustments	353	-154	-1,377	5,864	5,357	5,710
Letter of credit issued to IMF	50	84	-9,121	-25,514	-25,480	-25,430
Dollar deposits with the IMF	-3	-3	-29	-98	-98	-101
Receivable/Payable (-) for interim maintenance of value adjustments	-239	104	870	90	433	194
Balance	161	31	2,407	12,103	11,974	12,135
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	-2,652	627	-1,770	22,414	25,693	23,040
Total cash and monetary assets	4,058	-7,061	-37,925	88,208	77,089	81,147
Net activity, guaranteed loan financing	-377	-2,452	-2,224	-6,320	-8,395	-8,772
Net activity, direct loan financing	1,014	1,727	940	6,862	7,575	8,589
Miscellaneous asset accounts	-1,140	-5,398	-4,420	-636	-4,894	-6,035
Total asset accounts	3,554	-13,184	-43,629	88,114	71,376	74,930
Excess of liabilities (+) or assets (-)	+32,245	+150,347	+182,664	+3,218,674	+3,338,776	+3,369,020
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	70	342	155	.....	272	342
Total budget and off-budget federal entities (financing of deficit (+) or disposition of Surplus (-))	+32,315	+150,689	+182,819	+3,218,674	+3,337,047	+3,369,362

¹Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue 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 due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, March 1994 and Other Periods

[\$ 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	3,336,477	3,218,965	2,964,066
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of the Disaster Assistance Liquidating Account, FEMA, to a budgetary status			(*)
Revisions by federal agencies to the prior budget results	299	-291	101
Reclassification of Thrift Savings Plan Clearing Accounts to a non-budgetary status			(*)
Reclassification of Deposit in Transit Differences (Suspense) Clearing Accounts to a budgetary status			174
Excess of liabilities beginning of period (current basis)	3,336,776	3,218,674	2,964,341
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	32,315	150,689	182,819
Changes in composition of unified budget			
Total surplus (-) or deficit (Table 2)	32,315	150,689	182,819
Total-on-budget (Table 2)	35,648	171,415	197,500
Total-off-budget (Table 2)	-3,333	-20,726	-14,681
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-70	-342	-155
Total-transactions not applied to current year's Surplus or deficit	-70	-342	-155
Excess of liabilities close of period	3,369,020	3,369,020	3,147,005

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, March 1994 and Other Periods

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States				(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
Bank insurance fund				93	93	93
FSLIC resolution fund		-145	-194	943	797	797
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages		(*)	(*)	7	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	15	-99	-42	213	99	114
Department of the Interior:						
Bureau of Land Management				13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages				(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	8	7	176	183	184
Independent agencies:						
Farm Credit System Financial Assistance Corporation				1,261	1,261	1,261
National Archives and Records Administration				302	302	302
Tennessee Valley Authority	-16	1,836	1,907	21,675	23,526	23,511
Total, agency securities	1	1,599	1,677	24,682	26,281	26,282

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, March 1994 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund	405	.....	.....	405	405
Agency for International Development:						
International Debt Reduction	348	348	348
Housing and other credit guaranty programs	125	125	125
Overseas Private Investment Corporation	8	.....	8	16	16
Department of Agriculture:						
Foreign assistance programs	354	37	193	547	547
Commodity Credit Corporation	694	-11,340	2,184	24,745	12,711	13,405
Farmers Home Administration:						
Agriculture credit insurance fund	-1,285	-28	5,771	4,486	4,486
Self-help housing land development fund	1	(" ")	1	1	1
Rural housing insurance fund	1	2,134	244	2,910	5,044	5,044
Rural Development Administration:						
Rural development insurance fund	561	29	1,680	2,241	2,241
Rural development loan fund	29	2	5	34	34
Federal Crop Insurance Corporation:						
Federal crop insurance corporation fund	-113	.....	113	.....	.....
Rural Electrification Administration:						
Rural communication development fund	31	.....	25	55	55
Rural electrification and telephone revolving fund	5	247	80	8,099	8,341	8,346
Rural Telephone Bank	-18	-33	7	802	787	769
Department of Commerce:						
Federal ship financing fund, NOAA	-2	.....	.....	.....
Department of Education:						
Guaranteed student loans	2,058	2,058	2,058
College housing and academic facilities fund	14	.....	154	168	168
College housing loans	(" ")	460	460	460
Department of Energy:						
Isotope production and distribution fund	3	13	13	13
Bonneville power administration fund	158	400	2,332	2,490	2,490
Department of Housing and Urban Development:						
Housing programs:						
Housing for the elderly and handicapped	-475	185	8,959	8,484	8,484
Public and Indian housing:						
Low-rent public housing	25	.....	110	135	135
Department of the Interior:						
Bureau of Reclamation Loans	6	2	5	11	11
Bureau of Mines, Helium Fund	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	9	3	17	26	26
Department of Justice:						
Federal prison industries, incorporated	20	20	20
Department of State:						
Repatriation loans	-1	.....	.....	.....
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds	8	8	8	8
Settlements of railroad litigation	-39	-39	-39
Amtrak corridor improvement loans	1	2	2	2
Regional rail reorganization program	39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program	(" ")	(" ")	(" ")	(" ")	(" ")
Department of the Treasury:						
Federal Financing Bank revolving fund	-3,201	-9,225	-18,306	114,329	108,304	105,104
Department of Veterans Affairs:						
Loan guaranty revolving fund	1,158	-678	860	2,018	2,018
Guaranty and indemnity fund	612	8	83	695	695
Direct loan revolving fund	7	(" ")	1	8	8
Vocational rehabilitation revolving fund	1	(" ")	2	2	2
Environmental Protection Agency:						
Abatement, control, and compliance loan program	10	2	12	22	22
Small Business Administration:						
Business loan and revolving fund	3,203	3,203	3,203

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, March 1994 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing for the Treasury:—Continued						
Other independent agencies:						
Export-Import Bank of the United States .....	.....	811	104	386	1,197	1,197
Federal Emergency Management Agency:						
National insurance development fund .....	.....	125	8	42	167	167
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund	9	9	3	76	76	85
Railroad Retirement Board:						
Railroad retirement account .....	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	264	1,498	1,494	2,690	3,924	4,187
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	-2,247	-14,259	-14,210	183,196	171,184	168,937
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-208	-291	-129	4,083	4,000	3,792
Department of Agriculture:						
Rural Electrification Administration	-152	-294	-177	22,252	22,111	21,959
Farmers Home Administration:						
Agriculture credit insurance fund	-250	-250	.....	8,908	8,908	8,658
Rural housing insurance fund	-160	-160	.....	26,036	26,036	25,876
Rural development insurance fund .....	.....	.....	.....	3,675	3,675	3,675
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	-49	-48	-96	-145	-145
Department of Education:						
Student Loan Marketing Association	-1,760	-4,790	-30	4,790	1,760	.....
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund	-2	-2	-4	85	84	83
Department of Housing and Urban Development:						
Low rent housing loans and other expenses .....	.....	-54	-52	1,801	1,747	1,747
Community Development Grants	(* *)	-16	-32	131	116	116
Department of Interior:						
Territorial and international affairs .....	.....	-1	-28	23	22	22
Department of Transportation:						
Federal Railroad Administration	(* *)	-1	-1	17	16	16
Department of the Treasury:						
Financial Management Service .....	.....	-30	-51	30	.....	.....
General Services Administration:						
Federal buildings fund	39	159	502	1,436	1,555	1,595
Small Business Administration:						
Business loan and investment fund	-5	-44	-58	670	630	626
Independent agencies:						
Export-Import Bank of the United States	-462	-948	-950	5,795	5,309	4,847
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	.....	.....	-5,660	.....	.....	.....
Pennsylvania Avenue Development Corporation	5	46	30	150	190	195
Postal Service .....	.....	.....	537	9,732	9,732	9,732
Resolution Trust Corporation	-398	-2,890	-11,046	31,688	29,196	28,798
Tennessee Valley Authority .....	.....	-250	-1,110	6,325	6,075	6,075
Washington Metropolitan Transit Authority .....	.....	488	.....	177	665	665
Total borrowing from the Federal Financing Bank	-3,353	-9,377	-18,306	129,332	123,307	119,954

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

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, March 1994 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	(*)	2	(*)	.....	2	2
Department of Commerce	(*)	3	4	10	13	13
Department of Defense—Military:						
Defense cooperation account .....	.....	-4	-1,994	9	5	5
Department of Energy	-33	210	158	4,081	4,323	4,290
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund:						
Public debt securities	-1	-307	-659	5,214	4,908	4,907
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	-9	2	9	.....	.....
Agency securities .....	.....	-4	.....	20	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	60	251	213	3,221	3,412	3,472
Agency securities .....	.....	(*)	(*)	1	1	1
Other	-122	-148	5	191	165	43
Department of the Interior:						
Public debt securities	77	330	233	2,508	2,761	2,838
Department of Labor	-5,370	-11,873	772	16,590	10,087	4,717
Department of Transportation	1	40	49	881	920	921
Department of the Treasury	-53	-26	1,786	5,773	5,801	5,748
Department of Veterans Affairs:						
Canteen service revolving fund	-2	1	-2	38	41	39
Veterans reopened insurance fund	-4	8	11	518	530	526
Servicemen's group life insurance fund .....	.....	-109	-50	150	41	41
Independent agencies:						
Export-Import Bank of the United States	-501	372	-41	76	949	448
Federal Deposit Insurance Corporation:						
Bank insurance fund	396	5,935	-1,148	4,325	9,864	10,260
Savings association insurance fund	7	517	422	1,283	1,794	1,801
FSLIC resolution fund						
Public debt securities	15	957	-591	828	1,771	1,786
Federal Emergency Management Agency:						
National flood insurance fund .....	.....	-71	-74	71	.....	.....
National Credit Union Administration	12	234	315	2,764	2,986	2,998
Postal Service	821	1,720	1,446	3,027	3,926	4,747
Tennessee Valley Authority .....	.....	1,297	-622	3,452	4,749	4,749
Other	-1	83	55	853	936	935
Other	106	76	171	2,715	2,686	2,792
Total public debt securities	-4,592	-512	460	58,589	62,669	58,077
Total agency securities .....	.....	-4	(*)	21	17	17
Total Federal funds	-4,592	-515	460	58,610	62,686	58,094
Trust funds:						
Legislative Branch:						
Library of Congress	(*)	5	2	1	6	6
United States Tax Court .....	.....	(*)	(*)	4	5	5
Other	(*)	(*)	(*)	27	27	27
The Judiciary:						
Judicial retirement funds	-2	23	12	212	237	235
Department of Agriculture	1	180	(*)	5	184	185
Department of Commerce .....	(*)	.....	(*)	.....	(*)	.....
Department of Defense—Military:						
Voluntary separation incentive fund	-5	-51	873	844	798	793
Other	(*)	4	-11	151	155	155
Department of Defense—Civil:						
Military retirement fund	-1,119	10,040	10,106	96,690	107,850	106,730
Other	5	13	232	1,213	1,220	1,226

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, March 1994 and Other Periods—Continued

Classification	[\$ millions]					
	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 Health and Human Services, except Social Security:						
Federal hospital insurance trust fund:						
Public debt securities	-2,231	-1,433	2,393	126,078	126,876	124,645
Federal supplementary medical insurance trust fund	-776	142	1,964	23,268	24,186	23,410
Other	38	85	53	659	706	744
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	2,921	22,256	15,601	355,510	374,844	377,765
Federal disability insurance trust fund	-375	-2,307	-1,817	10,237	8,304	7,930
Department of the Interior:						
Public debt securities	-17	-13	-202	184	188	172
Department of Justice	-15	67	97	.....	82	67
Department of Labor:						
Unemployment trust fund	-2,793	-5,849	-6,721	36,607	33,551	30,757
Other	30	1	-1	53	23	53
Department of State:						
Foreign Service retirement and disability fund	-18	266	245	6,662	6,945	6,927
Other .....	.....	12	12	38	50	50
Department of Transportation:						
Highway trust fund	-214	-1,572	1,316	22,004	20,647	20,432
Airport and airway trust fund	-78	-329	-2,139	12,672	12,420	12,343
Other	-23	-86	118	1,675	1,612	1,589
Department of the Treasury	-15	28	25	209	253	238
Department of Veterans Affairs:						
General post fund, national homes .....	.....	(*)	5	39	38	38
National service life insurance:						
Public debt securities	-86	106	222	11,666	11,858	11,772
United States government life Insurance Fund	-1	-4	-4	125	122	121
Veterans special life insurance fund	-10	19	28	1,462	1,490	1,480
Environmental Protection Agency	50	354	409	5,477	5,781	5,831
National Aeronautics and Space Administration	(*)	(*)	(*)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,535	2,453	2,388	311,705	315,694	314,158
Employees health benefits fund	114	449	325	6,794	7,129	7,243
Employees life insurance fund	19	566	532	13,688	14,236	14,255
Retired employees health benefits fund	(*)	(*)	(*)	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund .....	.....	1	1	52	53	53
Japan-United States Friendship Commission	(*)	(*)	(*)	17	17	17
Railroad Retirement Board	-9	-63	167	11,961	11,907	11,898
Other	-11	92	(*)	125	227	216
Total public debt securities	-6,156	25,453	26,233	1,058,131	1,089,740	1,083,584
Total trust funds	-6,156	25,453	26,233	1,058,131	1,089,740	1,083,584
Grand total	-10,748	24,938	26,694	1,116,740	1,152,426	1,141,678

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	37,680	37,634	54,183	74,167	28,107	29,917							261,687	246,813
Corporation income taxes	2,158	2,208	28,239	3,916	1,594	15,574							53,689	43,252
Social insurance taxes and contributions:														
Employment taxes and contributions	29,440	31,525	33,273	35,831	32,957	35,976							199,003	182,464
Unemployment insurance	1,046	2,773	259	794	2,664	522							8,058	6,892
Other retirement contributions	343	385	423	358	367	459							2,334	2,376
Excise taxes	3,597	4,808	4,695	4,011	3,249	5,285							25,645	22,929
Estate and gift taxes	990	1,305	1,179	1,105	1,093	1,211							6,883	5,627
Customs duties	1,708	1,688	1,584	1,526	1,419	1,745							9,670	8,963
Miscellaneous receipts	1,706	781	1,575	1,258	1,424	2,418							9,162	7,811
Total—Receipts this year	78,668	83,107	125,408	122,966	72,874	93,108							576,131	.....
(On-budget)	55,864	58,700	99,714	94,395	46,880	64,611							420,164	.....
(Off-budget)	22,804	24,407	25,694	28,571	25,995	28,497							155,967	.....
Total—Receipts prior year	76,829	74,629	113,686	112,716	65,979	83,288							.....	527,127
(On budget)	55,052	51,215	89,590	90,127	40,879	57,094							.....	383,958
(Off budget)	21,776	23,414	24,096	22,589	25,100	26,194							.....	143,170
Outlays														
Legislative Branch	378	206	204	212	202	198							1,399	1,220
The Judiciary	158	219	190	179	177	386							1,309	1,056
Executive Office of the President	20	18	16	20	14	14							101	101
Funds Appropriated to the President:														
International Security Assistance	3,312	408	370	337	468	130							5,025	5,409
International Development Assistance	548	340	237	179	55	288							1,647	1,635
Other	133	348	17	156	5	-426							234	939
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	900	2,263	2,614	974	1,369	1,130							9,250	13,578
Other	3,993	4,886	3,794	3,815	3,373	4,264							24,124	22,810
Department of Commerce	264	277	282	244	245	261							1,574	1,330
Department of Defense:														
Military:														
Military personnel	6,634	5,357	8,626	2,944	5,835	5,959							35,357	38,174
Operation and maintenance	6,413	7,049	6,953	8,668	6,156	8,169							43,408	43,729
Procurement	5,131	5,132	5,746	4,043	5,600	6,361							32,013	34,942
Research, development, test, and evaluation	2,987	2,875	2,949	2,678	2,252	3,292							17,032	18,075
Military construction	404	388	390	415	344	372							2,313	2,303
Family housing	226	208	241	273	265	303							1,516	1,523
Revolving and management funds	1,568	816	275	-892	542	-1,153							1,156	2,044
Other	-217	-28	572	-12	-52	69							333	-609
Total Military	23,147	21,796	25,752	18,117	20,943	23,372							133,127	140,182
Civil	2,550	2,515	2,550	2,509	2,459	2,471							15,053	14,838
Department of Education	1,805	3,356	2,535	1,102	1,202	1,004							11,005	16,457
Department of Energy	1,710	1,723	1,492	1,269	1,221	1,561							8,977	8,242
Department of Health and Human Services, except Social Security:														
Public Health Service	1,467	1,700	1,633	1,178	1,694	2,197							9,869	9,014
Health Care Financing Administration:														
Grants to States for Medicaid	7,394	6,626	7,088	6,097	6,202	7,220							40,626	36,383
Federal hospital ins. trust fund	7,432	8,006	9,319	7,193	8,196	10,069							50,215	44,105
Federal supp. med. ins. trust fund	4,650	4,838	5,846	4,170	4,213	5,293							29,009	25,846
Other	3,783	3,801	3,782	2,968	2,926	3,605							20,866	22,582
Social Security Administration	2,970	2,061	3,892	1,760	2,087	2,110							14,880	14,507
Administration for children and families	2,797	2,723	2,828	2,771	2,864	2,159							16,142	14,373
Other	-5,060	-5,060	-5,094	-4,429	-4,525	-5,153							-29,321	-29,743
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	22,546	22,554	22,927	23,097	23,250	23,297							137,671	131,779
Federal disability ins. trust fund	2,992	2,998	2,991	3,054	3,077	3,212							18,324	16,740
Other	-977	-7	-17	-1,559	-10	-13							-2,583	-3,090
Department of Housing and Urban Development	2,645	2,415	2,309	1,564	1,886	2,278							13,096	12,405

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994—Continued
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of the Interior	527	600	507	675	499	631							3,437	3,156
Department of Justice	749	905	773	822	734	1,023							5,007	5,328
Department of Labor:														
Unemployment trust fund	2,710	2,762	3,146	3,044	3,080	3,183							17,925	20,724
Other	652	61	673	463	444	26							2,319	1,758
Department of State	843	586	478	407	360	417							3,092	2,816
Department of Transportation:														
Highway trust fund	1,774	1,601	1,516	1,244	1,271	1,135							8,540	7,363
Other	1,377	1,651	2,224	1,255	1,541	1,791							9,839	8,845
Department of the Treasury:														
Interest on the public debt	17,638	22,260	52,712	17,899	16,208	18,122							144,839	145,044
Other	-102	75	983	590	4,931	2,844							9,322	6,392
Department of Veterans Affairs:														
Compensation and pensions	1,400	1,406	2,748	61	1,434	1,463							8,512	8,341
National service life	66	57	75	68	57	122							444	326
United States government life	2	1	2	1	1	2							9	9
Other	1,338	1,705	1,613	2,001	1,618	1,179							9,453	9,536
Environmental Protection Agency	430	506	458	456	430	543							2,823	2,861
General Services Administration	239	-489	384	-658	344	231							51	610
National Aeronautics and Space Administration	1,079	1,214	1,191	1,015	1,029	1,275							6,804	7,124
Office of Personnel Management	3,335	2,879	3,079	3,249	3,098	3,207							18,848	18,058
Small Business Administration	14	146	49	-7	27	64							293	445
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	52	-182	-1,322	-452	-3,558	-379							-5,841	-4,464
Savings association insurance fund	-5	4	8	-25	-492	-7							-517	-422
FSLIC resolution fund	(* *)	8	-140	-93	-253	-15							-493	1,082
Postal Service:														
Public enterprise funds (off-budget)	-509	-237	146	194	184	-746							-968	-966
Payment to the Postal Service fund	61			23									85	100
Resolution Trust Corporation	7	-1,169	2,471	-74	-678	-439							118	-9,754
Tennessee Valley Authority	106	168	101	212	32	-18							600	1,044
Other independent agencies	1,705	2,048	991	1,402	1,780	1,973							9,899	9,116
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,572	-2,449	-2,592	-2,601	-2,592	-2,733							-15,539	-15,280
Interest received by trust funds	-359	-5,173	-36,027	-122	-458	-130							-42,270	-40,520
Rents and royalties on outer continental shelf lands	-21	-461	-145	-313	-223	-266							-1,428	-1,423
Other	(* *)	(* *)	(* *)	(* *)									(* *)	(* *)
Totals this year:														
Total outlays	124,030	121,488	133,660	107,718	114,440	125,423							726,820	.....
(On-budget)	100,567	96,724	121,977	83,526	88,523	100,259							591,578	.....
(Off-budget)	23,523	24,764	11,683	24,192	25,917	25,164							135,241	.....
Total-surplus (+) or deficit (-)	-45,422	-38,381	-8,252	+15,248	-41,566	-32,315							-150,689	.....
(On-budget)	-44,704	-38,024	-22,263	+10,869	-41,644	-35,648							-171,415	.....
(Off-budget)	-719	-357	+14,012	+4,379	+77	+3,333							+20,726	.....
Total borrowing from the public	4,255	71,028	13,995	-6,933	31,833	26,511							140,489	141,556
Total-outlays prior year	125,620	107,355	152,633	82,899	114,176	127,263							.....	709,946
(On-budget)	103,780	83,436	116,572	84,925	89,720	103,025							.....	581,458
(Off-budget)	21,841	23,919	36,061	-2,025	24,456	24,237							.....	128,489
Total-surplus (+) or deficit (-) prior year	-48,792	-32,726	-38,947	+29,817	-48,197	-43,974							.....	-182,819
(On-budget)	-48,727	-32,221	-26,982	+5,202	-48,842	-45,931							.....	-197,500
(Off-budget)	-65	-505	-11,965	+24,614	+644	+1,957							.....	+14,681

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of March 31, 1994

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	432	503	-70	2,779	3,110	-331	12,672	12,420	12,343
Black lung disability	55	53	2	314	301	13	.....	.....	.....
Federal disability insurance	2,809	3,212	-403	15,923	18,324	-2,401	10,237	8,304	7,930
Federal employees life and health .....	.....	-141	141	.....	-803	803	20,484	21,366	21,499
Federal employees retirement	1,479	3,035	-1,555	20,821	18,029	2,792	318,583	322,881	321,325
Federal hospital insurance	7,993	10,069	-2,076	48,492	50,215	-1,723	126,078	126,876	124,645
Federal old-age and survivors insurance	26,287	23,297	2,990	159,830	137,671	22,159	355,510	374,844	377,765
Federal supplementary medical insurance	4,464	5,293	-829	29,489	29,009	479	23,268	24,186	23,410
Highways	1,299	1,612	-313	9,073	10,566	-1,493	22,004	20,647	20,432
Military advances	1,633	1,291	342	6,560	6,749	-189	.....	.....	.....
Railroad retirement	373	655	-282	2,439	3,887	-1,448	11,961	11,907	11,898
Military retirement	985	2,197	-1,212	23,247	13,175	10,072	96,690	107,850	106,730
Unemployment	690	3,183	-2,494	12,243	17,925	-5,682	36,607	33,551	30,757
Veterans life insurance	44	165	-122	740	619	121	13,253	13,471	13,374
All other trust	639	581	58	2,664	2,027	637	10,784	11,437	11,475
Total trust fund receipts and outlays and investments held from Table 6-D	49,181	55,005	-5,823	334,614	310,805	23,809	1,058,131	1,089,740	1,083,584
Less: Interfund transactions	6,822	6,822	.....	96,818	96,818	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	42,359	48,182	-5,823	237,796	213,987	23,809			
Total Federal fund receipts and outlays	54,088	80,580	-26,492	354,379	528,876	-174,498			
Less: Interfund transactions	46	46	.....	121	121	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	54,042	80,534	-26,492	354,257	528,755	-174,498			
Less: offsetting proprietary receipts	3,294	3,294	.....	15,922	15,922	.....		
Net budget receipts & outlays	93,108	125,423	-32,315	576,131	726,820	-150,689			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, March 1994 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	29,917	261,687	246,813
Corporation income taxes	15,574	53,689	43,252
Social insurance taxes and contributions:			
Employment taxes and contributions	35,976	199,003	182,464
Unemployment insurance	522	8,058	6,892
Other retirement contributions	459	2,334	2,376
Excise taxes	5,285	25,645	22,929
Estate and gift taxes	1,211	6,883	5,627
Customs	1,745	9,670	8,963
Miscellaneous	2,418	9,162	7,811
Total	93,108	576,131	527,127
NET OUTLAYS			
National defense	24,476	139,726	146,067
International affairs	696	9,991	10,915
General science, space, and technology	1,685	8,691	8,417
Energy	510	2,454	2,635
Natural resources and environment	1,631	10,714	10,889
Agriculture	1,439	11,131	14,451
Commerce and housing credit	-1,260	-6,850	-13,289
Transportation	2,845	18,213	16,703
Community and Regional Development	1,276	5,224	4,548
Education, training, employment and social services	2,285	20,776	25,427
Health	10,014	52,805	47,892
Medicare	13,843	70,622	62,608
Income security	20,549	113,096	108,895
Social Security	26,507	155,994	148,511
Veterans benefits and services	2,793	18,565	18,348
Administration of Justice	1,760	7,634	7,209
General government	779	5,897	7,105
Interest	16,594	99,104	99,318
Undistributed offsetting receipts	-2,999	-16,968	-16,703
Total	125,423	726,820	709,946

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19* — (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19* —
- The United States Budget in Brief, FY 19* —
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

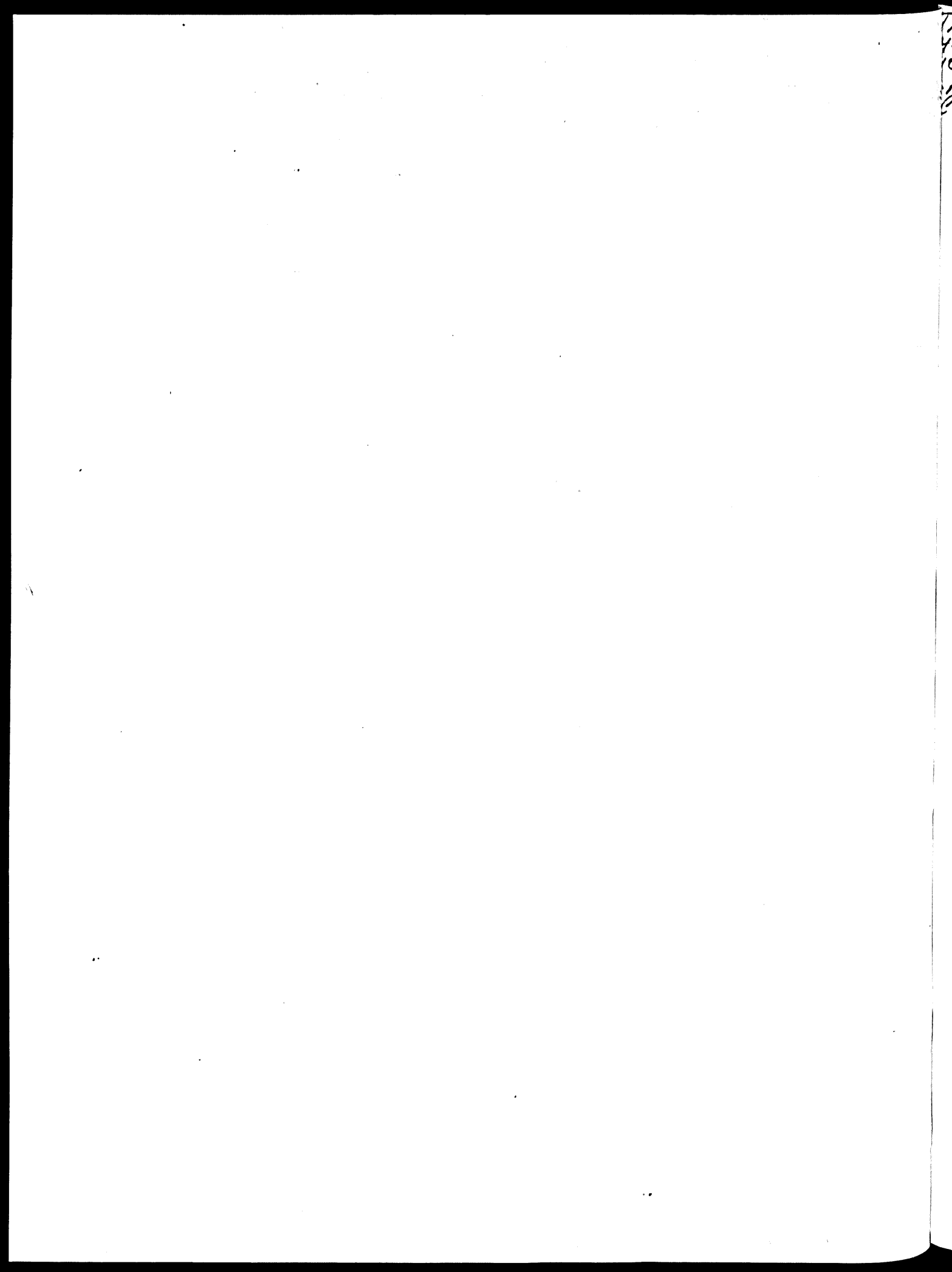
- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the April 1994 Statement will be 2:00 pm EST May 20, 1994.

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 783-3238. The subscription price is
\$27.00 per year (domestic), \$33.73 per year (foreign).

No single copies are sold.



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Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

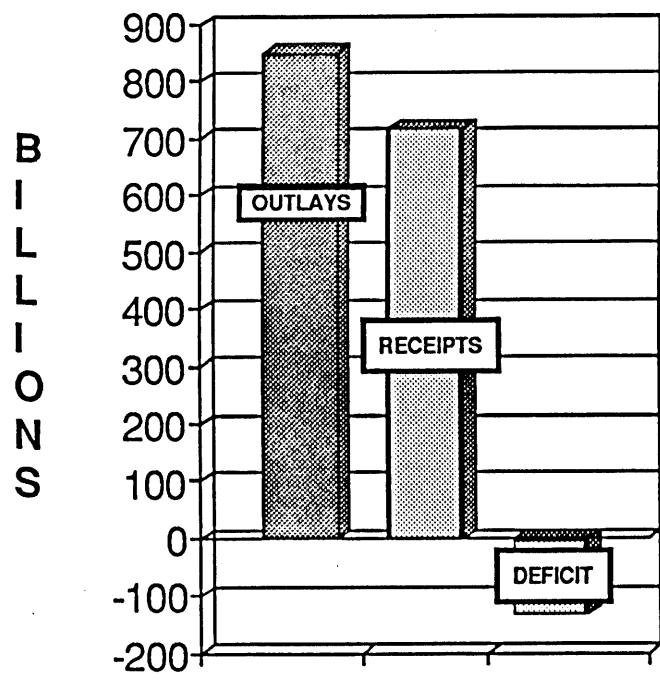
For Fiscal Year 1994 Through April 30, 1994, and Other Periods

Highlight

The impact of large individual and corporation tax deposits sent budget receipts to a record high of \$141.3 billion this month.

Military active duty pay, veterans benefits, and supplemental security income payments for May 1, 1994 were accelerated to April 29, 1994.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT
THROUGH APRIL 1994



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1993			
October	76,829	125,620	48,792
November	74,629	107,355	32,726
December	113,686	152,633	38,947
January	112,716	82,899	-29,817
February	65,979	114,176	48,197
March	83,288	127,263	43,974
April	132,017	123,926	-8,091
May	70,642	107,605	36,963
June	128,570	117,471	-11,099
July	80,630	120,207	39,577
August	86,737	109,815	23,078
September	127,504	118,939	-8,565
Year-to-Date	1,153,226	1,407,910	254,684
FY 1994			
October	78,668	124,090	45,422
November	83,107	121,488	38,381
December	125,408	133,660	8,252
January	122,966	107,718	-15,248
February	72,874	114,440	41,566
March	93,108	125,423	32,315
April	141,326	123,872	-17,454
Year-to-Date	717,456	850,691	133,235

¹The receipt, outlay and deficit figures differ from the *FY 1995 Budget*, released by the Office of Management and Budget on February 7, 1994, by \$14 million due mainly to revisions in data following the release of the Final September Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, April 1994 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1993)	Budget Estimates Next Fiscal Year (1995) ¹
Total on-budget and off-budget results:					
Total receipts	141,326	717,456	1,249,071	659,144	1,353,815
On-budget receipts	104,311	524,474	912,892	480,265	998,594
Off-budget receipts	37,015	192,982	336,179	178,879	355,221
Total outlays	123,872	850,691	1,483,829	833,872	1,518,945
On-budget outlays	100,625	692,203	1,202,953	683,210	1,223,582
Off-budget outlays	23,247	158,488	280,876	150,662	295,364
Total surplus (+) or deficit (-)	+17,454	-133,235	-234,758	-174,729	-165,130
On-budget surplus (+) or deficit (-)	+3,686	-167,729	-290,061	-202,945	-224,987
Off-budget surplus (+) or deficit (-)	+13,768	+34,494	+55,303	+28,216	+59,857
Total on-budget and off-budget financing	-17,454	133,235	234,758	174,729	165,130
Means of financing:					
Borrowing from the public	-21,801	118,688	225,234	147,019	173,715
Reduction of operating cash, increase (-)	-4,124	3,775	12,506	18,293	.....
By other means	8,472	10,772	-2,982	9,416	-8,585

¹These figures are based on the FY 1995 Budget, released by the Office of Management and Budget on February 7, 1994.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994

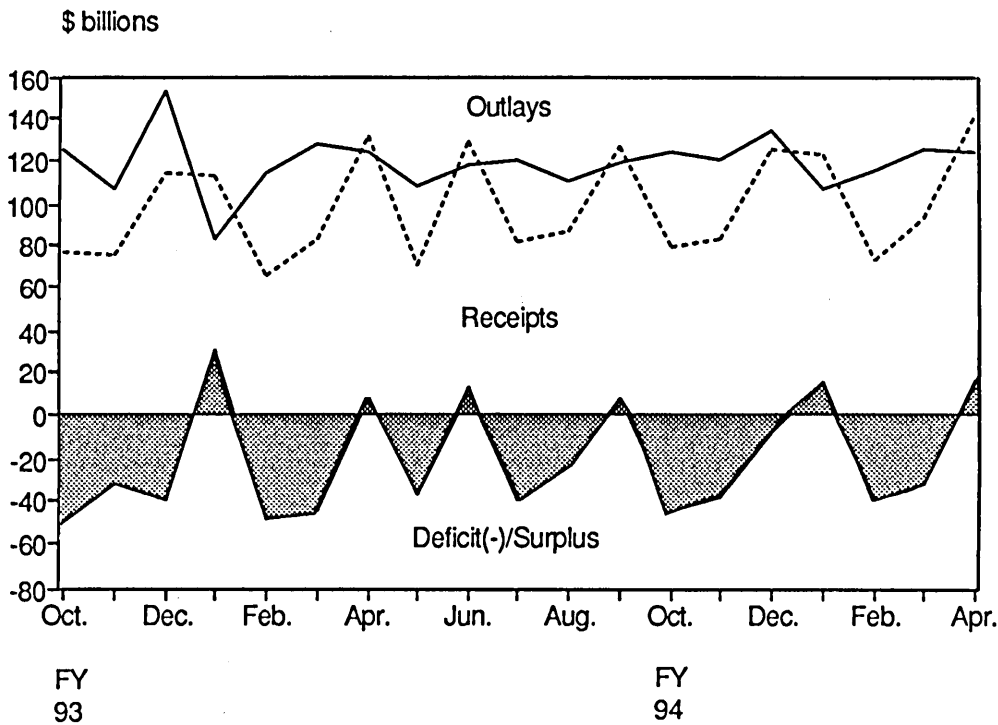


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1993 and 1994

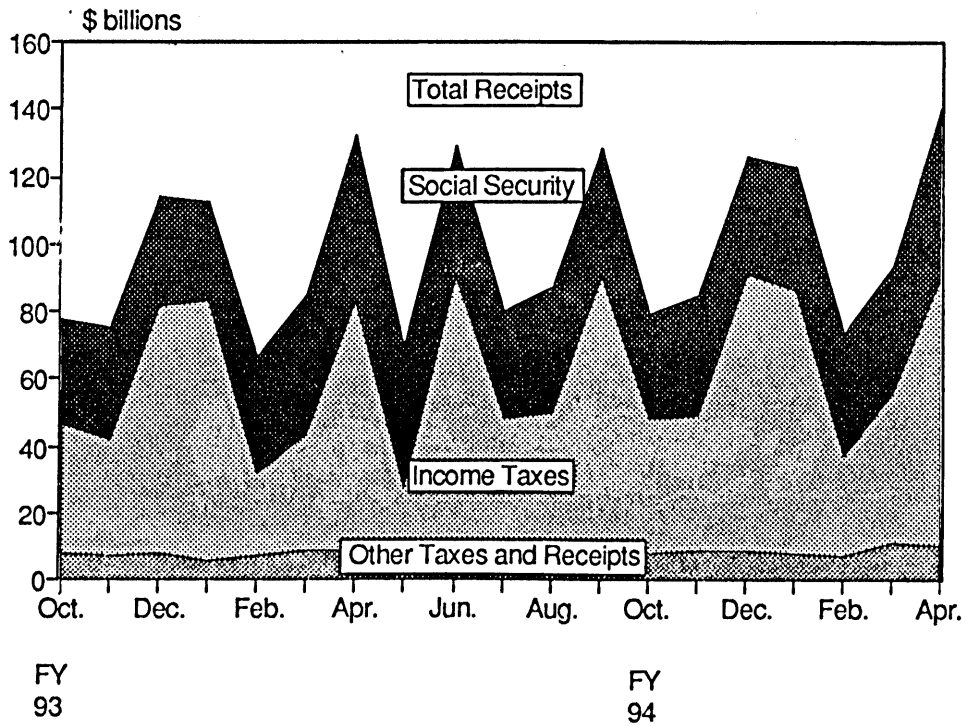


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1993 and 1994

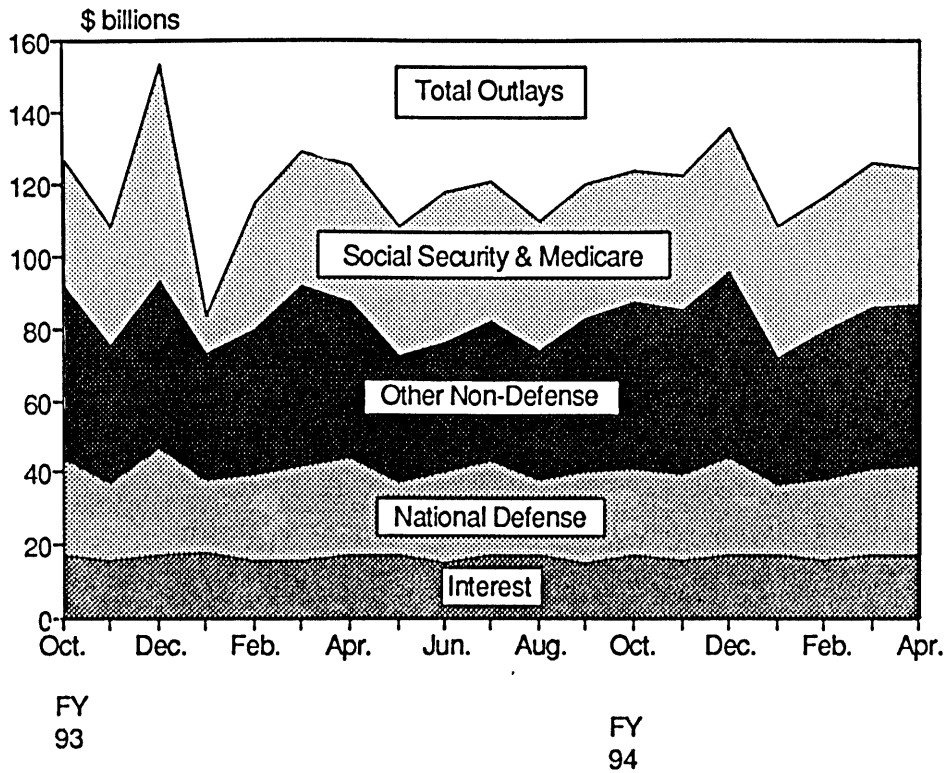


Table 3. Summary of Receipts and Outlays of the U.S. Government, April 1994 and Other Periods
 [\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	60,038	321,725	302,854	549,901
Corporation income taxes	20,586	74,275	61,048	130,719
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	37,015	192,982	178,879	336,179
Employment taxes and contributions (on-budget)	10,333	53,369	48,749	93,974
Unemployment insurance	2,605	10,662	10,473	27,041
Other retirement contributions	370	2,704	2,807	4,729
Excise taxes	4,050	29,695	27,097	54,550
Estate and gift taxes	2,378	9,261	7,525	12,749
Customs duties	1,479	11,149	10,507	19,198
Miscellaneous receipts	2,472	11,634	9,206	20,031
Total Receipts	141,326	717,456	659,144	1,249,071
(On-budget)	104,311	524,474	480,265	912,892
(Off-budget)	37,015	192,982	178,879	336,179
Budget Outlays				
Legislative Branch	164	1,563	1,453	2,755
The Judiciary	182	1,491	1,374	2,872
Executive Office of the President	25	125	122	193
Funds Appropriated to the President	1,160	8,066	8,350	11,383
Department of Agriculture	5,215	38,589	42,560	64,931
Department of Commerce	231	1,805	1,651	3,234
Department of Defense—Military	23,552	156,679	166,217	267,484
Department of Defense—Civil	2,513	17,566	17,308	30,980
Department of Education	2,068	13,073	18,725	28,738
Department of Energy	1,263	10,240	9,676	17,206
Department of Health and Human Services, except Social Security	27,744	180,030	164,490	316,615
Department of Health and Human Services, Social Security	25,071	178,483	169,318	314,663
Department of Housing and Urban Development	2,246	15,343	14,695	25,535
Department of the Interior	489	3,927	3,747	7,240
Department of Justice	802	5,809	6,293	10,817
Department of Labor	3,249	23,493	26,610	37,111
Department of State	251	3,344	3,145	5,785
Department of Transportation	2,662	21,042	18,856	36,687
Department of the Treasury:				
Interest on the Public Debt	18,328	163,167	163,014	298,505
Other	1,207	10,528	7,681	10,763
Department of Veterans Affairs	3,905	22,324	22,519	37,919
Environmental Protection Agency	440	3,263	3,379	6,539
General Services Administration	-549	-499	6	1,048
National Aeronautics and Space Administration	986	7,789	8,373	14,183
Office of Personnel Management	3,413	22,261	21,352	38,101
Small Business Administration	52	345	478	604
Other independent agencies:				
Resolution Trust Corporation	783	901	-12,452	3,555
Other	-135	2,630	5,493	11,617
Undistributed offsetting receipts:				
Interest	-726	-42,996	-40,922	-85,845
Other	-2,722	-19,689	-19,638	-37,389
Total outlays	123,872	850,691	833,872	1,483,829
(On-budget)	100,625	692,203	683,210	1,202,953
(Off-budget)	23,247	158,488	150,662	280,876
Surplus (+) or deficit (-)	+17,454	-133,235	-174,729	-234,758
(On-budget)	+3,686	-167,729	-202,945	-290,061
(Off-budget)	+13,768	+34,494	+28,216	+55,303

¹These figures are based on the FY 1995 Budget, released by the Office of Management and Budget on February 7, 1994.

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

Table 4. Receipts of the U.S. Government, April 1994 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	134,979			275,248			257,969		
Presidential Election Campaign Fund	17			41			16		
Other	147,201			100,084			98,450		
Total—Individual income taxes	82,198	22,160	60,038	375,373	53,648	321,725	356,436	53,582	302,854
Corporation income taxes	21,994	1,408	20,586	82,964	8,689	74,275	70,720	9,672	61,048
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	123,876		23,876	163,681		163,681	153,588		153,588
Self-Employment Contributions Act taxes	19,561		9,561	10,672		10,672	7,987		7,987
Deposits by States	(*)		(*)	-45		-45	-12		-12
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	33,437		33,437	174,309		174,309	161,563		161,563
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,557		2,557	17,535		17,535	16,464		16,464
Self-Employment Contributions Act taxes	1,021		1,021	1,139		1,139	853		853
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	-1		-1
Other									
Total—FDI trust fund	3,578		3,578	18,674		18,674	17,316		17,316
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	6,838		6,838	47,418		47,418	43,710		43,710
Self-Employment Contributions Act taxes	3,172		3,172	3,561		3,561	2,671		2,671
Receipts from Railroad Retirement Board									
Deposits by States	(*)		(*)	(*)		(*)	-3		-3
Total—FHI trust fund	10,010		10,010	50,979		50,979	46,378		46,378
Railroad retirement accounts:									
Rail industry pension fund	172	3	169	1,332	25	1,307	1,325	8	1,317
Railroad Social Security equivalent benefit	155		155	1,083		1,083	1,054		1,054
Total—Employment taxes and contributions	47,352	3	47,348	246,376	25	246,351	227,635	8	227,628
Unemployment insurance:									
State taxes deposited in Treasury	2,102		2,102	8,303		8,303	7,802		7,802
Federal Unemployment Tax Act taxes	528	33	495	2,386	58	2,327	2,635	74	2,561
Railroad unemployment taxes	4		4	18		18	56		56
Railroad debt repayment	4		4	14		14	54		54
Total—Unemployment insurance	2,638	33	2,605	10,721	58	10,662	10,547	74	10,473
Other retirement contributions:									
Federal employees retirement — employee contributions	362		362	2,647		2,647	2,749		2,749
Contributions for non-federal employees	8		8	57		57	58		58
Total—Other retirement contributions	370		370	2,704		2,704	2,807		2,807
Total—Social insurance taxes and contributions	50,359	36	50,323	259,801	83	259,718	240,990	82	240,908
Excise taxes:									
Miscellaneous excise taxes ²	2,018	45	1,973	17,016	423	16,594	15,815	277	15,538
Airport and airway trust fund	414		414	2,796	24	2,773	1,016	10	1,006
Highway trust fund	1,621		1,621	10,301	327	9,974	10,352	170	10,183
Black lung disability trust fund	43		43	355		355	370		370
Total—Excise taxes	4,095	45	4,050	30,469	774	29,695	27,554	457	27,097
Estate and gift taxes	2,409	31	2,378	9,481	220	9,261	7,710	185	7,525
Customs duties	1,535	56	1,479	11,636	487	11,149	10,955	449	10,507
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	1,974		1,974	9,499		9,499	7,239		7,239
All other	500	1	498	2,147	12	2,136	2,119	153	1,966
Total — Miscellaneous receipts	2,473	1	2,472	11,646	12	11,634	9,359	153	9,206
Total — Receipts	165,063	23,737	141,326	781,369	63,913	717,456	723,723	64,579	659,144
Total — On-budget	128,048	23,737	104,311	588,387	63,913	524,474	544,844	64,579	480,265
Total — Off-budget	37,015		37,015	192,982		192,982	178,879		178,879

¹In accordance with the provisions of the Social Security Act as amended, "Individual Income Taxes Withheld" have been increased and "Federal Insurance Contributions Act Taxes" correspondingly decreased by \$1,713 million to correct estimates for the quarter ending March 31, 1993. "Individual Income Taxes Other" have been decreased and "Self Employment Contributions Act Taxes" correspondingly increased by \$103 million to correct estimates for calendar year 1991 and prior.

²Includes amounts for the windfall profits tax pursuant to P.L. 96-223.

... No Transactions.

(*) Less than \$500,000.

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

Table 5. Outlays of the U.S. Government, April 1994 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	37	(* *)	37	246	1	245	269	1	268
House of Representatives	60	1	59	441	11	430	453	6	447
Joint items	6	.....	6	45	.....	45	45	.....	45
Congressional Budget Office	2	.....	2	13	.....	13	13	.....	13
Architect of the Capitol	17	1	16	118	5	114	137	5	131
Library of Congress	24	.....	24	342	.....	342	191	.....	191
Government Printing Office:									
Revolving fund (net)	-30	.....	-30	40	.....	40	6	.....	6
General fund appropriations	8	.....	8	54	.....	54	61	.....	61
General Accounting Office	35	.....	35	252	.....	252	264	.....	264
United States Tax Court	4	.....	4	20	.....	20	20	.....	20
Other Legislative Branch agencies	3	.....	3	18	.....	18	19	.....	19
Proprietary receipts from the public .....	.....	-1	1	.....	1	-1	.....	4	-4
Intrabudgetary transactions	-1	.....	-1	-7	.....	-7	-7	.....	-7
Total—Legislative Branch	165	1	164	1,581	18	1,563	1,470	17	1,453
The Judiciary:									
Supreme Court of the United States	2	.....	2	15	.....	15	14	.....	14
Courts of Appeals, District Courts, and other judicial services	175	(* *)	175	1,412	1	1,411	1,317	(* *)	1,317
Other	5	.....	5	65	.....	65	43	.....	43
Total—The Judiciary	182	(* *)	182	1,492	1	1,491	1,374	(* *)	1,374
Executive Office of the President:									
Compensation of the President and the White House Office	5	.....	5	24	.....	24	24	.....	24
Office of Management and Budget	7	.....	7	34	.....	34	33	.....	33
Other	13	.....	13	67	.....	67	65	.....	65
Total—Executive Office of the President	25	.....	25	125	.....	125	122	.....	122
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	42	17	25	482	349	134	493	342	151
Foreign military financing grants	298	.....	298	3,185	.....	3,185	3,249	.....	3,249
Economic support fund	220	.....	220	2,194	.....	2,194	2,275	.....	2,275
Military assistance .....	.....	.....	.....	12	.....	12	-5	.....	-5
Peacekeeping Operations	7	.....	7	35	.....	35	17	.....	17
Other	2	.....	2	17	.....	17	21	.....	21
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—International Security Assistance	569	17	552	5,926	349	5,577	6,050	342	5,708
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association	283	.....	283	637	.....	637	562	.....	562
International organizations and programs	1	.....	1	122	.....	122	186	.....	186
Other	19	.....	19	280	.....	280	309	.....	309
Total—Multilateral Assistance	303	.....	303	1,039	.....	1,039	1,057	.....	1,057
Agency for International Development:									
Functional development assistance program	95	.....	95	775	.....	775	789	.....	789
Sub-Saharan Africa development assistance	53	.....	53	363	.....	363	377	.....	377
Operating expenses	35	.....	35	292	.....	292	274	.....	274
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	44	.....	44	.....	.....	.....
Other	51	3	48	415	37	378	359	28	330
Proprietary receipts from the public .....	.....	37	-37	.....	419	-419	.....	498	-498
Intrabudgetary transactions .....	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	.....	.....
Total—Agency for International Development	234	40	193	1,889	456	1,433	1,800	527	1,273
Peace Corps	12	.....	12	118	.....	118	111	.....	111
Overseas Private Investment Corporation	2	-5	7	24	105	-81	45	134	-88
Other	3	12	-9	50	405	-355	51	386	-335
Total—International Development Assistance	553	46	507	3,120	967	2,154	3,064	1,046	2,018
International Monetary Programs									
Military Sales Programs:									
Special defense acquisition fund	16	46	-29	106	169	-64	161	139	22
Foreign military sales trust fund	944	.....	944	7,693	.....	7,693	7,373	.....	7,373
Kuwait civil reconstruction trust fund .....	(* *)	.....	(* *)	.....	.....	.....	6	(* *)	6
Proprietary receipts from the public .....	.....	744	-744	.....	7,304	-7,304	.....	7,067	-7,067
Other	3	.....	3	32	.....	32	7	.....	7
Total—Funds Appropriated to the President	2,013	853	1,160	16,855	8,789	8,066	16,944	8,594	8,350

Table 5. Outlays of the U.S. Government, April 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	62	.....	62	414	.....	414	435	.....	435
Cooperative State Research Service	35	.....	35	265	.....	265	252	.....	252
Extension Service	38	.....	38	247	.....	247	231	.....	231
Animal and Plant Health Inspection Service	38	.....	38	273	.....	273	293	.....	293
Food Safety and Inspection Service	53	.....	53	303	.....	303	297	.....	297
Agricultural Marketing Service	13	.....	13	430	1	429	533	1	532
Soil Conservation Service:									
Watershed and flood prevention operations	20	.....	20	152	.....	152	127	.....	127
Conservation operations	66	.....	66	359	.....	359	339	.....	339
Other	7	.....	7	47	.....	47	48	.....	48
Agricultural Stabilization and Conservation Service:									
Conservation programs	16	.....	16	1,824	.....	1,824	1,755	.....	1,755
Other	64	.....	64	416	.....	416	455	.....	455
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	361	143	218	1,121	1,262	-140	1,020	1,398	-378
Rural housing insurance fund	296	282	13	2,319	1,915	404	1,969	1,847	122
Other .....	.....	.....	.....	(*)	.....	(*)	9	(*)	9
Salaries and expenses	54	.....	54	-295	.....	-295	381	.....	381
Other	10	(*)	10	61	1	60	56	2	54
Total—Farmers Home Administration	720	425	295	3,206	3,178	28	3,435	3,248	187
Foreign assistance programs	144	.....	144	634	.....	634	323	.....	323
Rural Development Administration:									
Rural development insurance fund	123	39	84	541	348	192	589	279	310
Rural water and waste disposal grants	23	.....	23	173	.....	173	131	.....	131
Other	2	.....	2	-4	.....	-4	17	.....	17
Rural Electrification Administration	57	155	-97	1,712	2,547	-835	1,832	2,517	-685
Federal Crop Insurance Corporation	19	4	15	1,414	345	1,069	494	321	173
Commodity Credit Corporation:									
Price support and related programs	1,577	570	1,007	14,163	4,398	9,765	19,288	4,202	15,086
National Wool Act Program	191	.....	191	193	.....	193	145	.....	145
Food and Nutrition Service:									
Food stamp program	2,143	.....	2,143	14,912	.....	14,912	14,373	.....	14,373
State child nutrition programs	643	.....	643	4,411	.....	4,411	4,224	.....	4,224
Women, infants and children programs	246	.....	246	1,878	.....	1,878	1,748	.....	1,748
Other	32	.....	32	329	.....	329	431	.....	431
Total—Food and Nutrition Service	3,064	.....	3,064	21,529	.....	21,529	20,776	.....	20,776
Forest Service:									
National forest system	131	.....	131	922	.....	922	1,005	.....	1,005
Forest and rangeland protection	16	.....	16	186	.....	186	216	.....	216
Forest service permanent appropriations	69	.....	69	239	.....	239	199	.....	199
Other	50	.....	50	335	.....	335	375	.....	375
Total—Forest Service	266	.....	266	1,682	.....	1,682	1,795	.....	1,795
Other	59	2	57	428	21	407	384	27	357
Proprietary receipts from the public .....	.....	248	-248	.....	973	-973	.....	669	-669
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	-150	.....	-150
Total—Department of Agriculture	6,658	1,443	5,215	50,400	11,810	38,589	53,824	11,264	42,560
Department of Commerce:									
Economic Development Administration	18	1	17	161	9	151	64	12	51
Bureau of the Census	18	.....	18	164	.....	164	218	.....	218
Promotion of Industry and Commerce	27	.....	27	180	.....	180	182	.....	182
Science and Technology:									
National Oceanic and Atmospheric Administration	158	1	157	1,125	8	1,118	1,026	16	1,010
Patent and Trademark Office	15	.....	15	41	.....	41	40	.....	40
National Institute of Standards and Technology	-12	.....	-12	124	.....	124	129	.....	129
Other	7	2	6	53	20	33	45	24	21
Total—Science and Technology	168	3	166	1,343	28	1,316	1,239	40	1,199
Other	12	.....	12	63	.....	63	67	.....	67
Proprietary receipts from the public .....	.....	10	-10	.....	70	-70	.....	67	-67
Intrabudgetary transactions .....	.....	.....	.....	(*)	.....	(*)	.....	(*)	(*)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	(*)	(*)
Total—Department of Commerce	244	13	231	1,911	107	1,805	1,770	119	1,651

Table 5. Outlays of the U.S. Government, April 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	3,291	.....	3,291	16,434	.....	16,434	17,397	.....	17,397
Department of the Navy	2,851	.....	2,851	15,903	.....	15,903	16,627	.....	16,627
Department of the Air Force	1,956	.....	1,956	11,117	.....	11,117	12,832	.....	12,832
Total—Military personnel	8,098	.....	8,098	43,454	.....	43,454	46,856	.....	46,856
Operation and maintenance:									
Department of the Army	1,885	.....	1,885	12,227	.....	12,227	14,051	.....	14,051
Department of the Navy	2,043	.....	2,043	12,602	.....	12,602	13,980	.....	13,980
Department of the Air Force	1,702	.....	1,702	14,207	.....	14,207	13,911	.....	13,911
Defense agencies	1,459	.....	1,459	11,462	.....	11,462	10,674	.....	10,674
Total—Operation and maintenance	7,089	.....	7,089	50,497	.....	50,497	52,617	.....	52,617
Procurement:									
Department of the Army	254	.....	254	4,837	.....	4,837	6,709	.....	6,709
Department of the Navy	2,105	.....	2,105	15,221	.....	15,221	17,215	.....	17,215
Department of the Air Force	1,840	.....	1,840	14,050	.....	14,050	14,551	.....	14,551
Defense agencies	295	.....	295	2,398	.....	2,398	2,018	.....	2,018
Total—Procurement	4,493	.....	4,493	36,505	.....	36,505	40,493	.....	40,493
Research, development, test, and evaluation:									
Department of the Army	431	.....	431	3,369	.....	3,369	3,587	.....	3,587
Department of the Navy	706	.....	706	4,303	.....	4,303	4,625	.....	4,625
Department of the Air Force	953	.....	953	7,354	.....	7,354	7,546	.....	7,546
Defense agencies	600	.....	600	4,698	.....	4,698	5,275	.....	5,275
Total—Research, development, test and evaluation ...	2,691	.....	2,691	19,723	.....	19,723	21,033	.....	21,033
Military construction:									
Department of the Army	28	.....	28	515	.....	515	597	.....	597
Department of the Navy	60	.....	60	331	.....	331	506	.....	506
Department of the Air Force	84	.....	84	596	.....	596	684	.....	684
Defense agencies	16	.....	16	1,060	.....	1,060	889	.....	889
Total—Military construction	188	.....	188	2,501	.....	2,501	2,676	.....	2,676
Family housing:									
Department of the Army	120	.....	120	735	.....	735	764	.....	764
Department of the Navy	87	.....	87	457	.....	457	485	.....	485
Department of the Air Force	114	.....	114	610	.....	610	526	.....	526
Defense agencies	11	6	5	60	20	40	49	5	44
Revolving and management funds:									
Department of the Army	398	.....	398	-30	.....	-30	117	.....	117
Department of the Navy	4	.....	4	222	.....	222	4	.....	4
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	489	.....	489	2,067	.....	2,067	1,393	.....	1,393
Other	-13	1	-15	-225	3	-228	-121	2	-123
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	(*)	(*)
Department of the Navy	3	1	3	19	8	11	29	10	18
Department of the Air Force	(*)	(*)	(*)	6	6	(*)	22	18	4
Defense agencies	17	.....	17	142	.....	142	58	.....	58
Proprietary receipts from the public:									
Department of the Army .....	.....	-30	30	.....	109	-109	.....	211	-211
Department of the Navy .....	.....	108	-108	.....	85	-85	.....	184	-184
Department of the Air Force .....	.....	50	-50	.....	351	-351	.....	263	-263
Defense agencies .....	.....	103	-103	.....	196	-196	.....	-227	227
Intrabudgetary transactions:									
Department of the Army	-13	.....	-13	152	.....	152	125	.....	125
Department of the Navy	-5	.....	-5	522	.....	522	493	.....	493
Department of the Air Force	5	.....	5	116	.....	116	106	.....	106
Defense agencies	15	.....	15	-74	.....	-74	-997	.....	-997
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	6	-6	.....	18	-18
Defense agencies .....	.....	(*)	(*)	.....	(*)	(*)	.....	27	-27
Total—Department of Defense—Military	23,792	240	23,552	157,463	784	156,679	166,730	512	166,217

Table 5. Outlays of the U.S. Government, April 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	74	.....	74	517	.....	517	590	.....	590
Operation and maintenance, general	79	.....	79	607	.....	607	803	.....	803
Other	96	.....	96	945	.....	945	981	.....	981
Proprietary receipts from the public .....	.....	18	-18	.....	89	-89	.....	120	-120
Total—Corps of Engineers	249	18	232	2,068	89	1,979	2,374	120	2,253
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,908	.....	11,908	12,273	.....	12,273
Retired pay .....	.....	.....	.....	.....	.....	.....	(*)	.....	(*)
Military retirement fund	2,260	.....	2,260	15,435	.....	15,435	14,910	.....	14,910
Intrabudgetary transactions .....	.....	.....	.....	-11,908	.....	-11,908	-12,273	.....	-12,273
Education benefits	17	.....	17	115	.....	115	113	.....	113
Other	6	(*)	5	45	2	43	40	2	37
Proprietary receipts from the public .....	.....	1	-1	.....	7	-7	.....	5	-5
Total—Department of Defense—Civil	2,532	19	2,513	17,664	98	17,566	17,436	128	17,308
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	682	.....	682	4,124	.....	4,124	4,007	.....	4,007
Impact aid	49	.....	49	672	.....	672	725	.....	725
School improvement programs	121	.....	121	887	.....	887	966	.....	966
Indian education	10	.....	10	46	.....	46	46	.....	46
Other .....	.....	.....	.....	6	.....	6	9	.....	9
Total—Office of Elementary and Secondary Education	862	.....	862	5,735	.....	5,735	5,753	.....	5,753
Office of Bilingual Education and Minority Languages Affairs									
Affairs	19	.....	19	130	.....	130	121	.....	121
Office of Special Education and Rehabilitative Services:									
Special education	280	.....	280	1,816	.....	1,816	1,615	.....	1,615
Rehabilitation services and disability research	201	.....	201	1,351	.....	1,351	1,202	.....	1,202
Special institutions for persons with disabilities	15	.....	15	81	.....	81	79	.....	79
Office of Vocational and Adult Education	145	.....	145	854	.....	854	971	.....	971
Office of Postsecondary Education:									
College housing loans .....	.....	12	-12	1	32	-30	9	43	-34
Student financial assistance	443	.....	443	4,847	.....	4,847	5,163	.....	5,163
Federal family education loans	-15	.....	-15	-2,651	.....	-2,651	2,926	.....	2,926
Higher education	49	.....	49	421	.....	421	428	.....	428
Howard University	16	.....	16	119	.....	119	120	.....	120
Other	25	.....	25	32	.....	32	5	.....	5
Total—Office of Postsecondary Education	519	12	507	2,770	32	2,738	8,652	43	8,609
Office of Educational Research and Improvement	38	.....	38	252	.....	252	213	.....	213
Departmental management	26	.....	26	220	.....	220	200	.....	200
Proprietary receipts from the public .....	.....	25	-25	.....	104	-104	.....	38	-38
Total—Department of Education	2,105	37	2,068	13,209	136	13,073	18,806	81	18,725
Department of Energy:									
Atomic energy defense activities									
Atomic energy defense activities	894	.....	894	6,950	.....	6,950	6,434	.....	6,434
Energy programs:									
General science and research activities	87	.....	87	759	.....	759	840	.....	840
Energy supply, R and D activities	280	.....	280	1,768	.....	1,768	1,551	.....	1,551
Uranium supply and enrichment activities	15	.....	15	237	.....	237	658	.....	658
Fossil energy research and development	33	.....	33	233	.....	233	232	.....	232
Energy conservation	50	.....	50	317	.....	317	285	.....	285
Strategic petroleum reserve	47	.....	47	175	.....	175	275	.....	275
Clean coal technology .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	24	.....	24	152	.....	152	147	.....	147
Other	282	(*)	282	513	1	512	95	2	93
Total—Energy programs	818	(*)	817	4,154	1	4,152	4,081	2	4,079
Power Marketing Administration	140	183	-43	1,029	995	35	1,232	841	391
Departmental administration	23	.....	23	251	.....	251	271	.....	271
Proprietary receipts from the public .....	.....	405	-405	.....	871	-871	.....	1,327	-1,327
Intrabudgetary transactions	-15	.....	-15	-225	.....	-225	-166	.....	-166
Offsetting governmental receipts .....	.....	8	-8	.....	52	-52	.....	6	-6
Total—Department of Energy	1,859	596	1,263	12,159	1,919	10,240	11,852	2,176	9,676

Table 5. Outlays of the U.S. Government, April 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	83	(* *)	82	442	2	440	439	3	436
Health Resources and Services Administration	222	.....	222	1,305	.....	1,305	1,270	.....	1,270
Indian Health Services	132	.....	132	995	.....	995	951	.....	951
Centers for Disease Control and Prevention	112	.....	112	858	.....	858	748	.....	748
National Institutes of Health	687	.....	687	5,899	.....	5,899	5,724	.....	5,724
Substance Abuse and Mental Health Services Administration	169	.....	169	1,342	.....	1,342	1,585	.....	1,585
Agency for Health Care Policy and Research	6	.....	6	54	.....	54	33	.....	33
Assistant secretary for health	52	.....	52	195	.....	195	72	.....	72
Total—Public Health Service	1,463	(* *)	1,462	11,090	2	11,087	10,823	3	10,821
Health Care Financing Administration:									
Grants to States for Medicaid	6,475	.....	6,475	47,101	.....	47,101	43,033	.....	43,033
Payments to health care trust funds	3,573	.....	3,573	24,442	.....	24,442	26,148	.....	26,148
Federal hospital insurance trust fund:									
Benefit payments	8,136	.....	8,136	57,704	.....	57,704	51,730	.....	51,730
Administrative expenses and construction	88	.....	88	736	.....	736	695	.....	695
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	8,224	.....	8,224	58,440	.....	58,440	52,425	.....	52,425
Federal supplementary medical insurance trust fund:									
Benefit payments	4,393	.....	4,393	32,564	.....	32,564	29,810	.....	29,810
Administrative expenses and construction	140	.....	140	978	.....	978	843	.....	843
Total—FSMI trust fund	4,533	.....	4,533	33,542	.....	33,542	30,653	.....	30,653
Other .....	(* *)	.....	(* *)	-3	.....	-3	73	.....	73
Total—Health Care Financing Administration	22,805	.....	22,805	163,522	.....	163,522	152,332	.....	152,332
Social Security Administration:									
Payments to Social Security trust funds	1,555	.....	1,555	4,138	.....	4,138	4,614	.....	4,614
Special benefits for disabled coal miners	64	.....	64	457	.....	457	472	.....	472
Supplemental security income program	4,006	.....	4,006	15,911	.....	15,911	14,459	.....	14,459
Total—Social Security Administration	5,625	.....	5,625	20,505	.....	20,505	19,545	.....	19,545
Administration for children and families:									
Family support payments to States	1,553	.....	1,553	9,814	.....	9,814	9,223	.....	9,223
Low income home energy assistance	189	.....	189	1,702	.....	1,702	956	.....	956
Refugee and entrant assistance	48	.....	48	237	.....	237	230	.....	230
Community Services Block Grant	38	.....	38	255	.....	255	253	.....	253
Payments to States for afdc work programs	71	.....	71	474	.....	474	421	.....	421
Interim assistance to States for legalization	6	.....	6	600	.....	600	80	.....	80
Payments to States for child care assistance	68	.....	68	465	.....	465	189	.....	189
Social services block grant	265	.....	265	1,612	.....	1,612	1,755	.....	1,755
Children and families services programs	428	.....	428	2,290	.....	2,290	2,068	.....	2,068
Payments to States for foster care and adoption assistance	242	.....	242	1,802	.....	1,802	1,412	.....	1,412
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Administration for children and families	2,910	.....	2,910	19,251	.....	19,251	16,585	.....	16,585
Administration on aging	87	.....	87	488	.....	488	248	.....	248
Office of the Secretary	11	.....	11	105	.....	105	124	.....	124
Proprietary receipts from the public .....	.....	1,584	-1,584	.....	10,487	-10,487	.....	9,016	-9,016
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-3,027	.....	-3,027	-23,288	.....	-23,288	-25,667	.....	-25,667
Payments for tax and other credits:									
Federal hospital insurance trust fund	-546	.....	-546	-1,154	.....	-1,154	-481	.....	-481
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, except Social Security	29,328	1,584	27,744	190,519	10,489	180,030	173,509	9,019	164,490

Table 5. Outlays of the U.S. Government, April 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	23,219	.....	23,219	160,075	.....	160,075	153,105	.....	153,105
Administrative expenses and construction	179	.....	179	994	.....	994	1,104	.....	1,104
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	23,398	.....	23,398	161,069	.....	161,069	154,209	.....	154,209
Federal disability insurance trust fund:									
Benefit payments	3,149	.....	3,149	20,988	.....	20,988	19,214	.....	19,214
Administrative expenses and construction	81	.....	81	567	.....	567	519	.....	519
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,231	.....	3,231	21,554	.....	21,554	19,734	.....	19,734
Proprietary receipts from the public .....	.....	2	-2	.....	8	-8	.....	(* *)	(* *)
Intrabudgetary transactions ¹	-1,555	.....	-1,555	-4,133	.....	-4,133	-4,624	.....	-4,624
Total—Department of Health and Human Services, Social Security(off-budget)	25,074	2	25,071	178,491	8	178,483	169,319	(* *)	169,318
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	9	10	-2	86	75	12	43	40	3
Credit accounts:									
Federal housing administration fund	642	688	-46	4,156	4,238	-82	4,379	3,975	404
Housing for the elderly or handicapped fund	348	57	291	708	408	300	793	374	419
Other	35	.....	35	259	(* *)	259	165	(* *)	165
Rent supplement payments	5	.....	5	33	.....	33	33	.....	33
Homeownership assistance	8	.....	8	61	.....	61	47	.....	47
Rental housing assistance	51	.....	51	380	.....	380	382	.....	382
Rental housing development grants	2	.....	2	5	.....	5	13	.....	13
Low-rent public housing	4	.....	4	431	.....	431	496	.....	496
Public housing grants	255	.....	255	1,876	.....	1,876	1,401	.....	1,401
College housing grants	1	.....	1	10	.....	10	11	.....	11
Lower income housing assistance	845	.....	845	6,104	.....	6,104	6,479	.....	6,479
Section 8 contract renewals	321	.....	321	1,994	.....	1,994	1,348	.....	1,348
Other	5	.....	5	35	.....	35	12	.....	12
Total—Housing programs	2,531	755	1,776	16,138	4,721	11,417	15,601	4,389	11,213
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	5	1	4	292	194	97	129	23	106
Payments for operation of low-income housing projects	169	.....	169	1,436	.....	1,436	1,380	.....	1,380
Community Partnerships Against Crime	12	.....	12	91	.....	91	56	.....	56
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Public and Indian Housing programs	186	1	185	1,819	194	1,625	1,565	23	1,542
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	.....	.....	(* *)	1	-1	.....	2	-2
Guarantees of mortgage-backed securities	56	99	-43	632	934	-302	691	956	-266
Total—Government National Mortgage Association	56	99	-43	632	935	-302	691	959	-268
Community, Planning and Development:									
Community Development Grants	232	.....	232	1,973	.....	1,973	1,837	.....	1,837
Home investment partnerships program	55	.....	55	364	.....	364	64	.....	64
Other	22	8	14	172	78	95	170	67	103
Total—Community Planning and Development	309	8	301	2,510	78	2,432	2,071	67	2,004
Management and Administration	48	.....	48	309	.....	309	335	.....	335
Other	2	.....	2	20	.....	20	21	.....	21
Proprietary receipts from the public .....	.....	22	-22	.....	153	-153	.....	149	-149
Offsetting governmental receipts .....	.....	.....	.....	.....	5	-5	.....	3	-3
Total—Department of Housing and Urban Development	3,132	886	2,246	21,429	8,086	15,343	20,284	5,589	14,695

Table 5. Outlays of the U.S. Government, April 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	55	.....	55	390	.....	390	388	.....	388
Other	14	.....	14	138	.....	138	136	.....	136
Minerals Management Service	63	.....	63	459	.....	459	414	.....	414
Office of Surface Mining Reclamation and Enforcement	21	.....	21	169	.....	169	177	.....	177
Total—Land and minerals management	152	.....	152	1,157	.....	1,157	1,115	.....	1,115
Water and science:									
Bureau of Reclamation:									
Construction program	34	.....	34	176	.....	176	149	.....	149
Operation and maintenance	19	.....	19	151	.....	151	163	.....	163
Other	15	9	6	245	103	143	277	83	194
Central Utah Project	5	.....	5	20	.....	20	.....	.....	.....
Geological Survey	67	.....	67	357	.....	357	380	.....	380
Bureau of Mines	14	3	11	112	16	96	119	17	102
Total—Water and science	154	12	142	1,060	119	942	1,087	100	987
Fish and wildlife and parks:									
United States Fish and Wildlife Service	103	.....	103	727	.....	727	769	.....	769
National Biological Survey	-22	.....	-22	50	.....	50	.....	.....	.....
National Park Service	113	.....	113	853	.....	853	839	.....	839
Total—Fish and wildlife and parks	194	.....	194	1,630	.....	1,630	1,608	.....	1,608
Bureau of Indian Affairs:									
Operation of Indian programs	107	.....	107	841	.....	841	804	.....	804
Indian tribal funds	17	.....	17	171	.....	171	123	.....	123
Other	95	1	94	306	6	300	147	14	133
Total—Bureau of Indian Affairs	219	1	218	1,317	6	1,311	1,075	14	1,061
Territorial and international affairs	9	.....	9	192	.....	192	168	.....	168
Departmental offices	15	.....	15	80	.....	80	73	.....	73
Proprietary receipts from the public .....	.....	159	-159	.....	1,186	-1,186	.....	1,179	-1,179
Intrabudgetary transactions	-83	.....	-83	-199	.....	-199	-86	.....	-86
Offsetting governmental receipts .....	.....	.....	.....	.....	(*)	(*)	.....	(*)	(*)
Total—Department of the Interior	661	172	489	5,237	1,310	3,927	5,039	1,293	3,747
Department of Justice:									
Legal activities	289	.....	289	1,449	.....	1,449	1,745	.....	1,745
Federal Bureau of Investigation	202	.....	202	1,272	.....	1,272	1,198	.....	1,198
Drug Enforcement Administration	84	.....	84	467	.....	467	453	.....	453
Immigration and Naturalization Service	95	.....	95	835	.....	835	888	.....	888
Federal Prison System	245	10	235	1,384	68	1,317	1,288	54	1,233
Office of Justice Programs	62	.....	62	478	.....	478	558	.....	558
Other	-99	.....	-99	297	.....	297	687	.....	687
Intrabudgetary transactions	-13	.....	-13	-19	.....	-19	-187	.....	-187
Offsetting governmental receipts .....	.....	52	-52	.....	288	-288	.....	283	-283
Total—Department of Justice	864	62	802	6,165	356	5,809	6,631	337	6,293
Department of Labor:									
Employment and Training Administration:									
Training and employment services	308	.....	308	2,220	.....	2,220	2,142	.....	2,142
Community Service Employment for Older Americans	28	.....	28	221	.....	221	225	.....	225
Federal unemployment benefits and allowances	25	.....	25	93	.....	93	90	.....	90
State unemployment insurance and employment service operations	151	.....	151	164	.....	164	81	.....	81
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	6,430	.....	6,430
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	2,528	.....	2,528	506	.....	506

Table 5. Outlays of the U.S. Government, April 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,191	.....	2,191	18,197	.....	18,197	21,936	.....	21,936
State administrative expenses	142	.....	142	1,808	.....	1,808	1,937	.....	1,937
Federal administrative expenses	9	.....	9	125	.....	125	70	.....	70
Veterans employment and training	18	.....	18	107	.....	107	103	.....	103
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	6	.....	6	45	.....	45	48	.....	48
Other	2	.....	2	12	.....	12	12	.....	12
Total—Unemployment trust fund	2,369	.....	2,369	20,294	.....	20,294	24,105	.....	24,105
Other	8	.....	8	53	.....	53	45	.....	45
Total—Employment and Training Administration	2,888	.....	2,888	25,573	.....	25,573	33,624	.....	33,624
Pension Benefit Guaranty Corporation	70	87	-18	773	986	-213	484	1,085	-601
Employment Standards Administration:									
Salaries and expenses	21	.....	21	136	.....	136	134	.....	134
Special benefits	228	.....	228	-118	.....	-118	-91	.....	-91
Black lung disability trust fund	50	.....	50	351	.....	351	358	.....	358
Other	9	.....	9	74	.....	74	72	.....	72
Occupational Safety and Health Administration	24	.....	24	169	.....	169	163	.....	163
Bureau of Labor Statistics	21	.....	21	154	.....	154	163	.....	163
Other	27	.....	27	266	.....	266	252	.....	252
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	2	-2	.....	2	-2
Intrabudgetary transactions	-2	.....	-2	-2,897	.....	-2,897	-7,462	.....	-7,462
Total—Department of Labor	3,337	87	3,249	24,481	988	23,493	27,697	1,087	26,610
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	97	.....	97	1,129	.....	1,129	1,205	.....	1,205
Acquisition and maintenance of buildings abroad	42	.....	42	324	.....	324	268	.....	268
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	125	.....	125	119	.....	119
Foreign Service retirement and disability fund	39	.....	39	233	.....	233	236	.....	236
Other	6	.....	6	71	.....	71	57	.....	57
Total—Administration of Foreign Affairs	183	.....	183	1,882	.....	1,882	1,886	.....	1,886
International organizations and Conferences	14	.....	14	1,157	.....	1,157	895	.....	895
Migration and refugee assistance	42	.....	42	378	.....	378	401	.....	401
International narcotics control	5	.....	5	64	.....	64	85	.....	85
Other	8	.....	8	38	.....	38	44	.....	44
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	(* *)	(* *)
Intrabudgetary transactions .....	(* *)	.....	(* *)	-176	.....	-176	-165	.....	-165
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	251	.....	251	3,344	.....	3,344	3,146	(* *)	3,145
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,187	.....	1,187	9,662	.....	9,662	8,154	.....	8,154
Other	16	.....	16	81	.....	81	87	.....	87
Other programs	13	.....	13	139	.....	139	127	.....	127
Total—Federal Highway Administration	1,216	.....	1,216	9,883	.....	9,883	8,368	.....	8,368
National Highway Traffic Safety Administration	20	.....	20	151	.....	151	140	.....	140
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	106	.....	106	425	.....	425	345	.....	345
Other	26	1	24	214	7	207	211	10	202
Total—Federal Railroad Administration	132	1	131	640	7	633	557	10	547

Table 5. Outlays of the U.S. Government, April 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation—Continued									
Federal Transit Administration:									
Formula grants	153	.....	153	87	.....	87	1,214	.....	1,214
Discretionary grants	107	.....	107	910	.....	910	618	.....	618
Other	27	.....	27	1,711	.....	1,711	196	.....	196
Total—Federal Transit Administration	287	.....	287	2,708	.....	2,708	2,028	.....	2,028
Federal Aviation Administration:									
Operations	140	.....	140	1,518	.....	1,518	1,353	.....	1,353
Airport and airway trust fund:									
Grants-in-aid for airports	85	.....	85	925	.....	925	1,124	.....	1,124
Facilities and equipment	156	.....	156	1,275	.....	1,275	1,147	.....	1,147
Research, engineering and development	22	.....	22	122	.....	122	111	.....	111
Operations	191	.....	191	1,243	.....	1,243	1,330	.....	1,330
Total—Airport and airway trust fund	454	.....	454	3,565	.....	3,565	3,712	.....	3,712
Other	(* *)	1	-1	(* *)	1	-1	(* *)	2	-1
Total—Federal Aviation Administration	594	1	593	5,082	1	5,081	5,066	2	5,064
Coast Guard:									
Operating expenses	249	.....	249	1,435	.....	1,435	1,467	.....	1,467
Acquisition, construction, and improvements	26	.....	26	182	.....	182	151	.....	151
Retired pay	44	.....	44	274	.....	274	343	.....	343
Other	34	(* *)	34	199	3	196	143	3	140
Total—Coast Guard	352	(* *)	352	2,090	3	2,087	2,104	3	2,101
Maritime Administration	75	48	28	509	243	265	757	307	450
Other	41	1	41	234	3	230	217	8	209
Proprietary receipts from the public .....	.....	1	-1	.....	3	-3	.....	2	-2
Intrabudgetary transactions	-3	.....	-3	10	.....	10	-3	.....	-3
Offsetting governmental receipts .....	.....	1	-1	.....	4	-4	.....	45	-45
Total—Department of Transportation	2,714	52	2,662	21,306	264	21,042	19,233	377	18,856
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-70	1	-71	-563	7	-570	-694	6	-700
Other	19	.....	19	68	.....	68	98	.....	98
Financial Management Service:									
Salaries and expenses	21	.....	21	140	.....	140	136	.....	136
Payment to the Resolution Funding Corporation	587	.....	587	1,751	.....	1,751	1,751	.....	1,751
Claims, judgements, and relief acts	37	.....	37	242	.....	242	333	.....	333
Net interest paid to loan guarantee financing accounts .....	.....	.....	.....	2	.....	2	20	.....	20
Other	7	.....	7	82	.....	82	78	.....	78
Total—Financial Management Service	652	.....	652	2,218	.....	2,218	2,319	.....	2,319
Federal Financing Bank									
Bureau of Alcohol, Tobacco and Firearms:	-110	.....	-110	-103	.....	-103	-103	.....	-103
Salaries and expenses	35	.....	35	229	.....	229	216	.....	216
Internal revenue collections for Puerto Rico	12	.....	12	116	.....	116	115	.....	115
United States Customs Service	119	.....	119	1,111	.....	1,111	1,034	.....	1,034
Bureau of Engraving and Printing	6	.....	6	5	.....	5	14	.....	14
United States Mint	-9	.....	-9	-35	.....	-35	28	.....	28
Bureau of the Public Debt	16	.....	16	168	.....	168	173	.....	173
Internal Revenue Service:									
Processing tax returns and assistance	185	.....	185	964	.....	964	948	.....	948
Tax law enforcement	307	.....	307	2,225	.....	2,225	2,270	.....	2,270
Information systems	126	.....	126	659	.....	659	731	.....	731
Payment where earned income credit exceeds liability for tax	1,388	.....	1,388	9,870	.....	9,870	7,907	.....	7,907
Health insurance supplement to earned income credit ..	42	.....	42	351	.....	351	550	.....	550
Refunding internal revenue collections, interest	122	.....	122	1,506	.....	1,506	1,064	.....	1,064
Other	15	.....	15	91	.....	91	91	(* *)	91
Total—Internal Revenue Service	2,185	.....	2,185	15,665	.....	15,665	13,561	(* *)	13,561

Table 5. Outlays of the U.S. Government, April 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
United States Secret Service	48	.....	48	293	.....	293	309	.....	309
Comptroller of the Currency	29	3	25	223	209	14	227	203	24
Office of Thrift Supervision	12	2	11	104	85	18	128	108	20
Interest on the public debt:									
Public issues (accrual basis)	17,305	.....	17,305	118,943	.....	118,943	119,629	.....	119,629
Special issues (cash basis)	1,023	.....	1,023	44,224	.....	44,224	43,385	.....	43,385
Total—Interest on the public debt	18,328	.....	18,328	163,167	.....	163,167	163,014	.....	163,014
Other	4	.....	4	34	.....	34	36	.....	36
Proprietary receipts from the public .....	.....	434	-434	.....	1,845	-1,845	.....	1,173	-1,173
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-1,248	.....	-1,248	-6,435	.....	-6,435	-7,874	.....	-7,874
Offsetting governmental receipts .....	.....	51	-51	.....	425	-425	.....	416	-416
Total—Department of the Treasury	20,026	491	19,535	176,266	2,571	173,695	172,601	1,906	170,696
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,149	.....	1,149	8,716	.....	8,716	8,240	.....	8,240
Other	390	21	369	708	156	552	392	149	242
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	119	51	68	883	412	471	616	213	403
Loan guaranty revolving fund	56	38	18	372	280	92	1,224	321	903
Other	10	7	3	256	152	104	281	238	42
Compensation and pensions	2,787	.....	2,787	11,298	.....	11,298	11,140	.....	11,140
Readjustment benefits	141	.....	141	738	.....	738	536	.....	536
Post-Vietnam era veterans education account	12	.....	12	56	.....	56	74	.....	74
Insurance funds:									
National service life	96	.....	96	724	.....	724	631	.....	631
United States government life	1	.....	1	11	.....	11	11	.....	11
Veterans special life	10	3	8	80	92	-11	76	96	-20
Other	4	.....	4	-6	.....	-6	-3	.....	-3
Total—Veterans Benefits Administration	3,235	98	3,137	14,413	934	13,478	14,587	869	13,718
Construction	66	.....	66	393	(* *)	393	334	(* *)	333
Departmental administration	60	.....	60	578	.....	578	674	.....	674
Proprietary receipts from the public:									
National service life .....	.....	24	-24	.....	208	-208	.....	236	-236
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	860	-860	.....	1,158	-1,158	.....	444	-444
Intrabudgetary transactions	10	.....	10	-27	.....	-27	-8	.....	-8
Total—Department of Veterans Affairs	4,908	1,003	3,905	24,781	2,457	22,324	24,218	1,699	22,519
Environmental Protection Agency:									
Program and research operations	68	.....	68	498	.....	498	530	.....	530
Abatement, control, and compliance	129	.....	129	726	.....	726	735	.....	735
Water infrastructure financing	128	.....	128	1,106	.....	1,106	1,196	.....	1,196
Hazardous substance superfund	104	.....	104	814	.....	814	812	.....	812
Other	32	(* *)	32	490	3	487	486	17	469
Proprietary receipts from the public .....	.....	20	-20	.....	113	-113	.....	107	-107
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	-250	.....	-250
Offsetting governmental receipts .....	.....	1	-1	.....	5	-5	.....	6	-6
Total—Environmental Protection Agency	460	20	440	3,384	121	3,263	3,509	130	3,379
General Services Administration:									
Real property activities	-566	.....	-566	-564	.....	-564	-25	.....	-25
Personal property activities	50	.....	50	-43	.....	-43	-9	.....	-9
Information Resources Management Service	-26	.....	-26	52	.....	52	-25	.....	-25
Other	-7	.....	-7	60	.....	60	68	.....	68
Proprietary receipts from the public .....	.....	1	-1	.....	3	-3	.....	3	-3
Total—General Services Administration	-549	1	-549	-496	3	-499	9	3	6

Table 5. Outlays of the U.S. Government, April 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	475	.....	475	3,801	.....	3,801	4,105	.....	4,105
Space flight, control, and data communications	364	.....	364	2,814	.....	2,814	2,995	.....	2,995
Construction of facilities	23	.....	23	235	.....	235	332	.....	332
Research and program management	123	.....	123	930	.....	930	932	.....	932
Other	1	.....	1	9	.....	9	9	.....	9
Total—National Aeronautics and Space Administration	986	.....	986	7,789	.....	7,789	8,373	.....	8,373
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	334	.....	334	2,254	.....	2,254	2,135	.....	2,135
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,095	.....	3,095	20,924	.....	20,924	20,129	.....	20,129
Employees health benefits fund	1,307	1,305	2	8,773	9,175	-403	8,364	8,773	-409
Employees life insurance fund	114	145	-30	795	1,386	-590	763	1,307	-544
Retired employees health benefits fund	1	1	(* *)	5	5	(* *)	5	5	(* *)
Other	15	.....	15	96	.....	96	65	.....	65
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-20	.....	-20	-25	.....	-25
Total—Office of Personnel Management	4,863	1,450	3,413	32,827	10,566	22,261	31,437	10,084	21,352
Small Business Administration:									
Public enterprise funds:									
Business loan fund	35	29	6	342	242	101	616	429	187
Disaster loan fund	17	19	-2	107	176	-69	268	294	-26
Other	2	1	1	15	7	7	29	9	20
Other	47	(* *)	47	306	(* *)	306	296	(* *)	296
Total—Small Business Administration	101	49	52	771	426	345	1,210	732	478
Other Independent agencies:									
Action	15	.....	15	92	.....	92	119	.....	119
Board for International Broadcasting	15	.....	15	115	.....	115	135	.....	135
Corporation for National and Community Service .....	(* *)	.....	(* *)	14	.....	14	.....	.....	.....
Corporation for Public Broadcasting .....	.....	.....	.....	275	.....	275	319	.....	319
District of Columbia:									
Federal payment .....	.....	.....	.....	698	.....	698	698	.....	698
Other	1	.....	1	3	12	-9	3	24	-21
Equal Employment Opportunity Commission	19	(* *)	19	139	(* *)	139	132	(* *)	132
Export-Import Bank of the United States	38	39	-1	642	1,337	-694	744	1,215	-472
Federal Communications Commission	13	4	9	84	23	62	77	23	54
Federal Deposit Insurance Corporation:									
Bank insurance fund	236	381	-145	1,612	7,598	-5,986	5,696	10,541	-4,845
Savings association insurance fund	3	4	-2	13	531	-518	4	432	-428
FSLIC resolution fund	65	618	-552	1,209	2,255	-1,046	1,961	891	1,071
Affordable housing and bank enterprise .....	.....	.....	.....	-1	.....	-1	1	.....	1
Federal Emergency Management Agency:									
Public enterprise funds	13	37	-24	257	212	45	413	192	221
Disaster relief	294	.....	294	2,167	.....	2,167	1,112	.....	1,112
Emergency management planning and assistance	23	.....	23	139	.....	139	132	.....	132
Other	28	.....	28	162	.....	162	188	.....	188
Federal Trade Commission	7	.....	7	51	.....	51	53	.....	53
Interstate Commerce Commission	4	.....	4	25	.....	25	25	.....	25
Legal Services Corporation	33	.....	33	230	.....	230	238	.....	238
National Archives and Records Administration	13	(* *)	13	130	(* *)	130	117	(* *)	117
National Credit Union Administration:									
Credit union share insurance fund	21	10	11	23	218	-195	34	323	-289
Central liquidity facility	1	1	(* *)	54	54	(* *)	75	75	(* *)
Other	-4	(* *)	-4	15	48	-32	16	45	-29

Table 5. Outlays of the U.S. Government, April 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	11	.....	11	101	.....	101	102	.....	102
National Endowment for the Humanities	13	.....	13	90	.....	90	85	.....	85
National Labor Relations Board	17	.....	17	104	.....	104	101	.....	101
National Science Foundation	165	.....	165	1,382	.....	1,382	1,301	.....	1,301
Nuclear Regulatory Commission	48	55	-7	314	285	29	277	307	-30
Panama Canal Commission	40	44	-4	301	330	-29	300	319	-19
Postal Service:									
Public enterprise funds (off-budget)	3,199	4,248	³ -1,049	27,434	29,451	-2,017	26,909	29,013	-2,104
Payment to the Postal Service fund	23	.....	23	107	.....	107	130	.....	130
Railroad Retirement Board:									
Federal windfall subsidy	22	.....	22	159	.....	159	171	.....	171
Federal payments to the railroad retirement accounts ...	13	.....	13	38	.....	38	44	.....	44
Rail industry pension fund:									
Advances from FOASDI fund	-91	.....	-91	-633	.....	-633	-620	.....	-620
OASDI certifications	91	.....	91	632	.....	632	621	.....	621
Administrative expenses	6	.....	6	43	.....	43	43	.....	43
Interest on refunds of taxes	-2	.....	-2	16	.....	16	5	.....	5
Other	1	.....	1	5	.....	5	3	.....	3
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-13	.....	-13	-38	.....	-38	-44	.....	-44
Supplemental annuity pension fund	247	.....	247	1,701	.....	1,701	1,686	.....	1,686
Railroad Social Security equivalent benefit account	415	.....	415	2,788	.....	2,788	2,724	.....	2,724
Other .....	(*)	.....	(*)	(*)	.....	(*)	3	.....	3
Total—Railroad Retirement Board	689	.....	689	4,714	.....	4,714	4,636	.....	4,636
Resolution Trust Corporation	1,837	1,053	783	9,405	8,503	901	8,748	21,200	-12,452
Securities and Exchange Commission	-47	.....	-47	27	.....	27	59	.....	59
Smithsonian Institution	26	.....	26	196	.....	196	229	.....	229
Tennessee Valley Authority	924	823	101	5,725	5,023	702	4,944	3,682	1,261
United States Information Agency	88	.....	88	643	(*)	643	623	(*)	623
Other	160	67	93	1,458	739	719	707	119	588
Total—Other independent agencies	8,032	7,383	648	60,150	56,619	3,531	61,443	68,403	-6,960
Undistributed offsetting receipts:									
Other interest .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(*)	.....	(*)	(*)	.....	(*)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,070	.....	-1,070	-7,473	.....	-7,473	-7,663	.....	-7,663
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-143	.....	-143	-1,058	.....	-1,058	-1,043	.....	-1,043
Postal Service employer contributions	-50	.....	-50	-295	.....	-295	-266	.....	-266
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-464	.....	-464	-3,128	.....	-3,128	-3,087	.....	-3,087
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-50	.....	-50	-337	.....	-337	-330	.....	-330
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-9	.....	-9	-64	.....	-64	-65	.....	-65
Office of Personnel Management:									
Civil service retirement and disability fund	-800	.....	-800	-5,769	.....	-5,769	-5,563	.....	-5,563
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement	-2,585	.....	-2,585	-18,125	.....	-18,125	-18,017	.....	-18,017

Table 5. Outlays of the U.S. Government, April 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund				-9		-9	-9		-9
Department of Defense—Civil:									
Corps of Engineers	-1		-1	-8		-8	-5		-5
Military retirement fund	-320		-320	-5,257		-5,257	-4,936		-4,936
Education benefits fund	(*)		(*)	-25		-25	-30		-30
Soldiers' and airmen's home permanent fund	-1		-1	-6		-6	-15		-15
Other	(*)		(*)	(*)		(*)	(*)		(*)
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-15		-15	-5,340		-5,340	-5,247		-5,247
Federal supplementary medical insurance trust fund ..	-19		-19	-1,071		-1,071	-934		-934
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-242		-242	-14,109		-14,109	-12,597		-12,597
Federal disability insurance trust fund	-19		-19	-404		-404	-538		-538
Department of Labor:									
Unemployment trust fund	-23		-23	-1,332		-1,332	-1,388		-1,388
Department of State:									
Foreign Service retirement and disability fund	-1		-1	-281		-281	-268		-268
Department of Transportation:									
Highway trust fund	-3		-3	-723		-723	-757		-757
Airport and airway trust fund	-4		-4	-424		-424	-563		-563
Oil spill liability trust fund	-1		-1	-4		-4	-39		-39
Department of Veterans Affairs:									
National service life insurance fund	-1		-1	-540		-540	-541		-541
United States government life Insurance Fund	(*)		(*)	-5		-5	-6		-6
Environmental Protection Agency	(*)		(*)	-1		-1	-1		-1
National Aeronautics and Space Administration	(*)		(*)	-1		-1	-1		-1
Office of Personnel Management:									
Civil service retirement and disability fund	-43		-43	-13,019		-13,019	-12,480		-12,480
Independent agencies:									
Railroad Retirement Board	5		5	-333		-333	-557		-557
Other	(*)		(*)	-8		-8	-7		-7
Other	-37		-37	-98		-98	-7		-7
Total—Interest received by trust funds	-726		-726	-42,996		-42,996	-40,922		-40,922
Rents and royalties on the outer continental shelf lands ..		136	-136		1,564	-1,564		1,622	-1,622
Sale of major assets									
Total—Undistributed offsetting receipts	-3,311	136	-3,447	-61,121	1,564	-62,685	-58,939	1,622	-60,561
Total outlays	140,453	16,582	123,872	968,181	117,490	850,691	959,045	125,173	833,872
Total on-budget	112,956	12,331	100,625	780,235	88,032	692,203	779,369	96,159	683,210
Total off-budget	27,497	4,250	23,247	187,947	29,458	158,488	179,676	29,013	150,662
Total surplus (+) or deficit			+17,454			-133,235			-174,729
Total on-budget			+3,686			-167,729			-202,945
Total off-budget			+13,768			+34,494			+28,216

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	27,776	24,590
Receipts from off-budget federal entities		
Intrabudgetary transactions	111,433	118,713
Governmental receipts	1,071	1,112
Total receipts offset against outlays	140,279	144,414

¹Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.
²Includes a prior period adjustment of \$228 million to reflect proprietary receipts previously reported as offsetting collections for the "Medical Care Cost Recovery Fund".

³This reporting includes prior month transactions to reconcile fiscal year to date activity.
... No Transactions.
(* *) Less than \$500,000
Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, April 1994 and Other Periods
 [\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	-7,166	157,215	189,464	4,396,489	4,560,869	4,553,704
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	-7,166	157,215	189,464	4,411,489	4,575,869	4,568,704
Plus premium on public debt securities	-8	10	-34	1,373	1,390	1,383
Less discount on public debt securities	48	-11,454	5,292	86,397	74,896	74,943
Total public debt securities net of Premium and discount	-7,221	168,678	184,138	4,326,466	4,502,366	4,495,145
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	101	1,700	2,247	24,682	26,282	26,382
Total federal securities	-7,121	170,378	186,385	4,351,149	4,528,648	4,521,527
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	14,692	39,630	39,534	1,116,740	1,141,678	1,156,370
Less discount on federal securities held as investments of government accounts	11	-12,061	168	12,709	637	648
Net federal securities held as investments of government accounts	14,681	51,691	39,365	1,104,032	1,141,042	1,155,722
Total borrowing from the public	-21,801	118,688	147,019	3,247,117	3,387,606	3,365,804
Accrued interest payable to the public	9,194	7,724	5,404	43,819	42,349	51,543
Allocations of special drawing rights	43	15	-242	6,950	6,921	6,964
Deposit funds	340	-517	41	5,975	5,118	5,458
Miscellaneous liability accounts (includes checks Outstanding etc.)	10,098	9,126	7,557	2,928	1,956	12,054
Total liability accounts	-2,127	135,035	159,778	3,306,788	3,443,950	3,441,823
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	1,785	-9,324	-17,313	17,289	6,181	7,965
Tax and loan note accounts	2,340	5,549	-980	35,217	38,426	40,766
Balance	4,124	-3,775	-18,293	52,506	44,607	48,731
Special drawing rights:						
Total holdings	57	238	-3,164	9,203	9,383	9,440
SDR certificates issued to Federal Reserve banks .....	.....	.....	2,000	-8,018	-8,018	-8,018
Balance	57	238	-1,164	1,185	1,365	1,422
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	12,063	31,762	31,762	31,762
Maintenance of value adjustments	233	79	-696	5,864	5,710	5,943
Letter of credit issued to IMF	-307	-223	-9,211	-25,514	-25,430	-25,737
Dollar deposits with the IMF	-2	-5	-27	-98	-101	-103
Receivable/Payable (-) for interim maintenance of value adjustments	-161	-57	413	90	194	33
Balance	-237	-206	2,541	12,103	12,135	11,897
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	3,041	3,668	1,068	22,414	23,040	26,081
Total cash and monetary assets	6,985	-76	-15,847	88,208	81,147	88,132
Net activity, guaranteed loan financing	355	-2,097	-1,681	-6,320	-8,772	-8,417
Net activity, direct loan financing	607	2,334	1,279	6,862	8,589	9,197
Miscellaneous asset accounts	7,430	2,032	1,488	-636	-6,035	1,396
Total asset accounts	15,378	2,194	-14,761	88,114	74,930	90,308
Excess of liabilities (+) or assets (-)	-17,505	+132,841	+174,539	+3,218,674	+3,369,020	+3,351,515
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	51	394	189	.....	342	394
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	-17,454	+133,235	+174,729	+3,218,674	+3,369,362	+3,351,908

¹Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue 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 due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, April 1994 and Other Periods

[\$ 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	3,369,020	3,218,965	2,964,066
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of the Disaster Assistance Liquidating Account, FEMA, to a budgetary status .....	.....	.....	(*)
Revisions by federal agencies to the prior budget results .....	.....	-291	101
Reclassification of Thrift Savings Plan Clearing Accounts to a non-budgetary status .....	.....	.....	(*)
Reclassification of Deposit in Transit Differences (Suspense) Clearing Accounts to a budgetary status .....	.....	.....	174
Excess of liabilities beginning of period (current basis)	3,369,020	3,218,674	2,964,341
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	-17,454	133,235	174,729
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	-17,454	133,235	174,729
Total-on-budget (Table 2)	-3,686	167,729	202,945
Total-off-budget (Table 2)	-13,768	-34,494	-28,216
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-51	-393	-189
Profit on sale of gold .....	(*)	(*)	.....
Total-transactions not applied to current year's Surplus or deficit	-51	-394	-189
Excess of liabilities close of period	3,351,515	3,351,515	3,138,880

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, April 1994 and Other Periods

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of liability accounts		Account Balances Current Fiscal Year			
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States .....	.....	.....	.....	(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	.....	.....	.....	93	93	93
FSLIC resolution fund .....	.....	-145	-194	943	797	797
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	.....	(*)	(*)	7	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	9	-90	-38	213	114	123
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	9	8	176	184	185
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration .....	.....	.....	.....	302	302	302
Tennessee Valley Authority	90	1,926	2,471	21,675	23,511	23,601
Total, agency securities	101	1,700	2,247	24,682	26,282	26,382

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, April 1994 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund	405	.....	.....	405	.....	405
Agency for International Development:						
International Debt Reduction .....	.....	.....	.....	348	.....	348
Housing and other credit guaranty programs .....	.....	.....	.....	125	.....	125
Overseas Private Investment Corporation	8	2	.....	8	16	16
Department of Agriculture:						
Foreign assistance programs	354	68	.....	193	547	547
Commodity Credit Corporation	1,501	-9,839	3,964	24,745	13,405	14,906
Farmers Home Administration:						
Agriculture credit insurance fund	-1,285	68	.....	5,771	4,486	4,486
Self-help housing land development fund	1	(*)	.....	1	1	1
Rural housing insurance fund	2,134	360	.....	2,910	5,044	5,044
Rural Development Administration:						
Rural development insurance fund	561	41	.....	1,680	2,241	2,241
Rural development loan fund	29	2	.....	5	34	34
Federal Crop Insurance Corporation:						
Federal crop insurance corporation fund	-113	.....	.....	113	.....	.....
Rural Electrification Administration:						
Rural communication development fund	31	.....	.....	25	55	55
Rural electrification and telephone revolving fund	247	91	.....	8,099	8,346	8,346
Rural Telephone Bank	-124	-157	10	802	769	645
Department of Commerce:						
Federal ship financing fund, NOAA .....	.....	-2	.....	.....	.....	.....
Department of Education:						
Guaranteed student loans .....	.....	.....	.....	2,058	2,058	2,058
College housing and academic facilities fund	14	.....	.....	154	168	168
College housing loans .....	(*)	.....	.....	460	460	460
Department of Energy:						
Isotope production and distribution fund .....	.....	3	.....	13	13	13
Bonneville power administration fund	158	500	.....	2,332	2,490	2,490
Department of Housing and Urban Development:						
Housing programs:						
Housing for the edery and handicapped	-475	185	.....	8,959	8,484	8,484
Public and Indian housing:						
Low-rent public housing	25	.....	.....	110	135	135
Department of the Interior:						
Bureau of Reclamation Loans	6	2	.....	5	11	11
Bureau of Mines, Helium Fund .....	.....	.....	.....	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	9	3	.....	17	26	26
Department of Justice:						
Federal prison industries, incorporated .....	.....	.....	.....	20	20	20
Department of State:						
Repatriation loans .....	.....	-1	.....	.....	.....	.....
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds .....	.....	8	.....	8	8	8
Settlements of railroad litigation .....	.....	.....	.....	-39	-39	-39
Amtrak corridor improvement loans .....	.....	1	.....	2	2	2
Regional rail reorganization program .....	.....	.....	.....	39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program .....	(*)	(*)	.....	(*)	(*)	(*)
Department of the Treasury:						
Federal Financing Bank revolving fund	-1,717	-10,943	-23,615	114,329	105,104	103,386
Department of Veterans Affairs:						
Loan guaranty revolving fund	1,158	514	.....	860	2,018	2,018
Guaranty and indemnity fund	612	183	.....	83	695	695
Direct loan revolving fund	7	(*)	.....	1	8	8
Vocational rehabilitation revolving fund	1	(*)	.....	2	2	2
Environmental Protection Agency:						
Abatement, control, and compliance loan program	10	2	.....	12	22	22
Small Business Administration:						
Business loan and revolving fund	2,464	2,464	.....	3,203	3,203	5,667

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, April 1994 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing for the Treasury:—Continued						
Other independent agencies:						
Export-Import Bank of the United States .....	.....	811	117	386	1,197	1,197
Federal Emergency Management Agency:						
National insurance development fund .....	.....	125	8	42	167	167
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund .....	.....	9	3	76	85	85
Railroad Retirement Board:						
Railroad retirement account .....	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	264	1,762	1,743	2,690	4,187	4,451
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	2,387	-11,872	-15,741	183,196	168,937	171,325
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-6	-146	-135	4,083	3,944	3,938
Department of Agriculture:						
Rural Electrification Administration .....	.....	-294	-135	22,252	21,959	21,959
Farmers Home Administration:						
Agriculture credit insurance fund	-265	-515	-1,350	8,908	8,658	8,393
Rural housing insurance fund	-105	-265	.....	26,036	25,876	25,771
Rural development insurance fund .....	.....	.....	.....	3,675	3,675	3,675
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	-49	-48	-96	-145	-145
Department of Education:						
Student Loan Marketing Association .....	.....	-4,790	-30	4,790	.....	.....
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund	-3	-5	-25	85	83	79
Department of Housing and Urban Development:						
Low rent housing loans and other expenses .....	.....	-54	-52	1,801	1,747	1,747
Community Development Grants	(*)	-16	-32	131	116	116
Department of Interior:						
Territorial and international affairs .....	.....	-1	-28	23	22	22
Department of Transportation:						
Federal Railroad Administration .....	.....	-1	-1	17	16	16
Department of the Treasury:						
Financial Management Service .....	.....	-30	-72	30	.....	.....
General Services Administration:						
Federal buildings fund	53	212	535	1,436	1,595	1,648
Small Business Administration:						
Business loan and investment fund	-8	-52	-70	670	626	618
Independent agencies:						
Export-Import Bank of the United States .....	.....	-948	-950	5,795	4,847	4,847
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	.....	.....	-6,660	.....	.....	.....
Pennsylvania Avenue Development Corporation	13	58	36	150	195	208
Postal Service .....	.....	.....	537	9,732	9,732	9,732
Resolution Trust Corporation	-1,396	-4,285	-13,865	31,688	28,798	27,402
Tennessee Valley Authority .....	.....	-250	-1,270	6,325	6,075	6,075
Washington Metropolitan Transit Authority .....	.....	488	.....	177	665	665
Total borrowing from the Federal Financing Bank	-1,717	-10,943	-23,617	129,332	120,106	118,389

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

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, April 1994 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	(* *)	2	4	.....	2	2
Department of Commerce .....	.....	3	3	10	13	13
Department of Defense—Military:						
Defense cooperation account	(* *)	-4	-2,020	9	5	5
Department of Energy	69	279	233	4,081	4,290	4,360
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund:						
Public debt securities	-106	-413	-535	5,214	4,907	4,801
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	-9	2	9	.....	.....
Agency securities .....	.....	-4	.....	20	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	40	290	253	3,221	3,472	3,512
Agency securities .....	.....	(* *)	(* *)	1	1	1
Other	142	-6	7	191	43	184
Department of the Interior:						
Public debt securities	110	440	353	2,508	2,838	2,948
Department of Labor	21	-11,853	776	16,590	4,717	4,738
Department of Transportation	16	56	53	881	921	937
Department of the Treasury	-1	-27	1,885	5,773	5,748	5,747
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	1	-3	38	39	39
Veterans reopened insurance fund	-8	-1	2	518	526	518
Servicemen's group life insurance fund .....	.....	-109	-50	150	41	41
Independent agencies:						
Export-Import Bank of the United States	11	383	86	76	448	460
Federal Deposit Insurance Corporation:						
Bank insurance fund	137	6,072	-1,766	4,325	10,260	10,397
Savings association insurance fund	2	519	428	1,283	1,801	1,803
FSLIC resolution fund						
Public debt securities	553	1,510	-594	828	1,786	2,338
Federal Emergency Management Agency:						
National flood insurance fund .....	.....	-71	-196	71	.....	.....
National Credit Union Administration	-7	227	318	2,764	2,998	2,991
Postal Service	357	2,077	2,066	3,027	4,747	5,104
Tennessee Valley Authority	-20	1,276	-614	3,452	4,749	4,729
Other	4	86	54	853	935	939
Other	25	102	191	2,715	2,792	2,817
Total public debt securities	1,344	832	935	58,589	58,077	59,421
Total agency securities .....	.....	-4	(* *)	21	17	17
Total Federal funds	1,344	828	935	58,610	58,094	59,438
Trust funds:						
Legislative Branch:						
Library of Congress	(* *)	5	2	1	6	6
United States Tax Court .....	.....	(* *)	(* *)	4	5	5
Other	(* *)	(* *)	(* *)	27	27	27
The Judiciary:						
Judicial retirement funds	1	23	12	212	235	236
Department of Agriculture	10	190	(* *)	5	185	195
Department of Commerce .....	(* *)	(* *)	(* *)	.....	.....	(* *)
Department of Defense—Military:						
Voluntary separation incentive fund	27	-24	903	844	793	820
Other	3	6	-7	151	155	158
Department of Defense—Civil:						
Military retirement fund	-760	9,280	9,263	96,690	106,730	105,970
Other	-13	(* *)	259	1,213	1,226	1,213

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, April 1994 and Other Periods—Continued

Classification	[\$ millions]					
	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 Health and Human Services, except Social Security:						
Federal hospital insurance trust fund:						
Public debt securities	2,532	1,099	3,158	126,078	124,645	127,177
Federal supplementary medical insurance trust fund	132	274	2,395	23,268	23,410	23,542
Other	11	96	53	659	744	755
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	12,307	34,563	27,191	355,510	377,765	390,073
Federal disability insurance trust fund	557	-1,750	-1,346	10,237	7,930	8,487
Department of the Interior:						
Public debt securities	30	17	-148	184	172	202
Department of Justice		67	153		67	67
Department of Labor:						
Unemployment trust fund	362	-5,487	-5,865	36,607	30,757	31,120
Other	-8	-7	-9	53	53	46
Department of State:						
Foreign Service retirement and disability fund	-23	243	221	6,662	6,927	6,905
Other		12	12	38	50	50
Department of Transportation:						
Highway trust fund	283	-1,290	1,706	22,004	20,432	20,715
Airport and airway trust fund	-177	-506	-2,270	12,672	12,343	12,166
Other	-30	-116	133	1,675	1,589	1,559
Department of the Treasury	-27	1	-8	209	238	211
Department of Veterans Affairs:						
General post fund, national homes		(*)	5	39	38	38
National service life insurance:						
Public debt securities	-81	25	147	11,666	11,772	11,692
United States government life insurance fund	-2	-6	-6	125	121	119
Veterans special life insurance fund	-8	11	20	1,462	1,480	1,473
Environmental Protection Agency	80	434	750	5,477	5,831	5,911
National Aeronautics and Space Administration	(*)	(*)	(*)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,872	581	749	311,705	314,158	312,286
Employees health benefits fund	25	474	372	6,794	7,243	7,268
Employees life insurance fund	29	596	545	13,688	14,255	14,284
Retired employees health benefits fund	(*)	(*)	(*)	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(*)	1	1	52	53	53
Japan-United States Friendship Commission	(*)	(*)	(*)	17	17	17
Railroad Retirement Board	-48	-112	194	11,961	11,898	11,849
Other	7	99	14	125	216	223
Total public debt securities	13,348	38,801	38,598	1,058,131	1,083,584	1,096,932
Total trust funds	13,348	38,801	38,598	1,058,131	1,083,584	1,096,932
Grand total	14,692	39,630	39,534	1,116,740	1,141,678	1,156,370

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Com-parable Period Prior F.Y.
Receipts:														
Individual income taxes	37,680	37,634	54,183	74,167	28,107	29,917	60,038						321,725	302,854
Corporation income taxes	2,158	2,208	28,239	3,916	1,594	15,574	20,586						74,275	61,048
Social insurance taxes and contributions:														
Employment taxes and contributions	29,440	31,525	33,273	35,831	32,957	35,976	47,348						246,351	227,628
Unemployment insurance	1,046	2,773	259	794	2,664	522	2,605						10,662	10,473
Other retirement contributions	343	385	423	358	367	459	370						2,704	2,807
Excise taxes	3,597	4,808	4,695	4,011	3,249	5,285	4,050						29,695	27,097
Estate and gift taxes	990	1,305	1,179	1,105	1,093	1,211	2,378						9,261	7,525
Customs duties	1,708	1,688	1,584	1,526	1,419	1,745	1,479						11,149	10,507
Miscellaneous receipts	1,706	781	1,575	1,258	1,424	2,418	2,472						11,634	9,206
Total—Receipts this year	78,668	83,107	125,408	122,966	72,874	93,108	141,328						717,456	.....
(On-budget)	55,864	58,700	99,714	94,395	48,880	64,611	104,311						524,474	.....
(Off-budget)	22,804	24,407	25,694	28,571	25,995	28,497	37,015						192,982	.....
Total—Receipts prior year	76,829	74,629	113,686	112,716	65,979	83,288	132,017						.....	659,144
(On budget)	55,052	51,215	89,590	90,127	40,879	57,094	96,307						.....	480,265
(Off budget)	21,776	23,414	24,096	22,589	25,100	26,194	35,709						.....	178,879
Outlays:														
Legislative Branch	378	206	204	212	202	198	164						1,563	1,453
The Judiciary	158	219	190	179	177	386	182						1,491	1,374
Executive Office of the President	20	18	16	20	14	14	25						125	122
Funds Appropriated to the President:														
International Security Assistance	3,312	408	370	337	468	130	552						5,577	5,708
International Development Assistance	548	340	237	179	55	288	507						2,154	2,018
Other	133	348	17	156	5	-426	101						335	625
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	900	2,263	2,614	974	1,369	1,130	1,342						10,592	15,554
Other	3,993	4,886	3,794	3,815	3,373	4,264	3,873						27,997	27,005
Department of Commerce	264	277	282	244	245	261	231						1,805	1,651
Department of Defense:														
Military:														
Military personnel	6,634	5,357	8,626	2,944	5,835	5,959	8,098						43,454	46,856
Operation and maintenance	6,413	7,049	6,953	8,668	6,156	8,169	7,089						50,497	52,617
Procurement	5,131	5,132	5,746	4,043	5,600	6,361	4,493						36,505	40,493
Research, development, test, and evaluation	2,987	2,875	2,949	2,678	2,252	3,292	2,691						19,723	21,033
Military construction	404	388	390	415	344	372	188						2,501	2,676
Family housing	226	208	241	273	265	303	326						1,842	1,819
Revolving and management funds	1,568	816	275	-892	542	-1,153	876						2,032	1,392
Other	-217	-28	572	-12	-52	69	-209						124	-668
Total Military	23,147	21,796	25,752	18,117	20,943	23,372	23,552						156,679	166,217
Civil	2,550	2,515	2,550	2,509	2,459	2,471	2,513						17,566	17,308
Department of Education	1,805	3,356	2,535	1,102	1,202	1,004	2,068						13,073	18,725
Department of Energy	1,710	1,723	1,492	1,269	1,221	1,561	1,263						10,240	9,676
Department of Health and Human Services, except Social Security:														
Public Health Service	1,467	1,700	1,633	1,178	1,694	1,954	1,462						11,087	10,821
Health Care Financing Administration:														
Grants to States for Medicaid	7,394	6,626	7,088	6,097	6,202	7,220	6,475						47,101	43,033
Federal hospital ins. trust fund	7,432	8,006	9,319	7,193	8,196	10,069	8,224						58,440	52,425
Federal supp. med. ins. trust fund	4,650	4,838	5,846	4,170	4,213	5,293	4,533						33,542	30,653
Other	3,783	3,801	3,782	2,968	2,926	3,605	3,572						24,438	26,220
Social Security Administration	2,970	2,061	3,892	1,760	2,087	2,110	5,625						20,505	19,545
Administration for children and families	2,797	2,723	2,828	2,771	2,864	2,359	2,910						19,251	16,585
Other	-5,060	-5,060	-5,094	-4,429	-4,525	-5,109	-5,059						-34,336	-34,793
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	22,546	22,554	22,927	23,097	23,250	23,297	23,398						161,069	154,209
Federal disability ins. trust fund	2,992	2,998	2,991	3,054	3,077	3,212	3,231						21,554	19,734
Other	-977	-7	-17	-1,559	-10	-13	-1,558						-4,140	-4,625
Department of Housing and Urban Development	2,645	2,415	2,309	1,564	1,886	2,278	2,246						15,343	14,695

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994—Continued
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of the Interior	527	600	507	675	499	631	489						3,927	3,747
Department of Justice	749	905	773	822	734	1,023	802						5,809	6,293
Department of Labor:														
Unemployment trust fund	2,710	2,762	3,146	3,044	3,080	3,183	2,369						20,294	24,105
Other	652	61	673	463	444	26	881						3,200	2,505
Department of State	843	586	478	407	360	417	251						3,344	3,145
Department of Transportation:														
Highway trust fund	1,774	1,601	1,516	1,244	1,271	1,135	1,203						9,743	8,241
Other	1,377	1,651	2,224	1,255	1,541	1,791	1,459						11,298	10,615
Department of the Treasury:														
Interest on the public debt	17,638	22,260	52,712	17,899	16,208	18,122	18,328						163,167	163,014
Other	-102	75	983	590	4,931	2,844	1,207						10,528	7,681
Department of Veterans Affairs:														
Compensation and pensions	1,400	1,406	2,748	61	1,434	1,463	2,787						11,298	11,140
National service life	66	57	75	68	57	122	72						516	395
United States government life	2	1	2	1	1	2	2						11	11
Other	1,338	1,705	1,613	2,001	1,618	1,179	1,045						10,499	10,973
Environmental Protection Agency	430	506	458	456	430	543	440						3,263	3,379
General Services Administration	239	-489	384	-658	344	231	-549						-499	6
National Aeronautics and Space Administration	1,079	1,214	1,191	1,015	1,029	1,275	986						7,789	8,373
Office of Personnel Management	3,335	2,879	3,079	3,249	3,098	3,207	3,413						22,261	21,352
Small Business Administration	14	146	49	-7	27	64	52						345	478
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	52	-182	-1,322	-452	-3,558	-379	-145						-5,986	-4,845
Savings association insurance fund	-5	4	8	-25	-492	-7	-2						-518	-428
FSLIC resolution fund	(* *)	8	-140	-93	-253	-15	-552						-1,046	1,071
Postal Service:														
Public enterprise funds (off-budget)	-509	-237	146	194	184	-746	-1,049						-2,017	-2,104
Payment to the Postal Service fund	61			23			23						107	130
Resolution Trust Corporation	7	-1,169	2,471	-74	-678	-439	783						901	-12,452
Tennessee Valley Authority	106	168	101	212	32	-18	101						702	1,261
Other independent agencies	1,705	2,048	991	1,402	1,780	1,973	1,489						11,388	10,408
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,572	-2,449	-2,592	-2,601	-2,592	-2,733	-2,585						-18,125	-18,017
Interest received by trust funds	-359	-5,173	-36,027	-122	-458	-130	-726						-42,996	-40,922
Rents and royalties on outer continental shelf lands	-21	-461	-145	-313	-223	-266	-136						-1,564	-1,622
Other .....	(* *)	(* *)	(* *)	(* *)	.....	.....	(* *)						(* *)	(* *)
Totals this year:														
Total outlays	124,090	121,488	133,660	107,718	114,440	125,423	123,872						850,691	.....
(On-budget)	100,567	96,724	121,977	83,526	88,523	100,259	100,625						692,203	.....
(Off-budget)	23,523	24,764	11,683	24,192	25,917	25,164	23,247						158,488	.....
Total-surplus (+) or deficit (-)	-45,422	-38,381	-8,252	+15,248	-41,566	-32,315	+17,454						-133,235	.....
(On-budget)	-44,704	-38,024	-22,263	+10,869	-41,644	-35,648	+3,686						-167,729	.....
(Off-budget)	-719	-357	+14,012	+4,379	+77	+3,333	+13,768						+34,494	.....
Total borrowing from the public	4,255	71,028	13,995	-6,933	31,633	26,511	-21,801						118,688	147,019
Total outlays prior year	125,620	107,355	152,633	82,899	114,176	127,263	123,926						.....	833,872
(On-budget)	103,780	83,436	116,572	84,925	89,720	103,025	101,752						.....	683,210
(Off-budget)	21,841	23,919	36,061	-2,025	24,456	24,237	22,174						.....	150,662
Total-surplus (+) or deficit (-) prior year	-48,792	-32,726	-38,947	+29,817	-48,197	-43,974	+8,091						.....	-174,729
(On-budget)	-48,727	-32,221	-26,982	+5,202	-48,842	-45,931	-5,445						.....	-202,945
(Off-budget)	-65	-505	-11,965	+24,614	+644	+1,957	+13,535						.....	+28,216

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of April 30, 1994

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	418	454	-36	3,197	3,565	-368	12,672	12,343	12,166
Black lung disability	43	50	-7	357	351	6	.....	.....	.....
Federal disability insurance	3,723	3,231	492	19,646	21,554	-1,909	10,237	7,930	8,487
Federal employees life and health .....	.....	-2	2	.....	-805	805	20,484	21,499	21,554
Federal employees retirement	1,224	3,136	-1,912	22,045	21,165	880	318,583	321,325	319,431
Federal hospital insurance	10,819	8,224	2,594	59,311	58,440	872	126,078	124,645	127,177
Federal old-age and survivors insurance	35,625	23,398	12,227	195,454	161,069	34,385	355,510	377,765	390,073
Federal supplementary medical insurance ...	4,503	4,533	-30	33,992	33,542	449	23,268	23,410	23,542
Highways	1,623	1,323	300	10,696	11,889	-1,193	22,004	20,432	20,715
Military advances	744	944	-200	7,304	7,693	-389	.....	.....	.....
Railroad retirement	335	667	-332	2,775	4,554	-1,779	11,961	11,898	11,849
Military retirement	1,391	2,260	-870	24,638	15,435	9,202	96,690	106,730	105,970
Unemployment	2,625	2,369	256	14,868	20,294	-5,426	36,607	30,757	31,120
Veterans life insurance	14	104	-90	754	723	30	13,253	13,374	13,283
All other trust	438	332	106	3,102	2,359	743	10,784	11,475	11,566
Total trust fund receipts and outlays and investments held from Table 6-D	63,524	51,024	12,500	398,138	361,829	36,309	1,058,131	1,083,584	1,096,932
Less: Interfund transactions	8,468	8,468	.....	105,285	105,285	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	55,057	42,557	12,500	292,852	256,543	36,309			
Total Federal fund receipts and outlays	88,654	83,700	4,954	443,033	612,576	-169,544			
Less: Interfund transactions	15	15	.....	137	137	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	88,639	83,685	4,954	442,896	612,440	-169,544			
Less: offsetting proprietary receipts	2,370	2,370	.....	18,292	18,292	.....		
Net budget receipts & outlays	141,328	123,872	17,454	717,456	850,691	-133,235			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, April 1994 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	60,038	321,725	302,854
Corporation income taxes	20,586	74,275	61,048
Social insurance taxes and contributions:			
Employment taxes and contributions	47,348	246,351	227,628
Unemployment insurance	2,605	10,662	10,473
Other retirement contributions	370	2,704	2,807
Excise taxes	4,050	29,695	27,097
Estate and gift taxes	2,378	9,261	7,525
Customs	1,479	11,149	10,507
Miscellaneous	2,472	11,634	9,206
Total	141,326	717,456	659,144
NET OUTLAYS			
National defense	24,501	164,227	173,259
International affairs	1,554	11,545	11,451
General science, space, and technology	1,238	9,929	9,860
Energy	316	2,770	3,066
Natural resources and environment	1,463	12,177	12,599
Agriculture	1,641	12,772	17,116
Commerce and housing credit	-702	-7,552	-17,250
Transportation	2,620	20,834	19,289
Community and Regional Development	938	6,162	5,534
Education, training, employment and social services	3,694	24,714	29,070
Health	8,410	60,971	56,775
Medicare	11,245	81,867	74,424
Income security	20,957	134,052	129,259
Social Security	26,627	182,621	173,932
Veterans benefits and services	3,930	22,495	22,680
Administration of Justice	1,230	8,864	8,786
General government	-148	5,749	7,757
Interest	17,080	116,184	115,903
Undistributed offsetting receipts	-2,721	-19,689	-19,638
Total	123,872	850,691	833,872

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 —* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

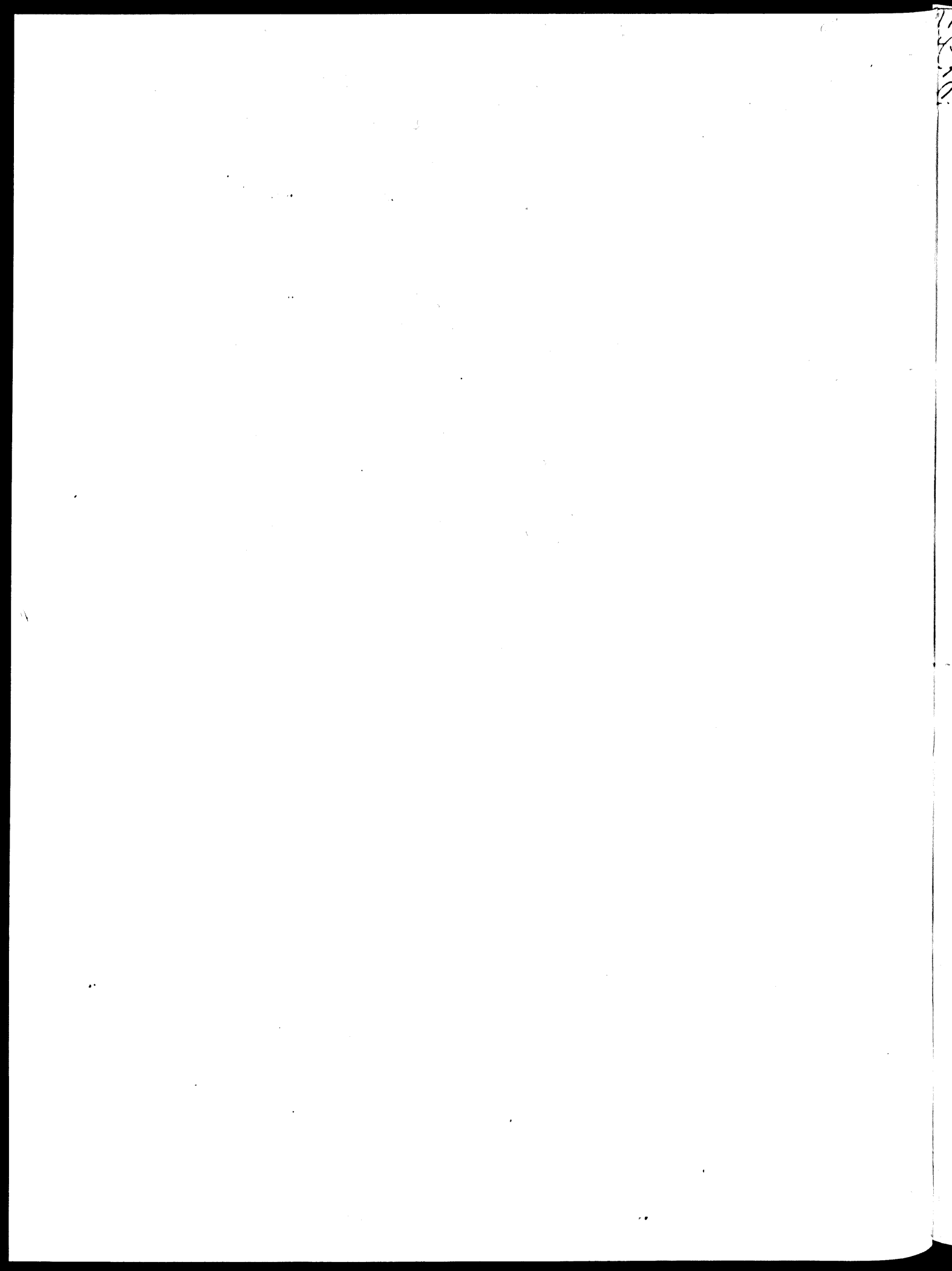
- Appendix, *The Budget of the United States Government, FY 19 —*
- The United States Budget in Brief, FY 19 —*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the May 1994 Statement will be 2:00 pm EST June 21, 1994.

For sale by the Superintendent of Documents, U.S. Government Printing
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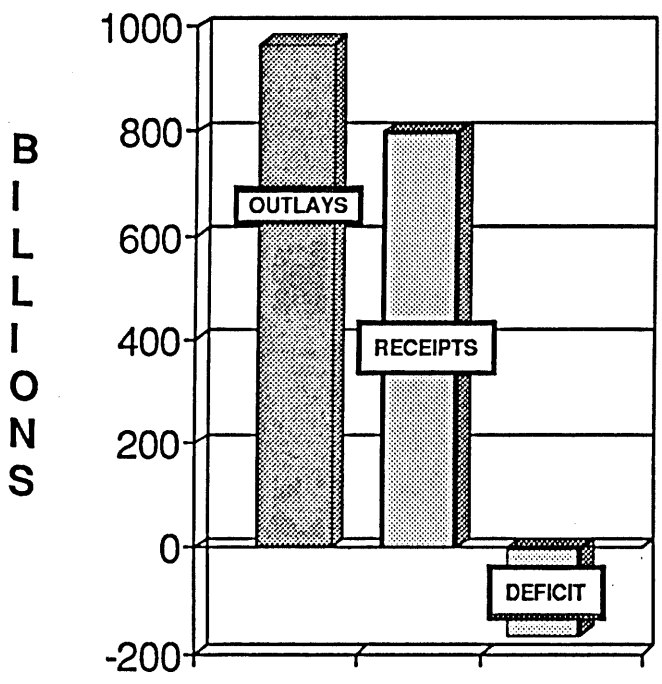
of Receipts and Outlays
of the United States Government

For Fiscal Year 1994 Through May 31, 1994, and Other Periods
DEPT. OF THE TREASURY

Highlight

The eight-month cumulative deficit through May 31 for Fiscal Year 1994 is \$165.3 billion compared to a cumulative deficit of \$212.3 billion for the comparable period in Fiscal Year 1993.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT
THROUGH MAY 1994



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Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1993			
October	76,829	125,620	48,792
November	74,629	107,355	32,726
December	113,686	152,633	38,947
January	112,716	82,899	-29,817
February	65,979	114,477	48,498
March	83,288	127,263	43,974
April	132,017	124,200	-7,817
May	70,642	107,605	36,963
June	128,570	117,471	-11,099
July	80,630	120,207	39,577
August	86,737	109,815	23,078
September	127,504	118,939	-8,565
Year-to-Date	\$1,153,228	\$1,408,484	\$255,258
FY 1994			
October	78,668	124,090	45,422
November	83,107	121,488	38,381
December	125,408	133,660	8,252
January	122,966	107,718	-15,248
February	72,874	114,440	41,566
March	93,108	125,423	32,315
April	141,326	123,872	-17,454
May	83,546	115,600	32,054
Year-to-Date	801,002	966,291	165,289

¹Outlays for the Postal Service have been increased in February 1993 by \$301 million and in April 1993 by \$274 million to record money orders issued, previously reported as offsetting receipts; and to record outlays previously reported as a deposit fund; respectively.

²The receipt, outlay and deficit figures differ from the *FY 1995 Budget*, released by the Office of Management and Budget on February 7, 1994, by \$589 million due mainly to revisions in data following the release of the Final September Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, May 1994 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1993)	Budget Estimates Next Fiscal Year (1995) ¹
Total on-budget and off-budget results:					
Total receipts	83,546	801,002	1,249,071	729,785	1,353,815
On-budget receipts	55,366	579,840	912,892	524,785	998,594
Off-budget receipts	28,179	221,162	336,179	205,000	355,221
Total outlays	115,600	966,291	1,483,829	942,052	1,518,945
On-budget outlays	89,728	781,931	1,202,953	766,420	1,223,582
Off-budget outlays	25,871	184,360	280,876	175,632	295,364
Total surplus (+) or deficit (-)	-32,054	-165,289	-234,758	-212,266	-165,130
On-budget surplus (+) or deficit (-)	-34,362	-202,091	-290,061	-241,635	-224,987
Off-budget surplus (+) or deficit (-)	+2,308	+36,802	+55,303	+29,369	+59,857
Total on-budget and off-budget financing	32,054	165,289	234,758	212,266	165,130
Means of financing:					
Borrowing from the public	27,649	146,337	225,234	177,852	173,715
Reduction of operating cash, increase (-)	21,537	25,312	12,506	38,489	.....
By other means	-17,132	-6,360	-2,982	-4,074	-8,585

¹These figures are based on the FY 1995 Budget, released by the Office of Management and Budget on February 7, 1994.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994

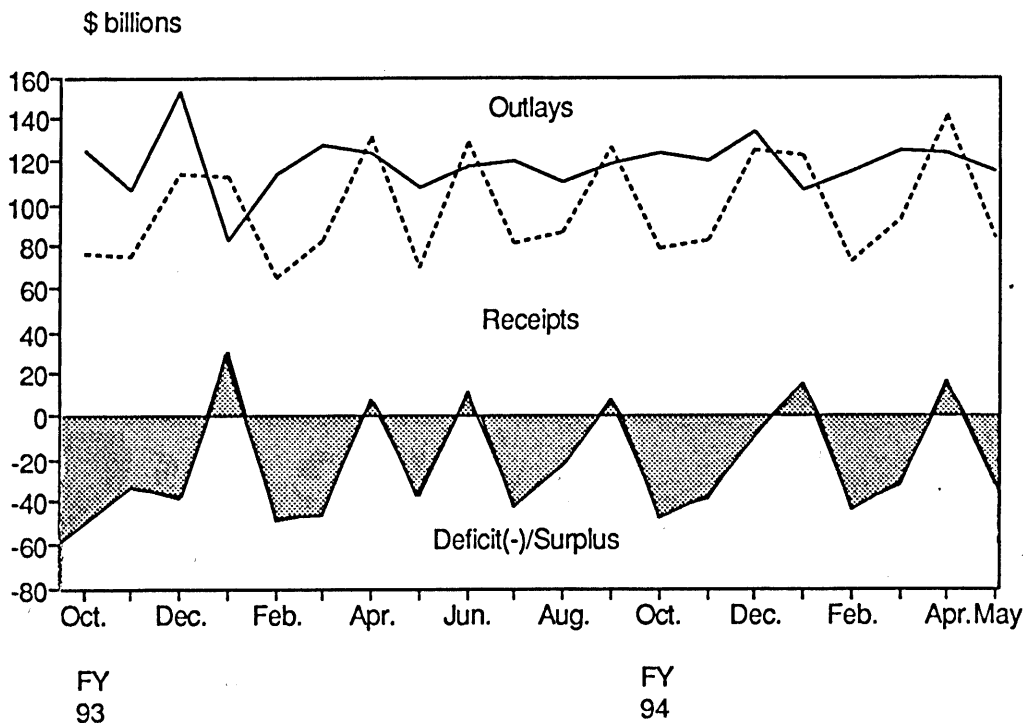


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1993 and 1994

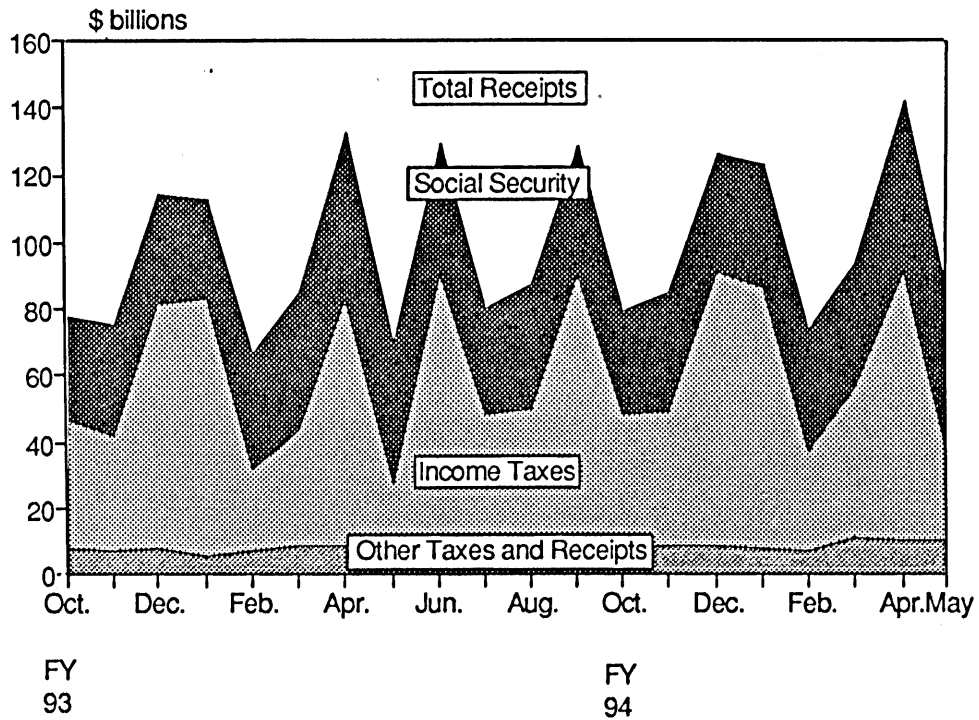


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1993 and 1994

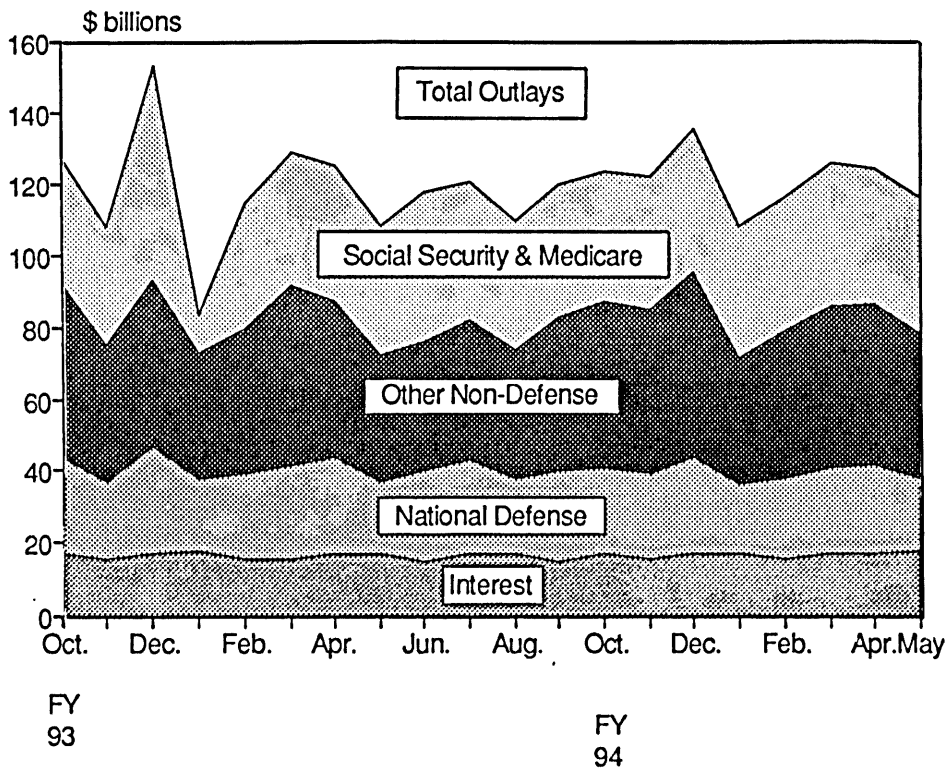


Table 3. Summary of Receipts and Outlays of the U.S. Government, May 1994 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	24,384	346,109	320,659	549,901
Corporation income taxes	2,817	77,092	63,424	130,719
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	28,179	221,162	205,000	336,179
Employment taxes and contributions (on-budget)	7,570	60,939	55,690	93,974
Unemployment insurance	10,426	21,089	19,323	27,041
Other retirement contributions	364	3,068	3,173	4,729
Excise taxes	5,253	34,948	30,598	54,550
Estate and gift taxes	1,342	10,603	8,534	12,749
Customs duties	1,620	12,769	11,925	19,198
Miscellaneous receipts	1,589	13,224	11,460	20,031
Total Receipts	83,546	801,002	729,785	1,249,071
(On-budget)	55,366	579,840	524,785	912,892
(Off-budget)	28,179	221,162	205,000	336,179
Budget Outlays				
Legislative Branch	188	1,751	1,613	2,755
The Judiciary	224	1,715	1,667	2,872
Executive Office of the President	16	142	134	193
Funds Appropriated to the President	772	8,838	9,250	11,383
Department of Agriculture	4,908	43,497	47,636	64,931
Department of Commerce	173	1,977	1,815	3,234
Department of Defense—Military	18,530	175,209	185,920	267,484
Department of Defense—Civil	2,507	20,073	19,508	30,980
Department of Education	2,243	15,316	20,564	28,738
Department of Energy	1,158	11,398	10,777	17,206
Department of Health and Human Services, except Social Security	22,993	203,022	184,872	316,615
Department of Health and Human Services, Social Security	26,518	205,001	194,597	314,663
Department of Housing and Urban Development	2,048	17,391	16,411	25,535
Department of the Interior	448	4,375	4,216	7,240
Department of Justice	836	6,645	6,997	10,817
Department of Labor	2,679	26,173	30,194	37,111
Department of State	320	3,664	3,803	5,785
Department of Transportation	2,903	23,944	21,315	36,687
Department of the Treasury:				
Interest on the Public Debt	23,943	187,110	186,590	298,505
Other	666	11,194	7,929	10,763
Department of Veterans Affairs	1,645	23,969	23,301	37,919
Environmental Protection Agency	439	3,702	3,778	6,539
General Services Administration	417	-82	265	1,048
National Aeronautics and Space Administration	1,110	8,899	9,452	14,183
Office of Personnel Management	3,012	25,273	24,113	38,101
Small Business Administration	70	414	581	604
Other independent agencies:				
Resolution Trust Corporation	1,777	2,678	-14,332	3,555
Other	1,555	4,185	27,432	11,617
Undistributed offsetting receipts:				
Interest	-5,467	-48,463	-46,128	-85,845
Other	-3,032	-22,721	-22,218	-37,389
Total outlays	115,600	966,291	942,052	1,483,829
(On-budget)	89,728	781,931	766,420	1,202,953
(Off-budget)	25,871	184,360	175,632	280,876
Surplus (+) or deficit (-)	-32,054	-165,289	-212,266	-234,758
(On-budget)	-34,362	-202,091	-241,635	-290,061
(Off-budget)	+2,308	+36,802	+29,369	+55,303

¹These figures are based on the FY 1995 Budget, released by the Office of Management and Budget on February 7, 1994.

*Outlays for the Postal Service have been increased in February 1993 by \$301 million and in April 1993 by \$274 million to record money orders issued, previously reported as offsetting receipts; and to record outlays previously reported as a deposit fund; respectively.
Note: Details may not add to totals due to rounding.

Table 4. Receipts of the U.S. Government, May 1994 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	35,706			310,954			289,119		
Presidential Election Campaign Fund	12			53			21		
Other	5,359			105,443			100,731		
Total—Individual income taxes	41,076	16,692	24,384	416,449	70,340	346,109	389,872	69,213	320,859
Corporation income taxes	3,847	1,030	2,817	86,811	9,719	77,092	73,742	10,318	63,424
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	24,344		24,344	188,025		188,025	176,032		176,032
Self-Employment Contributions Act taxes	1,108		1,108	11,780		11,780	9,134		9,134
Deposits by States	(*)		(*)	-45		-45	-12		-12
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	25,452		25,452	199,761		199,761	185,154		185,154
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,608		2,608	20,143		20,143	18,871		18,871
Self-Employment Contributions Act taxes	119		119	1,258		1,258	976		976
Receipts from railroad retirement account									
Deposits by States				(*)		(*)	-1		-1
Other									
Total—FDI trust fund	2,727		2,727	21,401		21,401	19,846		19,846
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	6,864		6,864	54,281		54,281	49,972		49,972
Self-Employment Contributions Act taxes	350		350	3,911		3,911	3,020		3,020
Receipts from Railroad Retirement Board									
Deposits by States				(*)		(*)	-3		-3
Total—FHI trust fund	7,214		7,214	58,192		58,192	52,990		52,990
Railroad retirement accounts:									
Rail industry pension fund	229	4	224	1,560	29	1,532	1,516	8	1,509
Railroad Social Security equivalent benefit	132		132	1,215		1,215	1,191		1,191
Total—Employment taxes and contributions	35,753	4	35,749	282,129	29	282,100	260,698	8	260,690
Unemployment insurance:									
State taxes deposited in Treasury	8,435		8,435	16,738		16,738	14,868		14,868
Federal Unemployment Tax Act taxes	1,981	10	1,970	4,366	69	4,298	4,401	82	4,319
Railroad unemployment taxes	3		3	21		21	58		58
Railroad debt repayment	18		18	32		32	77		77
Total—Unemployment insurance	10,437	10	10,426	21,158	69	21,089	19,405	82	19,323
Other retirement contributions:									
Federal employees retirement — employee contributions	357		357	3,004		3,004	3,109		3,109
Contributions for non-federal employees	8		8	64		64	63		63
Total—Other retirement contributions	364		364	3,068		3,068	3,173		3,173
Total—Social insurance taxes and contributions	46,554	15	46,540	306,355	98	306,257	283,275	90	283,185
Excise taxes:									
Miscellaneous excise taxes ¹	3,616	66	3,550	20,632	489	20,144	17,417	358	17,059
Airport and airway trust fund	482		482	3,278	24	3,254	1,484	10	1,474
Highway trust fund	1,168		1,168	11,469	327	11,142	11,813	170	11,643
Black lung disability trust fund	53		53	408		408	421		421
Total—Excise taxes	5,319	66	5,253	35,787	840	34,948	31,136	538	30,598
Estate and gift taxes	1,372	30	1,342	10,853	250	10,603	8,744	210	8,534
Customs duties	1,684	64	1,620	13,319	551	12,769	12,429	503	11,925
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	1,325		1,325	10,824		10,824	9,289		9,289
All other	266	2	264	2,413	14	2,400	2,324	154	2,171
Total — Miscellaneous receipts	1,591	2	1,589	13,237	14	13,224	11,614	154	11,460
Total — Receipts	101,443	17,898	83,546	882,812	81,810	801,002	810,811	81,025	729,785
Total — On-budget	73,264	17,898	55,366	661,651	81,810	579,840	605,810	81,025	524,785
Total — Off-budget	28,179		28,179	221,162		221,162	205,000		205,000

¹Includes amounts for the windfall profits tax pursuant to P.L. 96-223. ... No Transactions.

(*) Less than \$500,000. Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, May 1994 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	35	(*)	35	281	1	280	306	1	305
House of Representatives	62	1	61	503	12	491	516	7	508
Joint items	6	.....	6	51	.....	51	52	.....	52
Congressional Budget Office	2	.....	2	14	.....	14	15	.....	15
Architect of the Capitol	15	1	14	133	6	128	151	6	145
Library of Congress	28	.....	28	370	.....	370	217	.....	217
Government Printing Office:									
Revolving fund (net)	-9	.....	-9	31	.....	31	-27	.....	-27
General fund appropriations	9	.....	9	63	.....	63	70	.....	70
General Accounting Office	38	.....	38	289	.....	289	297	.....	297
United States Tax Court	2	.....	2	22	.....	22	22	.....	22
Other Legislative Branch agencies	3	.....	3	21	.....	21	23	.....	23
Proprietary receipts from the public .....	.....	1	-1	.....	2	-2	.....	5	-5
Intrabudgetary transactions .....	(*)	.....	(*)	-7	.....	-7	-8	.....	-8
Total—Legislative Branch	191	3	188	1,772	21	1,751	1,632	19	1,613
The Judiciary:									
Supreme Court of the United States	1	.....	1	16	.....	16	16	.....	16
Courts of Appeals, District Courts, and other judicial services	212	1	211	1,624	2	1,622	1,594	(*)	1,594
Other	12	.....	12	77	.....	77	57	.....	57
Total—The Judiciary	225	1	224	1,717	2	1,715	1,667	(*)	1,667
Executive Office of the President:									
Compensation of the President and the White House Office	3	.....	3	27	.....	27	27	.....	27
Office of Management and Budget	4	.....	4	38	.....	38	36	.....	36
Other	10	.....	10	77	.....	77	70	.....	70
Total—Executive Office of the President	16	.....	16	142	.....	142	134	.....	134
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	118	38	80	600	386	214	533	373	159
Foreign military financing grants	177	.....	177	3,362	.....	3,362	3,424	.....	3,424
Economic support fund	141	.....	141	2,335	.....	2,335	2,474	.....	2,474
Military assistance	1	.....	1	14	.....	14	-4	.....	-4
Peacekeeping Operations	7	.....	7	42	.....	42	21	.....	21
Other	2	.....	2	19	.....	19	24	.....	24
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—International Security Assistance	446	38	409	6,372	386	5,986	6,472	373	6,098
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association .....	.....	.....	.....	637	.....	637	562	.....	562
International organizations and programs	5	.....	5	127	.....	127	222	.....	222
Other	26	.....	26	306	.....	306	335	.....	335
Total—Multilateral Assistance	31	.....	31	1,070	.....	1,070	1,118	.....	1,118
Agency for International Development:									
Functional development assistance program	150	.....	150	925	.....	925	895	.....	895
Sub-Saharan Africa development assistance	67	.....	67	430	.....	430	455	.....	455
Operating expenses	55	.....	55	347	.....	347	315	.....	315
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	44	.....	44	.....	.....	.....
Other	82	5	76	496	42	455	418	33	385
Proprietary receipts from the public .....	.....	82	-82	.....	502	-502	.....	554	-554
Intrabudgetary transactions	-1	.....	-1	-2	.....	-2	.....	.....	.....
Total—Agency for International Development	352	87	265	2,241	543	1,698	2,083	587	1,496
Peace Corps	18	.....	18	136	.....	136	129	.....	129
Overseas Private Investment Corporation	4	46	-43	28	151	-124	51	171	-120
Other	11	4	7	61	409	-348	57	387	-330
Total—International Development Assistance	415	137	278	3,535	1,104	2,431	3,439	1,146	2,293
International Monetary Programs	34	.....	34	12	.....	12	241	.....	241
Military Sales Programs:									
Special defense acquisition fund	12	11	1	118	181	-63	177	139	38
Foreign military sales trust fund	1,129	.....	1,129	8,822	.....	8,822	8,333	.....	8,333
Kuwait civil reconstruction trust fund .....	(*)	.....	(*)	(*)	.....	(*)	6	(*)	6
Proprietary receipts from the public .....	.....	1,095	-1,095	.....	8,399	-8,399	.....	7,769	-7,769
Other	17	.....	17	49	.....	49	9	.....	9
Total—Funds Appropriated to the President	2,054	1,281	772	18,908	10,070	8,838	18,677	9,427	9,250

Table 5. Outlays of the U.S. Government, May 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	54	.....	54	468	.....	468	493	.....	493
Cooperative State Research Service	36	.....	36	301	.....	301	286	.....	286
Extension Service	37	.....	37	284	.....	284	261	.....	261
Animal and Plant Health Inspection Service	42	.....	42	315	.....	315	329	.....	329
Food Safety and Inspection Service	41	.....	41	343	.....	343	335	.....	335
Agricultural Marketing Service	65	.....	65	495	1	494	576	1	575
Soil Conservation Service:									
Watershed and flood prevention operations	23	.....	23	175	.....	175	144	.....	144
Conservation operations	45	.....	45	404	.....	404	386	.....	386
Other	7	.....	7	54	.....	54	54	.....	54
Agricultural Stabilization and Conservation Service:									
Conservation programs	22	.....	22	1,846	.....	1,846	1,771	.....	1,771
Other	53	.....	53	469	.....	469	504	.....	504
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	255	133	122	1,376	1,394	-18	1,392	1,535	-143
Rural housing insurance fund	451	275	176	2,770	2,190	580	2,395	2,104	291
Other .....	.....	.....	.....	(* *)	.....	(* *)	9	(* *)	9
Salaries and expenses	41	.....	41	-254	.....	-254	433	.....	433
Other	10	(* *)	10	70	1	69	62	2	59
Total—Farmers Home Administration	757	408	349	3,963	3,585	377	4,292	3,642	649
Foreign assistance programs	-44	.....	-44	590	.....	590	350	.....	350
Rural Development Administration:									
Rural development insurance fund	89	38	51	630	386	244	687	318	369
Rural water and waste disposal grants	24	.....	24	197	.....	197	148	.....	148
Other	16	.....	16	12	.....	12	20	.....	20
Rural Electrification Administration	93	170	-77	1,804	2,717	-913	1,880	2,743	-863
Federal Crop Insurance Corporation	16	3	13	1,430	348	1,082	508	324	184
Commodity Credit Corporation:									
Price support and related programs	1,269	529	739	15,432	4,927	10,504	21,171	4,865	16,306
National Wool Act Program	7	.....	7	200	.....	200	163	.....	163
Food and Nutrition Service:									
Food stamp program	2,213	.....	2,213	17,125	.....	17,125	16,408	.....	16,408
State child nutrition programs	670	.....	670	5,081	.....	5,081	4,850	.....	4,850
Women, infants and children programs	290	.....	290	2,168	.....	2,168	1,947	.....	1,947
Other	37	.....	37	366	.....	366	457	.....	457
Total—Food and Nutrition Service	3,210	.....	3,210	24,740	.....	24,740	23,662	.....	23,662
Forest Service:									
National forest system	147	.....	147	1,069	.....	1,069	1,100	.....	1,100
Forest and rangeland protection	25	.....	25	210	.....	210	239	.....	239
Forest service permanent appropriations	21	.....	21	260	.....	260	218	.....	218
Other	66	.....	66	401	.....	401	434	.....	434
Total—Forest Service	258	.....	258	1,940	.....	1,940	1,991	.....	1,991
Other	7	3	4	435	24	412	419	26	393
Proprietary receipts from the public .....	.....	67	-67	.....	1,040	-1,040	.....	724	-724
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	-150	.....	-150
Total—Department of Agriculture	6,126	1,218	4,908	56,525	13,028	43,497	60,278	12,842	47,636
Department of Commerce:									
Economic Development Administration	21	1	20	181	10	171	83	14	70
Bureau of the Census	17	.....	17	181	.....	181	239	.....	239
Promotion of Industry and Commerce	26	.....	26	206	.....	206	207	.....	207
Science and Technology:									
National Oceanic and Atmospheric Administration	160	2	158	1,285	10	1,275	1,101	18	1,083
Patent and Trademark Office	-5	.....	-5	36	.....	36	40	.....	40
National Institute of Standards and Technology	-44	.....	-44	80	.....	80	148	.....	148
Other	6	3	3	59	23	36	58	27	32
Total—Science and Technology	117	5	112	1,460	32	1,428	1,348	45	1,303
Other	7	.....	7	70	.....	70	74	.....	74
Proprietary receipts from the public .....	.....	9	-9	.....	79	-79	.....	77	-77
Intrabudgetary transactions .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	(* *)	(* *)
Total—Department of Commerce	188	15	173	2,099	121	1,977	1,951	135	1,815

Table 5. Outlays of the U.S. Government, May 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	1,057	.....	1,057	17,491	.....	17,491	18,540	.....	18,540
Department of the Navy	1,382	.....	1,382	17,285	.....	17,285	18,142	.....	18,142
Department of the Air Force	712	.....	712	11,829	.....	11,829	13,715	.....	13,715
Total—Military personnel	3,150	.....	3,150	46,605	.....	46,605	50,398	.....	50,398
Operation and maintenance:									
Department of the Army	1,509	.....	1,509	13,736	.....	13,736	16,025	.....	16,025
Department of the Navy	1,563	.....	1,563	14,164	.....	14,164	15,996	.....	15,996
Department of the Air Force	1,778	.....	1,778	15,985	.....	15,985	15,553	.....	15,553
Defense agencies	1,503	.....	1,503	12,965	.....	12,965	12,412	.....	12,412
Total—Operation and maintenance	6,354	.....	6,354	56,851	.....	56,851	59,986	.....	59,986
Procurement:									
Department of the Army	623	.....	623	5,459	.....	5,459	7,596	.....	7,596
Department of the Navy	2,041	.....	2,041	17,263	.....	17,263	19,415	.....	19,415
Department of the Air Force	1,538	.....	1,538	15,588	.....	15,588	16,778	.....	16,778
Defense agencies	343	.....	343	2,741	.....	2,741	2,333	.....	2,333
Total—Procurement	4,545	.....	4,545	41,050	.....	41,050	46,123	.....	46,123
Research, development, test, and evaluation:									
Department of the Army	450	.....	450	3,819	.....	3,819	4,074	.....	4,074
Department of the Navy	716	.....	716	5,019	.....	5,019	5,355	.....	5,355
Department of the Air Force	1,111	.....	1,111	8,464	.....	8,464	8,392	.....	8,392
Defense agencies	813	.....	813	5,510	.....	5,510	5,967	.....	5,967
Total—Research, development, test and evaluation	3,090	.....	3,090	22,813	.....	22,813	23,789	.....	23,789
Military construction:									
Department of the Army	89	.....	89	604	.....	604	683	.....	683
Department of the Navy	23	.....	23	354	.....	354	582	.....	582
Department of the Air Force	93	.....	93	688	.....	688	772	.....	772
Defense agencies	260	.....	260	1,321	.....	1,321	1,049	.....	1,049
Total—Military construction	465	.....	465	2,967	.....	2,967	3,086	.....	3,086
Family housing:									
Department of the Army	111	.....	111	846	.....	846	877	.....	877
Department of the Navy	67	.....	67	524	.....	524	564	.....	564
Department of the Air Force	78	.....	78	688	.....	688	595	.....	595
Defense agencies	9	2	7	69	22	47	56	9	46
Revolving and management funds:									
Department of the Army	85	.....	85	56	.....	56	21	.....	21
Department of the Navy	21	.....	21	244	.....	244	-54	.....	-54
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	478	.....	478	2,545	.....	2,545	1,504	.....	1,504
Other	-14	1	-15	-239	4	-243	-123	3	-127
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	(*)	(*)
Department of the Navy	3	2	1	22	9	12	31	12	19
Department of the Air Force .....	(*)	.....	(*)	6	6	(*)	23	19	4
Defense agencies	7	.....	7	150	.....	150	71	.....	71
Proprietary receipts from the public:									
Department of the Army .....	.....	-60	60	.....	49	-49	.....	244	-244
Department of the Navy .....	.....	-18	18	.....	67	-67	.....	116	-116
Department of the Air Force .....	.....	-23	23	.....	328	-328	.....	295	-295
Defense agencies .....	.....	12	-12	.....	208	-208	.....	20	-20
Intrabudgetary transactions:									
Department of the Army	-32	.....	-32	120	.....	120	144	.....	144
Department of the Navy	5	.....	5	528	.....	528	496	.....	496
Department of the Air Force	4	.....	4	120	.....	120	116	.....	116
Defense agencies	18	.....	18	-56	.....	-56	-1,017	.....	-1,017
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	6	-6	.....	18	-18
Defense agencies .....	.....	(*)	(*)	.....	(*)	(*)	.....	27	-27
Total—Department of Defense—Military	18,444	-85	18,530	175,907	698	175,209	186,685	785	185,920

Table 5. Outlays of the U.S. Government, May 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	72	.....	72	589	.....	589	660	.....	660
Operation and maintenance, general	86	.....	86	693	.....	693	921	.....	921
Other	104	.....	104	1,048	.....	1,048	827	.....	827
Proprietary receipts from the public .....	.....	22	-22	.....	110	-110	.....	128	-128
Total—Corps of Engineers	262	22	241	2,330	110	2,220	2,407	128	2,279
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,908	.....	11,908	12,273	.....	12,273
Retired pay .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Military retirement fund	2,249	.....	2,249	17,684	.....	17,684	17,066	.....	17,066
Intrabudgetary transactions .....	.....	.....	.....	-11,908	.....	-11,908	-12,273	.....	-12,273
Education benefits	12	.....	12	127	.....	127	126	.....	126
Other	7	.....	7	52	2	50	46	3	43
Proprietary receipts from the public .....	.....	1	-1	.....	8	-8	.....	6	-6
Total—Department of Defense—Civil	2,530	22	2,507	20,194	120	20,073	19,645	137	19,508
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	735	.....	735	4,859	.....	4,859	4,724	.....	4,724
Impact aid	30	.....	30	702	.....	702	745	.....	745
School improvement programs	131	.....	131	1,019	.....	1,019	1,107	.....	1,107
Indian education	6	.....	6	52	.....	52	53	.....	53
Other	1	.....	1	7	.....	7	9	.....	9
Total—Office of Elementary and Secondary Education	904	.....	904	6,639	.....	6,639	6,638	.....	6,638
Office of Bilingual Education and Minority Languages Affairs:									
Affairs	20	.....	20	150	.....	150	131	.....	131
Office of Special Education and Rehabilitative Services:									
Special education	255	.....	255	2,071	.....	2,071	1,814	.....	1,814
Rehabilitation services and disability research	173	.....	173	1,524	.....	1,524	1,373	.....	1,373
Special institutions for persons with disabilities	9	.....	9	90	.....	90	88	.....	88
Office of Vocational and Adult Education	93	.....	93	947	.....	947	1,029	.....	1,029
Office of Postsecondary Education:									
College housing loans .....	.....	6	-6	1	38	-36	12	50	-38
Student financial assistance	358	.....	358	5,205	.....	5,205	5,483	.....	5,483
Federal family education loans	275	.....	275	-2,376	.....	-2,376	3,003	.....	3,003
Higher education	64	.....	64	485	.....	485	473	.....	473
Howard University	24	.....	24	143	.....	143	133	.....	133
Other	30	.....	30	62	.....	62	12	.....	12
Total—Office of Postsecondary Education	750	6	744	3,520	38	3,482	9,116	50	9,066
Office of Educational Research and Improvement:									
Departmental management	34	.....	34	286	.....	286	241	.....	241
Proprietary receipts from the public	22	.....	22	243	.....	243	231	.....	231
.....	.....	12	-12	.....	116	-116	.....	47	-47
Total—Department of Education	2,261	18	2,243	15,470	154	15,316	20,661	97	20,564
Department of Energy:									
Atomic energy defense activities									
.....	939	.....	939	7,889	.....	7,889	7,104	.....	7,104
Energy programs:									
General science and research activities	94	.....	94	853	.....	853	952	.....	952
Energy supply, R and D activities	247	.....	247	2,015	.....	2,015	1,877	.....	1,877
Uranium supply and enrichment activities	8	.....	8	245	.....	245	755	.....	755
Fossil energy research and development	37	.....	37	270	.....	270	261	.....	261
Energy conservation	53	.....	53	370	.....	370	331	.....	331
Strategic petroleum reserve	21	.....	21	196	.....	196	303	.....	303
Clean coal technology .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	22	.....	22	175	.....	175	165	.....	165
Other	73	(* *)	73	587	2	585	102	2	100
Total—Energy programs	557	(* *)	557	4,711	2	4,709	4,746	2	4,743
Power Marketing Administration									
Departmental administration	146	153	-7	1,176	1,148	28	1,391	981	410
Proprietary receipts from the public	49	.....	49	300	.....	300	261	.....	261
Intrabudgetary transactions .....	.....	276	-276	.....	1,147	-1,147	.....	1,504	-1,504
Offsetting governmental receipts	-49	.....	-49	-274	.....	-274	-219	.....	-219
.....	.....	56	-56	.....	107	-107	.....	19	-19
Total—Department of Energy	1,643	485	1,158	13,802	2,404	11,398	13,283	2,506	10,777

Table 5. Outlays of the U.S. Government, May 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	66	(* *)	66	508	2	505	492	3	489
Health Resources and Services Administration	234	.....	234	1,539	.....	1,539	1,496	.....	1,496
Indian Health Services	154	.....	154	1,149	.....	1,149	1,069	.....	1,069
Centers for Disease Control and Prevention	111	.....	111	969	.....	969	849	.....	849
National Institutes of Health	911	.....	911	6,810	.....	6,810	6,381	.....	6,381
Substance Abuse and Mental Health Services Administration									
Administration	205	.....	205	1,547	.....	1,547	1,802	.....	1,802
Agency for Health Care Policy and Research	11	.....	11	64	.....	64	35	.....	35
Assistant secretary for health	-62	.....	-62	133	.....	133	105	.....	105
Total—Public Health Service	1,630	(* *)	1,630	12,720	2	12,717	12,230	3	12,227
Health Care Financing Administration:									
Grants to States for Medicaid	6,982	.....	6,982	54,083	.....	54,083	49,131	.....	49,131
Payments to health care trust funds	2,980	.....	2,980	27,422	.....	27,422	29,860	.....	29,860
Federal hospital insurance trust fund:									
Benefit payments	8,249	.....	8,249	65,953	.....	65,953	58,734	.....	58,734
Administrative expenses	90	.....	90	826	.....	826	793	.....	793
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	8,339	.....	8,339	66,779	.....	66,779	59,527	.....	59,527
Federal supplementary medical insurance trust fund:									
Benefit payments	4,482	.....	4,482	37,046	.....	37,046	33,651	.....	33,651
Administrative expenses	140	.....	140	1,119	.....	1,119	962	.....	962
Total—FSMI trust fund	4,623	.....	4,623	38,165	.....	38,165	34,614	.....	34,614
Other	21	.....	21	17	.....	17	81	.....	81
Total—Health Care Financing Administration	22,944	.....	22,944	186,466	.....	186,466	173,213	.....	173,213
Social Security Administration:									
Payments to Social Security trust funds	7	.....	7	4,145	.....	4,145	4,623	.....	4,623
Special benefits for disabled coal miners	64	.....	64	521	.....	521	539	.....	539
Supplemental security income program	226	.....	226	16,137	.....	16,137	14,964	.....	14,964
Total—Social Security Administration	298	.....	298	20,803	.....	20,803	20,127	.....	20,127
Administration for children and families:									
Family support payments to States	1,480	.....	1,480	11,294	.....	11,294	10,695	.....	10,695
Low income home energy assistance	133	.....	133	1,835	.....	1,835	986	.....	986
Refugee and entrant assistance	16	.....	16	254	.....	254	265	.....	265
Community Services Block Grant	40	.....	40	295	.....	295	252	.....	252
Payments to States for afdc work programs	63	.....	63	538	.....	538	487	.....	487
Interim assistance to States for legalization	15	.....	15	615	.....	615	93	.....	93
Payments to States for child care assistance	51	.....	51	516	.....	516	232	.....	232
Social services block grant	237	.....	237	1,849	.....	1,849	1,955	.....	1,955
Children and families services programs	325	.....	325	2,615	.....	2,615	2,418	.....	2,418
Payments to States for foster care and adoption assistance	262	.....	262	2,064	.....	2,064	1,724	.....	1,724
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Administration for children and families	2,622	.....	2,622	21,874	.....	21,874	19,106	.....	19,106
Administration on aging	62	.....	62	549	.....	549	355	.....	355
Office of the Secretary	25	.....	25	130	.....	130	125	.....	125
Proprietary receipts from the public .....	.....	1,608	-1,608	.....	12,095	-12,095	.....	10,421	-10,421
Intradudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-2,980	.....	-2,980	-26,268	.....	-26,268	-29,378	.....	-29,378
Payments for tax and other credits:									
Federal hospital insurance trust fund .....	.....	.....	.....	-1,154	.....	-1,154	-481	.....	-481
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, except Social Security	24,601	1,608	22,993	215,120	12,097	203,022	195,297	10,424	184,872

Table 5. Outlays of the U.S. Government, May 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	23,192	.....	23,192	183,267	.....	183,267	175,356	.....	175,356
Administrative expenses and construction	60	.....	60	1,054	.....	1,054	1,234	.....	1,234
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	23,252	.....	23,252	184,321	.....	184,321	176,590	.....	176,590
Federal disability insurance trust fund:									
Benefit payments	3,180	.....	3,180	24,168	.....	24,168	22,052	.....	22,052
Administrative expenses and construction	95	.....	95	662	.....	662	591	.....	591
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,275	.....	3,275	24,829	.....	24,829	22,643	.....	22,643
Proprietary receipts from the public .....	.....	2	-2	.....	10	-10	.....	(* *)	(* *)
Intrabudgetary transactions ¹	-7	.....	-7	-4,140	.....	-4,140	-4,636	.....	-4,636
Total—Department of Health and Human Services, Social Security(off-budget)	26,520	2	26,518	205,011	10	205,001	194,598	(* *)	194,597
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	15	13	3	101	87	14	51	47	4
Credit accounts:									
Federal housing administration fund	-271	-76	-195	3,884	4,162	-277	3,811	3,318	493
Housing for the elderly or handicapped fund	-12	61	-73	696	469	227	791	430	361
Other	34	.....	34	293	(* *)	293	198	(* *)	198
Rent supplement payments	15	.....	15	48	.....	48	37	.....	37
Homeownership assistance	9	.....	9	70	.....	70	58	.....	58
Rental housing assistance	59	.....	59	439	.....	439	437	.....	437
Rental housing development grants .....	(* *)	.....	(* *)	5	.....	5	13	.....	13
Low-rent public housing	113	.....	113	545	.....	545	564	.....	564
Public housing grants	279	.....	279	2,155	.....	2,155	1,592	.....	1,592
College housing grants	2	.....	2	13	.....	13	13	.....	13
Lower income housing assistance	876	.....	876	6,980	.....	6,980	7,176	.....	7,176
Section 8 contract renewals	291	.....	291	2,285	.....	2,285	1,568	.....	1,568
Other	7	.....	7	42	.....	42	14	.....	14
Total—Housing programs	1,417	-2	1,419	17,555	4,718	12,837	16,324	3,795	12,529
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	1	(* *)	1	293	195	98	137	24	114
Payments for operation of low-income housing projects	262	.....	262	1,698	.....	1,698	1,583	.....	1,583
Community Partnerships Against Crime	16	.....	16	107	.....	107	66	.....	66
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Public and Indian Housing programs	279	(* *)	279	2,098	195	1,903	1,786	24	1,762
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	.....	.....	(* *)	1	-1	.....	2	-2
Guarantees of mortgage-backed securities	64	95	-30	697	1,029	-332	761	1,099	-337
Total—Government National Mortgage Association	64	95	-30	697	1,029	-333	761	1,101	-340
Community Planning and Development:									
Community Development Grants	288	.....	288	2,261	.....	2,261	2,077	.....	2,077
Home investment partnerships program	73	.....	73	438	.....	438	84	.....	84
Other	20	9	11	192	87	106	193	75	118
Total—Community Planning and Development	381	9	372	2,891	87	2,804	2,355	75	2,280
Management and Administration	28	.....	28	337	.....	337	364	.....	364
Other	2	.....	2	23	.....	23	23	.....	23
Proprietary receipts from the public .....	.....	22	-22	.....	175	-175	.....	204	-204
Offsetting governmental receipts .....	.....	.....	.....	.....	5	-5	.....	3	-3
Total—Department of Housing and Urban Development	2,172	124	2,048	23,601	6,210	17,391	21,613	5,202	16,411

Table 5. Outlays of the U.S. Government, May 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	47	.....	47	437	.....	437	422	.....	422
Other	15	.....	15	153	.....	153	152	.....	152
Minerals Management Service	54	.....	54	513	.....	513	465	.....	465
Office of Surface Mining Reclamation and Enforcement	23	.....	23	192	.....	192	195	.....	195
Total—Land and minerals management	139	.....	139	1,296	.....	1,296	1,234	.....	1,234
Water and science:									
Bureau of Reclamation:									
Construction program	15	.....	15	191	.....	191	174	.....	174
Operation and maintenance	28	.....	28	179	.....	179	185	.....	185
Other	43	6	38	289	109	180	317	96	221
Central Utah project .....	(*)	.....	(*)	20	.....	20	.....	.....	.....
Geological Survey	47	.....	47	404	.....	404	421	.....	421
Bureau of Mines	16	2	13	127	18	109	135	19	115
Total—Water and science	149	8	141	1,209	127	1,083	1,233	116	1,117
Fish and wildlife and parks:									
United States Fish and Wildlife Service	85	.....	85	811	.....	811	854	.....	854
National Biological Survey	9	.....	9	59	.....	59	.....	.....	.....
National Park Service	107	.....	107	960	.....	960	952	.....	952
Total—Fish and wildlife and parks	200	.....	200	1,830	.....	1,830	1,805	.....	1,805
Bureau of Indian Affairs:									
Operation of Indian programs	45	.....	45	886	.....	886	910	.....	910
Indian tribal funds	19	.....	19	190	.....	190	112	.....	112
Other	15	(*)	14	320	6	314	199	14	185
Total—Bureau of Indian Affairs	78	(*)	78	1,396	6	1,389	1,221	14	1,207
Territorial and international affairs	13	.....	13	205	.....	205	173	.....	173
Departmental offices	17	.....	17	97	.....	97	91	.....	91
Proprietary receipts from the public .....	.....	138	-138	.....	1,324	-1,324	.....	1,322	-1,322
Intrabudgetary transactions	-2	.....	-2	-201	.....	-201	-89	.....	-89
Offsetting governmental receipts .....	.....	.....	.....	.....	(*)	(*)	.....	(*)	(*)
Total—Department of the Interior	595	147	448	5,832	1,457	4,375	5,668	1,452	4,216
Department of Justice:									
Legal activities	159	.....	159	1,608	.....	1,608	1,952	.....	1,952
Federal Bureau of Investigation	159	.....	159	1,432	.....	1,432	1,358	.....	1,358
Drug Enforcement Administration	49	.....	49	516	.....	516	530	.....	530
Immigration and Naturalization Service	155	.....	155	990	.....	990	1,000	.....	1,000
Federal Prison System	195	11	185	1,579	78	1,501	1,442	63	1,379
Office of Justice Programs	100	.....	100	579	.....	579	633	.....	633
Other	103	.....	103	401	.....	401	668	.....	668
Intrabudgetary transactions	-4	.....	-4	-23	.....	-23	-190	.....	-190
Offsetting governmental receipts .....	.....	70	-70	.....	358	-358	.....	333	-333
Total—Department of Justice	917	81	836	7,082	437	6,645	7,392	396	6,997
Department of Labor:									
Employment and Training Administration:									
Training and employment services	333	.....	333	2,554	.....	2,554	2,482	.....	2,482
Community Service Employment for Older Americans	36	.....	36	257	.....	257	263	.....	263
Federal unemployment benefits and allowances	1	.....	1	95	.....	95	103	.....	103
State unemployment insurance and employment service operations	-20	.....	-20	144	.....	144	-1	.....	-1
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	7,050	.....	7,050
Advances to the unemployment trust fund and other funds	19	.....	19	2,547	.....	2,547	873	.....	873

Table 5. Outlays of the U.S. Government, May 1994 and Other Periods—Continued
 (\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,815	.....	1,815	20,012	.....	20,012	24,699	.....	24,699
State administrative expenses	282	.....	282	2,090	.....	2,090	2,272	.....	2,272
Federal administrative expenses	7	.....	7	132	.....	132	81	.....	81
Veterans employment and training	18	.....	18	125	.....	125	114	.....	114
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	4	.....	4	49	.....	49	53	.....	53
Other	2	.....	2	14	.....	14	14	.....	14
Total—Unemployment trust fund	2,128	.....	2,128	22,422	.....	22,422	27,232	.....	27,232
Other	5	.....	5	58	.....	58	70	.....	70
Total—Employment and Training Administration	2,503	.....	2,503	28,076	.....	28,076	38,071	.....	38,071
Pension Benefit Guaranty Corporation	71	138	-68	844	1,124	-281	551	1,203	-651
Employment Standards Administration:									
Salaries and expenses	19	.....	19	154	.....	154	153	.....	153
Special benefits	151	.....	151	33	.....	33	104	.....	104
Black lung disability trust fund	50	.....	50	401	.....	401	408	.....	408
Other	10	.....	10	83	.....	83	81	.....	81
Occupational Safety and Health Administration	25	.....	25	194	.....	194	188	.....	188
Bureau of Labor Statistics	22	.....	22	176	.....	176	191	.....	191
Other	48	.....	48	314	.....	314	299	.....	299
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	2	-2	.....	2	-2
Intrabudgetary transactions	-79	.....	-79	-2,976	.....	-2,976	-8,648	.....	-8,648
Total—Department of Labor	2,818	139	2,679	27,299	1,126	26,173	31,399	1,204	30,194
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	79	.....	79	1,209	.....	1,209	1,443	.....	1,443
Acquisition and maintenance of buildings abroad	62	.....	62	387	.....	387	311	.....	311
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	125	.....	125	119	.....	119
Foreign Service retirement and disability fund	32	.....	32	265	.....	265	276	.....	276
Other	4	.....	4	75	.....	75	68	.....	68
Total—Administration of Foreign Affairs	177	.....	177	2,060	.....	2,060	2,218	.....	2,218
International organizations and Conferences	25	.....	25	1,182	.....	1,182	1,118	.....	1,118
Migration and refugee assistance	97	.....	97	475	.....	475	492	.....	492
International narcotics control	15	.....	15	79	.....	79	93	.....	93
Other	7	.....	7	45	.....	45	48	.....	48
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	(* *)	(* *)
Intrabudgetary transactions .....	(* *)	.....	(* *)	-176	.....	-176	-165	.....	-165
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	320	.....	320	3,664	.....	3,664	3,803	(* *)	3,803
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,430	.....	1,430	11,092	.....	11,092	9,335	.....	9,335
Other	4	.....	4	85	.....	85	93	.....	93
Other programs	22	.....	22	162	.....	162	147	.....	147
Total—Federal Highway Administration	1,456	.....	1,456	11,339	.....	11,339	9,576	.....	9,576
National Highway Traffic Safety Administration	19	.....	19	169	.....	169	158	.....	158
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation .....	.....	.....	.....	425	.....	425	345	.....	345
Other	31	1	29	245	8	237	239	11	228
Total—Federal Railroad Administration	31	1	29	670	8	662	584	11	573

Table 5. Outlays of the U.S. Government, May 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	-149	.....	-149	-63	.....	-63	1,234	.....	1,234
Discretionary grants	167	.....	167	1,077	.....	1,077	818	.....	818
Other	312	.....	312	2,023	.....	2,023	274	.....	274
Total—Federal Transit Administration	329	.....	329	3,037	.....	3,037	2,326	.....	2,326
Federal Aviation Administration:									
Operations	167	.....	167	1,684	.....	1,684	1,491	.....	1,491
Airport and airway trust fund:									
Grants-in-aid for airports	102	.....	102	1,027	.....	1,027	1,234	.....	1,234
Facilities and equipment	198	.....	198	1,473	.....	1,473	1,293	.....	1,293
Research, engineering and development	19	.....	19	141	.....	141	123	.....	123
Operations	191	.....	191	1,434	.....	1,434	1,520	.....	1,520
Total—Airport and airway trust fund	510	.....	510	4,074	.....	4,074	4,169	.....	4,169
Other	(*)	(*)	(*)	(*)	1	-1	(*)	2	-1
Total—Federal Aviation Administration	676	(*)	676	5,759	1	5,758	5,661	2	5,659
Coast Guard:									
Operating expenses	168	.....	168	1,603	.....	1,603	1,606	.....	1,606
Acquisition, construction, and improvements	37	.....	37	219	.....	219	174	.....	174
Retired pay	59	.....	59	333	.....	333	334	.....	334
Other	30	(*)	30	229	4	225	189	4	185
Total—Coast Guard	295	(*)	294	2,385	4	2,381	2,303	4	2,299
Maritime Administration	75	4	72	584	247	337	893	362	532
Other	29	1	28	263	4	259	259	8	251
Proprietary receipts from the public .....	.....	(*)	(*)	.....	3	-3	.....	5	-5
Intrabudgetary transactions .....	(*)	.....	(*)	10	.....	10	-3	.....	-3
Offsetting governmental receipts .....	.....	1	-1	.....	5	-5	.....	50	-50
Total—Department of Transportation	2,910	7	2,903	24,216	272	23,944	21,756	441	21,315
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-202	1	-203	-766	8	-773	-821	9	-830
Other	47	.....	47	116	.....	116	142	.....	142
Financial Management Service:									
Salaries and expenses	21	.....	21	161	.....	161	151	.....	151
Payment to the Resolution Funding Corporation .....	.....	.....	.....	1,751	.....	1,751	1,751	.....	1,751
Claims, judgements, and relief acts	102	.....	102	345	.....	345	372	.....	372
Net interest paid to loan guarantee financing accounts .....	.....	.....	.....	2	.....	2	20	.....	20
Other	13	.....	13	95	.....	95	94	.....	94
Total—Financial Management Service	136	.....	136	2,354	.....	2,354	2,387	.....	2,387
Federal Financing Bank	-114	.....	-114	-216	.....	-216	-216	.....	-216
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	28	.....	28	257	.....	257	241	.....	241
Internal revenue collections for Puerto Rico	15	.....	15	131	.....	131	128	.....	128
United States Customs Service	179	.....	179	1,290	.....	1,290	1,174	.....	1,174
Bureau of Engraving and Printing .....	(*)	.....	(*)	5	.....	5	35	.....	35
United States Mint	-7	.....	-7	-42	.....	-42	-3	.....	-3
Bureau of the Public Debt	13	.....	13	182	.....	182	188	.....	188
Internal Revenue Service:									
Processing tax returns and assistance	158	.....	158	1,122	.....	1,122	1,064	.....	1,064
Tax law enforcement	302	.....	302	2,527	.....	2,527	2,534	.....	2,534
Information systems	104	.....	104	762	.....	762	814	.....	814
Payment where earned income credit exceeds liability for tax	728	.....	728	10,599	.....	10,599	8,505	.....	8,505
Health insurance supplement to earned income credit ..	71	.....	71	421	.....	421	608	.....	608
Refunding internal revenue collections, interest	231	.....	231	1,737	.....	1,737	1,192	.....	1,192
Other	12	.....	12	103	.....	103	102	(*)	102
Total—Internal Revenue Service	1,606	.....	1,606	17,271	.....	17,271	14,818	(*)	14,818

Table 5. Outlays of the U.S. Government, May 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury—Continued									
United States Secret Service	32	.....	32	326	.....	326	346	.....	346
Comptroller of the Currency	28	15	13	251	224	28	230	206	24
Office of Thrift Supervision	13	1	12	117	87	31	142	110	32
Interest on the public debt:									
Public issues (accrual basis)	17,612	.....	17,612	136,554	.....	136,554	137,284	.....	137,284
Special issues (cash basis)	6,332	.....	6,332	50,556	.....	50,556	49,306	.....	49,306
Total—Interest on the public debt	23,943	.....	23,943	187,110	.....	187,110	186,590	.....	186,590
Other	4	.....	4	39	.....	39	42	.....	42
Proprietary receipts from the public .....	.....	194	-194	.....	2,039	-2,039	.....	1,348	-1,348
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-820	.....	-820	-7,256	.....	-7,256	-8,749	.....	-8,749
Offsetting governmental receipts .....	.....	83	-83	.....	508	-508	.....	481	-481
Total—Department of the Treasury	24,903	294	24,609	201,170	2,865	198,304	196,674	2,154	194,519
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,192	.....	1,192	9,909	.....	9,909	9,354	.....	9,354
Other	40	22	18	748	178	570	403	168	235
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	114	68	46	996	479	517	768	250	518
Loan guaranty revolving fund	41	40	1	413	320	93	531	365	166
Other	18	8	10	274	160	115	311	265	45
Compensation and pensions	97	.....	97	11,396	.....	11,396	11,240	.....	11,240
Readjustment benefits	79	.....	79	817	.....	817	601	.....	601
Post-Vietnam era veterans education account	2	.....	2	59	.....	59	77	.....	77
Insurance funds:									
National service life	98	.....	98	823	.....	823	730	.....	730
United States government life	2	.....	2	12	.....	12	13	.....	13
Veterans special life	10	3	7	90	95	-5	86	100	-14
Other	3	.....	3	-3	.....	-3	-1	.....	-1
Total—Veterans Benefits Administration	464	119	346	14,877	1,053	13,824	14,356	981	13,375
Construction	55	.....	55	448	(* *)	448	393	(* *)	393
Departmental administration	119	.....	119	697	.....	697	736	.....	736
Proprietary receipts from the public:									
National service life .....	.....	25	-25	.....	233	-233	.....	265	-265
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	60	-60	.....	1,218	-1,218	.....	505	-505
Intrabudgetary transactions .....	.....	(* *)	(* *)	-27	.....	-27	-22	.....	-22
Total—Department of Veterans Affairs	1,870	225	1,645	26,651	2,682	23,969	25,221	1,920	23,301
Environmental Protection Agency:									
Program and research operations	63	.....	63	561	.....	561	589	.....	589
Abatement, control, and compliance	92	.....	92	819	.....	819	822	.....	822
Water infrastructure financing	155	.....	155	1,262	.....	1,262	1,315	.....	1,315
Hazardous substance superfund	105	.....	105	919	.....	919	919	.....	919
Other	47	(* *)	47	537	3	534	519	17	502
Proprietary receipts from the public .....	.....	23	-23	.....	136	-136	.....	112	-112
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	-250	.....	-250
Offsetting governmental receipts .....	.....	1	-1	.....	6	-6	.....	7	-7
Total—Environmental Protection Agency	463	24	439	3,847	145	3,702	3,913	135	3,778
General Services Administration:									
Real property activities	352	.....	352	-211	.....	-211	142	.....	142
Personal property activities	33	.....	33	-10	.....	-10	23	.....	23
Information Resources Management Service	6	.....	6	57	.....	57	16	.....	16
Other	26	.....	26	86	.....	86	87	.....	87
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	3	-3	.....	3	-3
Total—General Services Administration	417	(* *)	417	-79	3	-82	268	3	265

Table 5. Outlays of the U.S. Government, May 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	508	.....	508	4,309	.....	4,309	4,621	.....	4,621
Space flight, control, and data communications	409	.....	409	3,224	.....	3,224	3,414	.....	3,414
Construction of facilities	30	.....	30	265	.....	265	352	.....	352
Research and program management	161	.....	161	1,091	.....	1,091	1,056	.....	1,056
Other	1	.....	1	10	.....	10	10	.....	10
Total—National Aeronautics and Space Administration	1,110	.....	1,110	8,899	.....	8,899	9,452	.....	9,452
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	379	.....	379	2,634	.....	2,634	2,422	.....	2,422
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,043	.....	3,043	23,967	.....	23,967	23,078	.....	23,078
Employees health benefits fund	1,268	1,356	-88	10,041	10,532	-491	9,526	10,117	-590
Employees life insurance fund	114	439	-325	910	1,825	-915	874	1,700	-826
Retired employees health benefits fund	1	1	(*)	5	5	(*)	6	6	(*)
Other	6	.....	6	102	.....	102	57	.....	57
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-23	.....	-23	-29	.....	-29
Total—Office of Personnel Management	4,809	1,797	3,012	37,635	12,362	25,273	35,935	11,822	24,113
Small Business Administration:									
Public enterprise funds:									
Business loan fund	33	29	4	375	271	105	752	485	267
Disaster loan fund	23	20	2	130	197	-67	288	331	-43
Other	1	1	(*)	16	8	7	31	9	21
Other	63	(*)	63	369	(*)	369	336	(*)	336
Total—Small Business Administration	120	50	70	891	476	414	1,407	826	581
Other independent agencies:									
Action	17	.....	17	109	.....	109	135	.....	135
Board for International Broadcasting	14	.....	14	129	.....	129	163	.....	163
Corporation for National and Community Service	4	.....	4	17	.....	17	.....	.....	.....
Corporation for Public Broadcasting .....	.....	.....	.....	275	.....	275	319	.....	319
District of Columbia:									
Federal payment .....	.....	.....	.....	698	.....	698	698	.....	698
Other .....	.....	.....	.....	3	12	-9	3	24	-21
Equal Employment Opportunity Commission	17	(*)	16	156	(*)	155	149	(*)	149
Export-Import Bank of the United States	39	72	-33	681	1,408	-727	787	1,380	-593
Federal Communications Commission	10	4	6	95	27	68	86	26	60
Federal Deposit Insurance Corporation:									
Bank insurance fund	148	530	-382	1,760	8,129	-6,368	6,335	11,277	-4,942
Savings association insurance fund	3	19	-16	17	551	-534	7	438	-431
FSLIC resolution fund	326	119	207	1,535	2,374	-839	2,163	963	1,200
Affordable housing and bank enterprise	4	.....	4	3	.....	3	1	.....	1
Federal Emergency Management Agency:									
Public enterprise funds	25	32	-8	282	245	37	526	203	323
Disaster relief	267	.....	267	2,434	.....	2,434	1,317	.....	1,317
Emergency management planning and assistance	14	.....	14	153	.....	153	162	.....	162
Other	5	.....	5	168	.....	168	215	.....	215
Federal Trade Commission	8	.....	8	59	.....	59	58	.....	58
Interstate Commerce Commission	2	.....	2	28	.....	28	28	.....	28
Legal Services Corporation	33	.....	33	264	.....	264	268	.....	268
National Archives and Records Administration	22	(*)	22	152	(*)	152	134	(*)	134
National Credit Union Administration:									
Credit union share insurance fund	-26	2	-28	-3	220	-223	24	328	-303
Central liquidity facility .....	(*)	.....	(*)	54	54	(*)	75	75	(*)
Other	8	(*)	8	23	48	-25	22	45	-23

Table 5. Outlays of the U.S. Government, May 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	12	.....	12	114	.....	114	115	.....	115
National Endowment for the Humanities	15	.....	15	105	.....	105	99	.....	99
National Labor Relations Board	12	.....	12	116	.....	116	114	.....	114
National Science Foundation	211	.....	211	1,593	.....	1,593	1,490	.....	1,490
Nuclear Regulatory Commission	38	52	-14	353	337	15	317	324	-7
Panama Canal Commission	45	45	(* *)	346	375	-29	346	364	-19
Postal Service:									
Public enterprise funds (off-budget)	3,755	3,695	60	31,188	33,146	-1,957	30,399	32,243	-1,844
Payment to the Postal Service fund .....	.....	.....	.....	107	.....	107	130	.....	130
Railroad Retirement Board:									
Federal windfall subsidy	22	.....	22	182	.....	182	195	.....	195
Federal payments to the railroad retirement accounts ...	(* *)	.....	(* *)	38	.....	38	44	.....	44
Rail industry pension fund:									
Advances from FOASDI fund	-91	.....	-91	-723	.....	-723	-712	.....	-712
OASDI certifications	91	.....	91	723	.....	723	712	.....	712
Administrative expenses	5	.....	5	48	.....	48	47	.....	47
Interest on refunds of taxes .....	(* *)	.....	(* *)	16	.....	16	5	.....	5
Other	1	.....	1	6	.....	6	4	.....	4
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	-38	.....	-38	-44	.....	-44
Supplemental annuity pension fund	250	.....	250	1,952	.....	1,952	1,924	.....	1,924
Railroad Social Security equivalent benefit account	400	.....	400	3,188	.....	3,188	3,119	.....	3,119
Other .....	.....	.....	.....	(* *)	.....	(* *)	3	.....	3
Total—Railroad Retirement Board	679	.....	679	5,392	.....	5,392	5,297	.....	5,297
Resolution Trust Corporation	2,892	1,116	1,777	12,297	9,619	2,678	9,308	23,640	-14,332
Securities and Exchange Commission	8	.....	8	34	.....	34	67	.....	67
Smithsonian Institution	42	.....	42	238	.....	238	260	.....	260
Tennessee Valley Authority	1,004	791	213	6,728	5,814	914	5,677	4,210	1,467
United States Information Agency	92	(* *)	92	735	(* *)	735	685	(* *)	685
Other	205	141	64	1,663	879	784	783	123	659
Total—Other independent agencies	9,951	6,619	3,332	70,101	63,237	6,863	68,764	75,664	-6,901
Undistributed offsetting receipts:									
Other interest .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,062	.....	-1,062	-8,535	.....	-8,535	-8,773	.....	-8,773
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-143	.....	-143	-1,201	.....	-1,201	-1,190	.....	-1,190
Postal Service employer contributions	-50	.....	-50	-345	.....	-345	-304	.....	-304
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-464	.....	-464	-3,592	.....	-3,592	-3,547	.....	-3,547
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-50	.....	-50	-386	.....	-386	-379	.....	-379
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-9	.....	-9	-73	.....	-73	-72	.....	-72
Office of Personnel Management:									
Civil service retirement and disability fund	-780	.....	-780	-6,548	.....	-6,548	-6,332	.....	-6,332
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement	-2,557	.....	-2,557	-20,682	.....	-20,682	-20,597	.....	-20,597

Table 5. Outlays of the U.S. Government, May 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-4	.....	-4	-13	.....	-13	-13	.....	-13
Department of Defense—Civil:									
Corps of Engineers	-1	.....	-1	-9	.....	-9	-5	.....	-5
Military retirement fund	-4,967	.....	-4,967	-10,224	.....	-10,224	-9,813	.....	-9,813
Education benefits fund	-16	.....	-16	-41	.....	-41	-46	.....	-46
Soldiers' and airmen's home permanent fund .....	(*)	.....	(*)	-6	.....	-6	-15	.....	-15
Other .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-24	.....	-24	-5,364	.....	-5,364	-5,249	.....	-5,249
Federal supplementary medical insurance trust fund ..	-19	.....	-19	-1,090	.....	-1,090	-943	.....	-943
Department of Health and Human Services, Social Security (off-budget):									
- Federal old-age and survivors insurance trust fund ...	-185	.....	-185	-14,294	.....	-14,294	-12,650	.....	-12,650
Federal disability insurance trust fund	-8	.....	-8	-412	.....	-412	-545	.....	-545
Department of Labor:									
Unemployment trust fund	-15	.....	-15	-1,347	.....	-1,347	-1,398	.....	-1,398
Department of State:									
Foreign Service retirement and disability fund	-1	.....	-1	-281	.....	-281	-269	.....	-269
Department of Transportation:									
Highway trust fund	-10	.....	-10	-732	.....	-732	-761	.....	-761
Airport and airway trust fund	-1	.....	-1	-425	.....	-425	-564	.....	-564
Oil spill liability trust fund	-2	.....	-2	-6	.....	-6	-43	.....	-43
Department of Veterans Affairs:									
National service life insurance fund	-2	.....	-2	-541	.....	-541	-543	.....	-543
United States government life Insurance Fund .....	(*)	.....	(*)	-5	.....	-5	-6	.....	-6
Environmental Protection Agency .....	(*)	.....	(*)	-1	.....	-1	-1	.....	-1
National Aeronautics and Space Administration .....	(*)	.....	(*)	-1	.....	-1	-1	.....	-1
Office of Personnel Management:									
Civil service retirement and disability fund	-101	.....	-101	-13,120	.....	-13,120	-12,565	.....	-12,565
Independent agencies:									
Railroad Retirement Board	-93	.....	-93	-426	.....	-426	-676	.....	-676
Other	-3	.....	-3	-10	.....	-10	-10	.....	-10
Other	-15	.....	-15	-113	.....	-113	-14	.....	-14
Total—Interest received by trust funds	-5,467	.....	-5,467	-48,463	.....	-48,463	-46,128	.....	-46,128
Rents and royalties on the outer continental shelf lands ..	.....	475	-475	.....	2,040	-2,040	.....	1,621	-1,621
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Undistributed offsetting receipts	-8,024	475	-8,499	-69,144	2,040	-71,184	-66,725	1,621	-68,346
Total outlays	130,149	14,549	115,600	1,098,330	132,039	966,291	1,081,047	138,995	942,052
Total on-budget	100,580	10,852	89,728	880,815	98,884	781,931	873,172	106,752	766,420
Total off-budget	29,568	3,697	25,871	217,515	33,155	184,360	207,875	32,244	175,632
Total surplus (+) or deficit			-32,054			-165,289			-212,266
Total on-budget			-34,362			-202,091			-241,635
Total off-budget			+2,308			+36,802			+29,369

MEMORANDUM

Receipts offset against outlays [\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	31,810	27,731
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	123,413	132,351
Governmental receipts	1,334	1,263
Total receipts offset against outlays	156,557	161,344

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

²The Postal Service accounting is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through 5/30 and estimates for \$152 million for 5/31.

³Outlays for the Postal Service have been increased in February 1993 by \$301 million and in April 1993 by \$274 million to record money orders issued, previously reported as offsetting receipts; and to record outlays previously reported as a deposit fund; respectively.

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, May 1994 and Other Periods
[\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	40,593	197,807	231,657	4,396,489	4,553,704	4,594,296
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	40,593	197,807	231,657	4,411,489	4,568,704	4,609,296
Plus premium on public debt securities	-19	-9	370	1,373	1,383	1,364
Less discount on public debt securities	611	-10,843	4,700	86,397	74,943	75,554
Total public debt securities net of Premium and discount	39,963	208,641	227,328	4,326,466	4,495,145	4,535,108
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	951	2,651	2,466	24,682	26,382	27,334
Total federal securities	40,914	211,293	229,794	4,351,149	4,521,527	4,562,441
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	13,316	52,945	52,078	1,116,740	1,156,370	1,169,686
Less discount on federal securities held as investments of government accounts	50	-12,011	135	12,709	648	698
Net federal securities held as investments of government accounts	13,265	64,956	51,943	1,104,032	1,155,722	1,168,988
Total borrowing from the public	27,649	146,337	177,852	3,247,117	3,365,804	3,393,453
Accrued interest payable to the public	-17,824	-10,100	-6,908	43,819	51,543	33,719
Allocations of special drawing rights	-20	-5	-217	6,950	6,964	6,944
Deposit funds	-1,076	-1,593	608	6,249	5,732	4,656
Miscellaneous liability accounts (includes checks Outstanding etc.)	-1,170	7,955	6,095	3,228	12,354	11,184
Total liability accounts	7,559	142,594	177,430	3,307,362	3,442,397	3,449,957
Asset accounts (deduct)						
Cash and monetary assets: ²						
U.S. Treasury operating cash:						
Federal Reserve account	-2,290	-11,614	-18,800	17,289	7,965	5,675
Tax and loan note accounts	-19,247	-13,698	-19,689	35,217	40,766	21,519
Balance	-21,537	-25,312	-38,489	52,506	48,731	27,194
Special drawing rights:						
Total holdings	82	319	-2,964	9,203	9,440	9,522
SDR certificates issued to Federal Reserve banks .....	.....	.....	2,000	-8,018	-8,018	-8,018
Balance	82	319	-964	1,185	1,422	1,504
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	12,063	31,762	31,762	31,762
Maintenance of value adjustments	-107	-28	-561	5,864	5,943	5,835
Letter of credit issued to IMF	-28	-251	-9,375	-25,514	-25,737	-25,765
Dollar deposits with the IMF	6	(")	-32	-98	-103	-98
Receivable/Payable (-) for interim maintenance of value adjustments	74	17	320	90	33	106
Balance	-56	-262	2,414	12,103	11,897	11,841
Loans to International Monetary Fund .....	.....	.....	.....	(")	(")	(")
Other cash and monetary assets	-817	2,851	1,587	22,414	26,081	25,265
Total cash and monetary assets	-22,329	-22,404	-35,451	88,208	88,132	65,804
Net activity, guaranteed loan financing	-125	-2,222	-2,395	-6,320	-8,417	-8,542
Net activity, direct loan financing	680	3,015	2,515	6,862	9,197	9,877
Miscellaneous asset accounts	-2,668	-636	714	-636	1,396	-1,272
Total asset accounts	-24,441	-22,247	-34,617	88,114	90,308	65,867
Excess of liabilities (+) or assets (-)	+32,001	+164,842	+212,047	+3,219,248	+3,352,090	+3,384,090
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	53	447	220	.....	394	447
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	+32,054	+165,289	+212,266	+3,219,248	+3,352,483	+3,384,537

¹Outlays for the Postal Service have been increased in February 1993 by \$301 million and in April 1993 by \$274 million to record money orders issued, previously reported as offsetting receipts; and to record outlays previously reported as a deposit fund; respectively.

²Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue 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 due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, May 1994 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,351,515	3,218,965	2,964,066
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of the Disaster Assistance Liquidating Account, FEMA, to a budgetary status .....	.....	.....	(*)
Revisions by federal agencies to the prior budget results	575	284	101
Reclassification of Thrift Savings Plan Clearing Accounts to a non-budgetary status .....	.....	.....	(*)
Reclassification of Deposit in Transit Differences (Suspense) Clearing Accounts to a budgetary status .....	.....	.....	174
Excess of liabilities beginning of period (current basis)	3,352,090	3,219,248	2,964,341
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	32,054	165,289	212,266
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	32,054	165,289	212,266
Total-on-budget (Table 2)	34,362	202,091	241,635
Total-off-budget (Table 2)	-2,308	-36,802	-29,369
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-53	-447	-220
Profit on sale of gold .....	.....	(*)	.....
Total-transactions not applied to current year's Surplus or deficit	-53	-447	-220
Excess of liabilities close of period	3,384,090	3,384,090	3,176,387

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, May 1994 and Other Periods

Classification	[\$ millions]					
	This Month	Net Transactions (-) denotes net reduction of liability accounts		Account Balances Current Fiscal Year		
		Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States .....	.....	.....	.....	(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	.....	.....	.....	93	93	93
FSLIC resolution fund .....	.....	-145	-194	943	797	797
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	.....	(*)	(*)	7	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	8	-82	-30	213	123	131
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	10	9	176	185	187
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration .....	.....	.....	.....	302	302	302
Tennessee Valley Authority	942	2,868	2,681	21,675	23,601	24,543
Total, agency securities	951	2,651	2,466	24,682	26,382	27,334

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, May 1994 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund	405	.....	.....	405	405
Agency for International Development:						
International Debt Reduction	348	348	348
Housing and other credit guaranty programs	125	125	125
Overseas Private Investment Corporation	8	3	8	16	16
Department of Agriculture:						
Foreign assistance programs	354	70	193	547	547
Commodity Credit Corporation	710	-9,129	4,855	24,745	14,906	15,617
Farmers Home Administration:						
Agriculture credit insurance fund	60	-1,225	68	5,771	4,486	4,546
Self-help housing land development fund	1	(* *)	1	1	1
Rural housing insurance fund	2,134	360	2,910	5,044	5,044
Rural Development Administration:						
Rural development insurance fund	561	41	1,680	2,241	2,241
Rural development loan fund	29	2	5	34	34
Federal Crop Insurance Corporation:						
Federal crop insurance corporation fund	-113	.....	113	.....	.....
Rural Electrification Administration:						
Rural communication development fund	31	.....	25	55	55
Rural electrification and telephone revolving fund	247	275	8,099	8,346	8,346
Rural Telephone Bank	-14	-170	40	802	645	632
Department of Commerce:						
Federal ship financing fund, NOAA	-2	.....	.....	.....
Department of Education:						
Guaranteed student loans	2,058	2,058	2,058
College housing and academic facilities fund	14	.....	154	168	168
College housing loans	(* *)	460	460	460
Department of Energy:						
Isotope production and distribution fund	3	13	13	13
Bonneville power administration fund	107	266	410	2,332	2,490	2,597
Department of Housing and Urban Development:						
Housing programs:						
Housing for the edery and handicapped	-475	185	8,959	8,484	8,484
Public and Indian housing:						
Low-rent public housing	25	25	110	135	135
Department of the Interior:						
Bureau of Reclamation Loans	6	2	5	11	11
Bureau of Mines, Helium Fund	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	9	3	17	26	26
Department of Justice:						
Federal prison industries, incorporated	20	20	20
Department of State:						
Repatriation loans	-1	.....	.....	.....
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds	8	8	8	8	8	15
Settlements of railroad litigation	-39	-39	-39
Amtrak corridor improvement loans	1	2	2	2
Regional rail reorganization program	39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program	(* *)	(* *)	(* *)	(* *)	(* *)
Department of the Treasury:						
Federal Financing Bank revolving fund	-2,294	-13,236	-27,207	114,329	103,386	101,092
Department of Veterans Affairs:						
Loan guaranty revolving fund	1,158	514	860	2,018	2,018
Guaranty and Indemnity fund	612	183	83	695	695
Direct loan revolving fund	7	(* *)	1	8	8
Vocational rehabilitation revolving fund	1	(* *)	2	2	2
Environmental Protection Agency:						
Abatement, control, and compliance loan program	10	3	12	22	22
Small Business Administration:						
Business loan and revolving fund	2,464	.....	3,203	5,667	5,667

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, May 1994 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing for the Treasury:—Continued						
Other independent agencies:						
Export-Import Bank of the United States .....	.....	811	161	386	1,197	1,197
Federal Emergency Management Agency:						
National insurance development fund .....	.....	125	8	42	167	167
Pennsylvania Avenue Development Corporation:						
Land aquisition and development fund .....	.....	9	3	76	85	85
Railroad Retirement Board:						
Railroad retirement account .....	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	252	2,013	1,977	2,690	4,451	4,703
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
-Total agency borrowing from the Treasury financed through public debt securities issued	-1,171	-13,042	-18,010	183,196	171,325	170,154
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-19	-164	-150	4,083	3,938	3,919
Department of Agriculture:						
Rural Electrification Administration	59	-235	-173	22,252	21,959	22,018
Farmers Home Administration:						
Agriculture credit insurance fund	-395	-910	-2,600	8,908	8,393	7,998
Rural housing insurance fund	-320	-585	.....	26,036	25,771	25,451
Rural development insurance fund .....	.....	.....	.....	3,675	3,675	3,675
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	-49	-48	-96	-145	-145
Department of Education:						
Student Loan Marketing Association .....	.....	-4,790	-30	4,790	.....	.....
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund	-1	-6	-25	85	79	78
Department of Housing and Urban Development:						
Low rent housing loans and other expenses .....	.....	-54	-52	1,801	1,747	1,747
Community Development Grants	-1	-16	-35	131	116	115
Department of Interior:						
Territorial and international affairs .....	.....	-1	-28	23	22	22
Department of Transportation:						
Federal Railroad Administration	(* *)	-1	-1	17	16	16
Department of the Treasury:						
Financial Management Service .....	.....	-30	-72	30	.....	.....
General Services Administration:						
Federal buildings fund	37	249	544	1,436	1,648	1,685
Small Business Administration:						
Business loan and investment fund	-5	-57	-76	670	618	613
Independent agencies:						
Export-Import Bank of the United States .....	.....	-948	-950	5,795	4,847	4,847
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	.....	.....	-6,660	.....	.....	.....
Pennsylvania Avenue Development Corporation	9	67	42	150	208	217
Postal Service	-258	-258	537	9,732	9,732	9,473
Resolution Trust Corporation .....	.....	-4,285	-15,758	31,688	27,402	27,402
Tennessee Valley Authority	-1,400	-1,650	-1,673	6,325	6,075	4,675
Washington Metropolitan Transit Authority .....	.....	488	.....	177	665	665
Total borrowing from the Federal Financing Bank	-2,294	-13,237	-27,209	129,332	118,389	116,095

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

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, May 1994 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	(*)	2	1	.....	2	2
Department of Commerce	(*)	3	3	10	13	13
Department of Defense—Military:						
Defense cooperation account .....	.....	-4	-2,020	9	5	5
Department of Energy	179	458	323	4,081	4,360	4,538
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund:						
Public debt securities	892	479	-300	5,214	4,801	5,693
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	-9	2	9	.....	.....
Agency securities .....	.....	-4	.....	20	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	26	316	295	3,221	3,512	3,537
Agency securities .....	.....	(*)	(*)	1	1	1
Other .....	.....	-6	7	191	184	184
Department of the Interior:						
Public debt securities	39	479	399	2,508	2,948	2,987
Department of Labor	83	-11,770	794	16,590	4,738	4,820
Department of Transportation	3	59	70	881	937	940
Department of the Treasury	989	962	1,711	5,773	5,747	6,736
Department of Veterans Affairs:						
Canteen service revolving fund	2	3	-6	38	39	41
Veterans reopened insurance fund	-5	-6	-3	518	518	513
Servicemen's group life insurance fund .....	.....	-109	-50	150	41	41
Independent agencies:						
Export-Import Bank of the United States	49	432	223	76	460	508
Federal Deposit Insurance Corporation:						
Bank insurance fund	360	6,432	-1,654	4,325	10,397	10,757
Savings association insurance fund	16	535	431	1,283	1,803	1,818
FSLIC resolution fund						
Public debt securities	-207	1,303	-709	828	2,338	2,131
Federal Emergency Management Agency:						
National flood insurance fund .....	.....	-71	-422	71	.....	.....
National Credit Union Administration	21	248	326	2,764	2,991	3,012
Postal Service	-26	2,051	2,246	3,027	5,104	5,078
Tennessee Valley Authority	-775	502	-720	3,452	4,729	3,954
Other	-3	83	53	853	939	936
Other	87	189	216	2,715	2,817	2,904
Total public debt securities	1,728	2,560	1,216	58,589	59,421	61,149
Total agency securities .....	.....	-4	(*)	21	17	17
Total Federal funds	1,728	2,556	1,216	58,610	59,438	61,166
Trust funds:						
Legislative Branch:						
Library of Congress	-2	3	3	1	6	4
United States Tax Court	(*)	(*)	(*)	4	5	5
Other	(*)	(*)	(*)	27	27	27
The Judiciary:						
Judicial retirement funds	3	27	15	212	236	239
Department of Agriculture	4	195	7	5	195	199
Department of Commerce .....	(*)	(*)	(*)	.....	(*)	(*)
Department of Defense—Military:						
Voluntary separation incentive fund	-5	-30	902	844	820	815
Other	1	7	-7	151	158	159
Department of Defense—Civil:						
Military retirement fund	3,889	13,169	13,159	96,690	105,970	109,859
Other	39	39	342	1,213	1,213	1,252

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, May 1994 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund:						
Public debt securities	-889	210	2,979	126,078	127,177	126,289
Federal supplementary medical insurance trust fund	-182	92	3,366	23,268	23,542	23,360
Other	12	108	53	659	755	768
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	2,790	37,353	28,937	355,510	390,073	392,862
Federal disability insurance trust fund	-551	-2,301	-1,688	10,237	8,487	7,936
Department of the Interior:						
Public debt securities	13	30	-151	184	202	215
Department of Justice .....	.....	67	143	.....	67	67
Department of Labor:						
Unemployment trust fund	8,527	3,040	1,350	36,607	31,120	39,646
Other	-9	-17	-18	53	46	36
Department of State:						
Foreign Service retirement and disability fund	-25	218	202	6,662	6,905	6,880
Other .....	.....	12	37	38	50	50
Department of Transportation:						
Highway trust fund	-697	-1,987	1,914	22,004	20,715	20,018
Airport and airway trust fund	17	-489	-2,270	12,672	12,166	12,183
Other	29	-87	129	1,675	1,559	1,588
Department of the Treasury	-25	-23	-33	209	211	186
Department of Veterans Affairs:						
General post fund, national homes	(*)	(*)	5	39	38	38
National service life insurance:						
Public debt securities	-82	-56	83	11,666	11,692	11,610
United States government life Insurance Fund	-2	-7	-7	125	119	118
Veterans special life insurance fund	-7	4	14	1,462	1,473	1,466
Environmental Protection Agency	60	495	731	5,477	5,911	5,971
National Aeronautics and Space Administration	(*)	1	(*)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,801	-1,219	-996	311,705	312,286	310,485
Employees health benefits fund	148	622	556	6,794	7,268	7,416
Employees life insurance fund	329	925	830	13,688	14,284	14,613
Retired employees health benefits fund	(*)	(*)	(*)	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(*)	1	2	52	53	53
Japan-United States Friendship Commission	(*)	(*)	(*)	17	17	17
Railroad Retirement Board	-2	-114	254	11,961	11,849	11,847
Other	3	102	18	125	223	227
Total public debt securities	11,587	50,389	50,862	1,058,131	1,096,932	1,108,519
Total trust funds	11,587	50,389	50,862	1,058,131	1,096,932	1,108,519
Grand total	13,316	52,945	52,078	1,116,740	1,156,370	1,169,686

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	37,680	37,634	54,183	74,167	28,107	29,917	60,038	24,384					346,109	320,659
Corporation income taxes	2,158	2,208	28,239	3,916	1,594	15,574	20,586	2,817					77,092	63,424
Social insurance taxes and contributions:														
Employment taxes and contributions	29,440	31,525	33,273	35,831	32,957	35,976	47,348	35,749					282,100	260,690
Unemployment insurance	1,046	2,773	259	794	2,664	522	2,605	10,426					21,089	19,323
Other retirement contributions	343	385	423	358	367	459	370	364					3,068	3,173
Excise taxes	3,597	4,808	4,695	4,011	3,249	5,285	4,050	5,253					34,948	30,598
Estate and gift taxes	990	1,305	1,179	1,105	1,093	1,211	2,378	1,342					10,603	8,534
Customs duties	1,708	1,688	1,584	1,526	1,419	1,745	1,479	1,620					12,769	11,925
Miscellaneous receipts	1,706	781	1,575	1,258	1,424	2,418	2,472	1,589					13,224	11,460
Total—Receipts this year	78,668	83,107	125,408	122,966	72,874	93,108	141,326	83,546					801,002	.....
(On-budget)	55,864	58,700	99,714	94,395	46,880	64,611	104,311	55,366					579,840	.....
(Off-budget)	22,804	24,407	25,694	28,571	25,995	28,497	37,015	28,179					221,162	.....
Total—Receipts prior year	76,829	74,629	113,686	112,716	65,979	83,288	132,017	70,642					.....	729,785
(On budget)	55,052	51,215	89,590	90,127	40,879	57,094	96,307	44,520					.....	524,785
(Off budget)	21,776	23,414	24,096	22,589	25,100	26,194	35,709	26,122					.....	205,000
Outlays														
Legislative Branch	378	206	204	212	202	198	164	188					1,751	1,613
The Judiciary	158	219	190	179	177	386	182	224					1,715	1,667
Executive Office of the President	20	18	16	20	14	14	25	16					142	134
Funds Appropriated to the President:														
International Security Assistance	3,312	408	370	337	468	130	552	409					5,986	6,098
International Development Assistance	548	340	237	179	55	288	507	278					2,431	2,293
Other	133	348	17	156	5	-426	101	86					421	859
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	900	2,263	2,614	974	1,369	1,130	1,342	702					11,294	16,819
Other	3,993	4,886	3,794	3,815	3,373	4,264	3,873	4,206					32,203	30,818
Department of Commerce	264	277	282	244	245	261	231	173					1,977	1,815
Department of Defense:														
Military:														
Military personnel	6,634	5,357	8,626	2,944	5,835	5,959	8,098	3,150					46,605	50,398
Operation and maintenance	6,413	7,049	6,953	8,668	6,156	8,169	7,089	6,354					56,851	59,986
Procurement	5,131	5,132	5,746	4,043	5,600	6,361	4,493	4,545					41,050	46,123
Research, development, test, and evaluation	2,987	2,875	2,949	2,678	2,252	3,292	2,691	3,090					22,813	23,789
Military construction	404	388	390	415	344	372	188	465					2,967	3,086
Family housing	226	208	241	273	265	303	326	263					2,105	2,082
Revolving and management funds	1,568	816	275	-892	542	-1,153	876	569					2,601	1,345
Other	-217	-28	572	-12	-52	69	-209	93					217	-888
Total Military	23,147	21,796	25,752	18,117	20,943	23,372	23,552	18,530					175,209	185,920
Civil	2,550	2,515	2,550	2,509	2,459	2,471	2,513	2,507					20,073	19,508
Department of Education	1,805	3,356	2,535	1,102	1,202	1,004	2,068	2,243					15,316	20,564
Department of Energy	1,710	1,723	1,492	1,269	1,221	1,561	1,263	1,158					11,398	10,777
Department of Health and Human Services, except Social Security:														
Public Health Service	1,467	1,700	1,633	1,178	1,694	1,954	1,462	1,630					12,717	12,227
Health Care Financing Administration:														
Grants to States for Medicaid	7,394	6,626	7,088	6,097	6,202	7,220	6,475	6,982					54,083	49,131
Federal hospital ins. trust fund	7,432	8,006	9,319	7,193	8,196	10,069	8,224	8,339					66,779	59,527
Federal supp. med. ins. trust fund	4,650	4,838	5,846	4,170	4,213	5,293	4,533	4,623					38,165	34,614
Other	3,783	3,801	3,782	2,968	2,926	3,605	3,572	3,001					27,439	29,941
Social Security Administration	2,970	2,061	3,892	1,760	2,087	2,110	5,625	298					20,803	20,127
Administration for children and families	2,797	2,723	2,828	2,771	2,864	2,359	2,910	2,622					21,874	19,106
Other	-5,060	-5,060	-5,094	-4,429	-4,525	-5,109	-5,059	-4,501					-38,837	-39,801
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	22,546	22,554	22,927	23,097	23,250	23,297	23,398	23,252					184,321	176,590
Federal disability ins. trust fund	2,992	2,998	2,991	3,054	3,077	3,212	3,231	3,275					24,829	22,643
Other	-977	-7	-17	-1,559	-10	-13	-1,558	-9					-4,150	-4,637
Department of Housing and Urban Development	2,645	2,415	2,309	1,564	1,886	2,278	2,246	2,048					17,391	16,411

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994—Continued
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of the Interior	527	600	507	675	499	631	489	448					4,375	4,216
Department of Justice	749	905	773	822	734	1,023	802	836					6,645	6,997
Department of Labor:														
Unemployment trust fund	2,710	2,762	3,146	3,044	3,080	3,183	2,369	2,128					22,422	27,232
Other	652	61	673	463	444	26	881	551					3,751	2,962
Department of State	843	586	478	407	360	417	251	320					3,664	3,803
Department of Transportation:														
Highway trust fund	1,774	1,601	1,516	1,244	1,271	1,135	1,203	1,434					11,177	9,428
Other	1,377	1,651	2,224	1,255	1,541	1,791	1,459	1,469					12,767	11,886
Department of the Treasury:														
Interest on the public debt	17,638	22,260	52,712	17,899	16,208	18,122	18,328	23,943					187,110	186,590
Other	-102	75	983	590	4,931	2,844	1,207	666					11,194	7,929
Department of Veterans Affairs:														
Compensation and pensions	1,400	1,406	2,748	61	1,434	1,463	2,787	97					11,396	11,240
National service life	66	57	75	68	57	122	72	74					590	465
United States government life	2	1	2	1	1	2	2	2					12	13
Other	1,338	1,705	1,613	2,001	1,618	1,179	1,045	1,472					11,971	11,583
Environmental Protection Agency	430	506	458	456	430	543	440	439					3,702	3,778
General Services Administration	239	-489	384	-658	344	231	-549	417					-82	265
National Aeronautics and Space Administration	1,079	1,214	1,191	1,015	1,029	1,275	986	1,110					8,899	9,452
Office of Personnel Management	3,335	2,879	3,079	3,249	3,098	3,207	3,413	3,012					25,273	24,113
Small Business Administration	14	146	49	-7	27	64	52	70					414	581
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	52	-182	-1,322	-452	-3,558	-379	-145	-382					-6,368	-4,942
Savings association insurance fund	-5	4	8	-25	-492	-7	-2	-16					-534	-431
FSLIC resolution fund	(* *)	8	-140	-93	-253	-15	-552	207					-839	1,200
Postal Service:														
Public enterprise funds (off-budget)	-509	-237	146	194	184	-746	-1,049	60					-1,957	-1,844
Payment to the Postal Service fund	61			23			23						107	130
Resolution Trust Corporation	7	-1,169	2,471	-74	-678	-439	783	1,777					2,678	-14,332
Tennessee Valley Authority	106	168	101	212	32	-18	101	213					914	1,467
Other independent agencies	1,705	2,048	991	1,402	1,780	1,973	1,489	1,474					12,862	11,851
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,572	-2,449	-2,592	-2,601	-2,592	-2,733	-2,585	-2,557					-20,682	-20,597
Interest received by trust funds	-359	-5,173	-36,027	-122	-458	-130	-726	-5,467					-48,463	-46,128
Rents and royalties on outer continental shelf lands	-21	-461	-145	-313	-223	-266	-136	-475					-2,040	-1,621
Other	(* *)	(* *)	(* *)	(* *)			(* *)	(* *)					(* *)	(* *)
Totals this year:														
Total outlays	124,090	121,488	133,660	107,718	114,440	125,423	123,872	115,600					966,291	.....
(On-budget)	100,567	96,724	121,977	83,526	88,523	100,259	100,625	89,728					781,931	.....
(Off-budget)	23,523	24,764	11,683	24,192	25,917	25,164	23,247	25,871					184,360	.....
Total-surplus (+) or deficit (-)	-45,422	-38,381	-8,252	+15,248	-41,566	-32,315	+17,454	-32,054					-165,289	.....
(On-budget)	-44,704	-38,024	-22,263	+10,869	-41,644	-35,648	+3,686	-34,362					-202,091	.....
(Off-budget)	-719	-357	+14,012	+4,379	+77	+3,333	+13,768	+2,308					+36,802	.....
Total borrowing from the public	4,255	71,028	13,995	-6,933	31,633	26,511	-21,801	27,649					146,337	177,852
Total—outlays prior year	125,620	107,355	152,633	82,899	114,477	127,263	124,200	107,605					.....	942,052
(On-budget)	103,780	83,436	116,572	84,925	89,720	103,025	101,752	83,210					.....	766,420
(Off-budget)	21,841	23,919	36,061	-2,025	24,757	24,237	22,448	24,395					.....	175,632
Total-surplus (+) or deficit (-) prior year	-48,792	-32,726	-38,947	+29,817	-48,498	-43,974	+7,817	-36,963					.....	-212,266
(On-budget)	-48,727	-32,221	-26,982	+5,202	-48,842	-45,931	-5,445	-38,690					.....	-241,635
(Off-budget)	-65	-505	-11,965	+24,614	+344	+1,957	+13,261	+1,727					.....	+29,369

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of May 31, 1994

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	482	510	-27	3,679	4,074	-395	12,672	12,166	12,183
Black lung disability	53	50	3	410	401	9	.....	.....	.....
Federal disability insurance	2,786	3,275	-489	22,432	24,829	-2,398	10,237	8,487	7,936
Federal employees life and health .....	.....	-328	328	.....	-1,133	1,133	20,484	21,554	22,030
Federal employees retirement	1,261	3,076	-1,815	23,306	24,241	-935	318,583	319,431	317,609
Federal hospital insurance	7,508	8,339	-831	66,819	66,779	41	126,078	127,177	126,289
Federal old-age and survivors insurance	26,109	23,252	2,857	221,564	184,321	37,242	355,510	390,073	392,862
Federal supplementary medical insurance ...	4,453	4,623	-170	38,444	38,165	279	23,268	23,542	23,360
Highways	1,178	1,951	-773	11,874	13,840	-1,966	22,004	20,715	20,018
Military advances	1,095	1,129	-34	8,399	8,822	-423	.....	.....	.....
Railroad retirement	468	656	-189	3,242	5,210	-1,968	11,961	11,849	11,847
Military retirement	6,029	2,249	3,781	30,667	17,684	12,983	96,690	105,970	109,859
Unemployment	10,500	2,128	8,371	25,368	22,422	2,946	36,607	31,120	39,646
Veterans life insurance	27	107	-80	780	830	-50	13,253	13,283	13,193
All other trust	399	276	123	3,500	2,635	866	10,784	11,566	11,687
Total trust fund receipts and outlays and investments held from Table 6-D	62,348	51,293	11,055	460,485	413,121	47,364	1,058,131	1,096,932	1,108,519
Less: Interfund transactions	11,100	11,100	.....	116,385	116,385	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	51,248	40,193	11,055	344,100	296,736	47,364			
Total Federal fund receipts and outlays	35,080	78,189	-43,109	478,113	690,766	-212,653			
Less: Interfund transactions	20	20	.....	157	157	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	35,060	78,169	-43,109	477,956	690,609	-212,653			
Less: offsetting proprietary receipts	2,762	2,762	.....	21,054	21,054	.....		
Net budget receipts & outlays	83,546	115,600	-32,054	801,002	966,291	-165,289			

... No transactions.

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

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, May 1994 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	24,384	346,109	320,659
Corporation income taxes	2,817	77,092	63,424
Social insurance taxes and contributions:			
Employment taxes and contributions	35,749	282,100	260,690
Unemployment insurance	10,426	21,089	19,323
Other retirement contributions	364	3,068	3,173
Excise taxes	5,253	34,948	30,598
Estate and gift taxes	1,342	10,603	8,534
Customs	1,620	12,769	11,925
Miscellaneous	1,589	13,224	11,460
Total	83,546	801,002	729,785
NET OUTLAYS			
National defense	19,509	183,736	193,719
International affairs	917	12,462	12,861
General science, space, and technology	1,415	11,344	11,242
Energy	325	3,095	3,519
Natural resources and environment	1,519	13,696	13,670
Agriculture	1,112	13,884	18,855
Commerce and housing credit	1,564	-5,988	-18,572
Transportation	2,869	23,703	21,682
Community and Regional Development	843	7,005	6,398
Education, training, employment and social services	3,841	28,555	32,573
Health	9,074	70,045	64,533
Medicare	11,430	93,297	84,155
Income security	15,796	149,848	144,976
Social Security	26,525	209,146	199,220
Veterans benefits and services	1,666	24,161	23,481
Administration of justice	1,277	10,141	9,987
General government	1,279	7,028	8,649
Interest	17,671	133,855	133,322
Undistributed offsetting receipts	-3,032	-22,721	-22,218
Total	115,600	966,291	942,052

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, January 1993* (Available from the U.S. General Accounting Office, 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 —* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, The Budget of the United States Government, FY 19 —*

- The United States Budget in Brief, FY 19 —*

- Special Analyses*

- Historical Tables*

- Management of the United States Government*

- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the June 1993 Statement will be 2:00 pm EST July 22, 1994.

For sale by the Superintendent of Documents, U.S. Government Printing
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No single copies are sold.

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Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

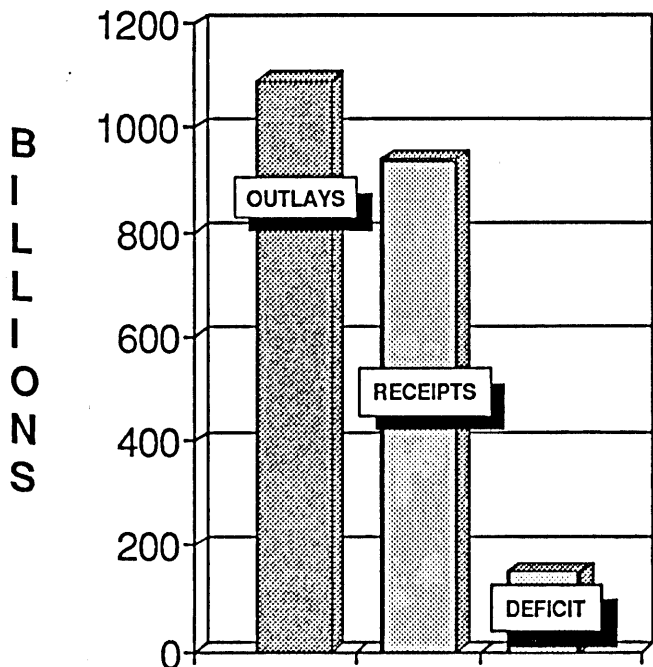
For Fiscal Year 1994 Through June 30, 1994, and Other Periods

Highlight

The budget estimates provided in Tables 2 and 3 are based on the *Mid-Session Review of the FY 1995 Budget*, released by the Office of Management and Budget on July 14, 1994.

This issue includes the semi-annual interest payment to trust funds investing in government securities.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT
THROUGH JUNE 1994



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1993			
October	76,829	125,620	48,792
November	74,629	107,355	32,726
December	113,686	152,633	38,947
January	112,716	82,899	-29,817
February	65,979	114,477	48,498
March	83,288	127,263	43,974
April	132,017	124,200	-7,817
May	70,642	107,605	36,963
June	128,570	117,471	-11,099
July	80,630	120,207	39,577
August	86,737	109,815	23,078
September	127,504	118,939	-8,565
Year-to-Date	1,153,226	1,408,484	255,258
FY 1994			
October	78,668	124,090	45,422
November	83,107	121,488	38,381
December	125,408	133,660	8,252
January	122,966	107,718	-15,248
February	72,874	114,440	41,566
March	93,108	125,423	32,315
April	141,326	123,872	-17,454
May	83,546	115,600	32,054
June	138,124	122,923	-15,202
Year-to-Date	939,126	1,089,213	150,087

¹The receipt, outlay and deficit figures differ from the *FY 1995 Budget*, released by the Office of Management and Budget on February 7, 1994, by \$589 million due mainly to revisions in data following the release of the Final September Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, June 1994 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1993)	Budget Estimates Next Fiscal Year (1995) ¹
Total on-budget and off-budget results:					
Total receipts	138,124	939,126	1,259,905	858,355	1,354,333
On-budget receipts	106,014	685,854	925,569	623,449	1,000,459
Off-budget receipts	32,110	253,272	334,336	234,907	353,874
Total outlays	122,923	1,089,213	1,480,013	1,059,523	1,521,447
On-budget outlays	107,966	889,897	1,199,239	869,897	1,229,419
Off-budget outlays	14,956	199,316	280,774	189,626	292,028
Total surplus (+) or deficit (-)	+15,202	-150,087	-220,108	-201,167	-167,114
On-budget surplus (+) or deficit (-)	-1,952	-204,043	-273,670	-246,448	-228,960
Off-budget surplus (+) or deficit (-)	+17,154	+53,956	+53,562	+45,281	+61,846
Total on-budget and off-budget financing	-15,202	150,087	220,108	201,167	167,114
Means of financing:					
Borrowing from the public	1,898	148,235	210,584	202,609	175,699
Reduction of operating cash, increase (-)	-23,797	1,515	12,506	-1,799	.....
By other means	6,697	337	-2,982	358	-8,585

¹These figures are based on the *Mid-Session Review of the FY 1995 Budget*, released by the Office of Management and Budget on July 14, 1994.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994

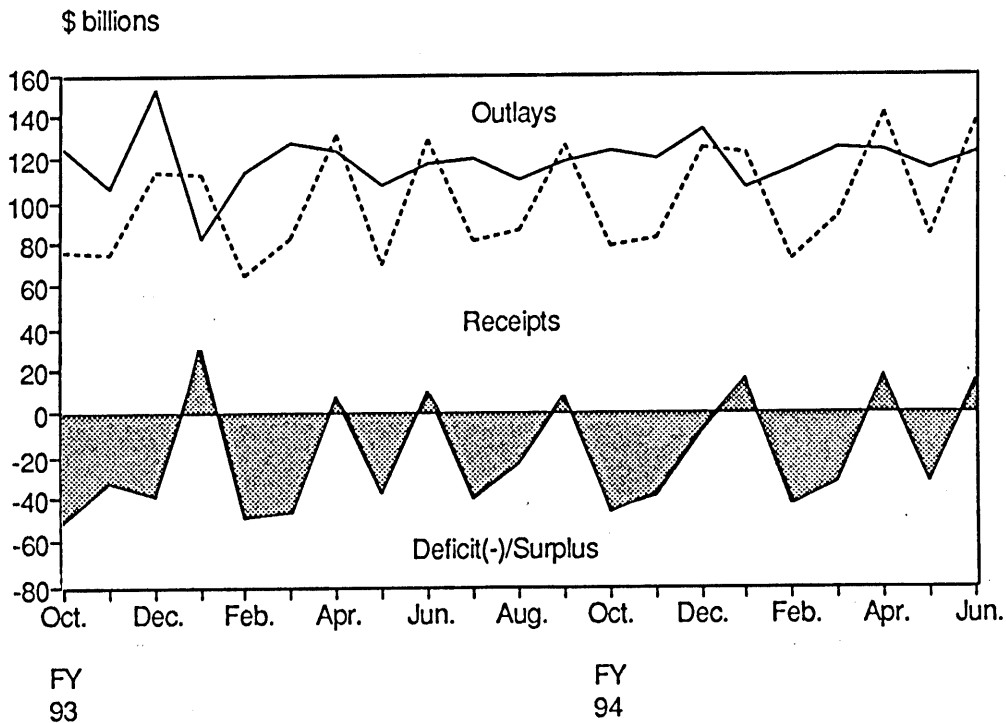


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1993 and 1994

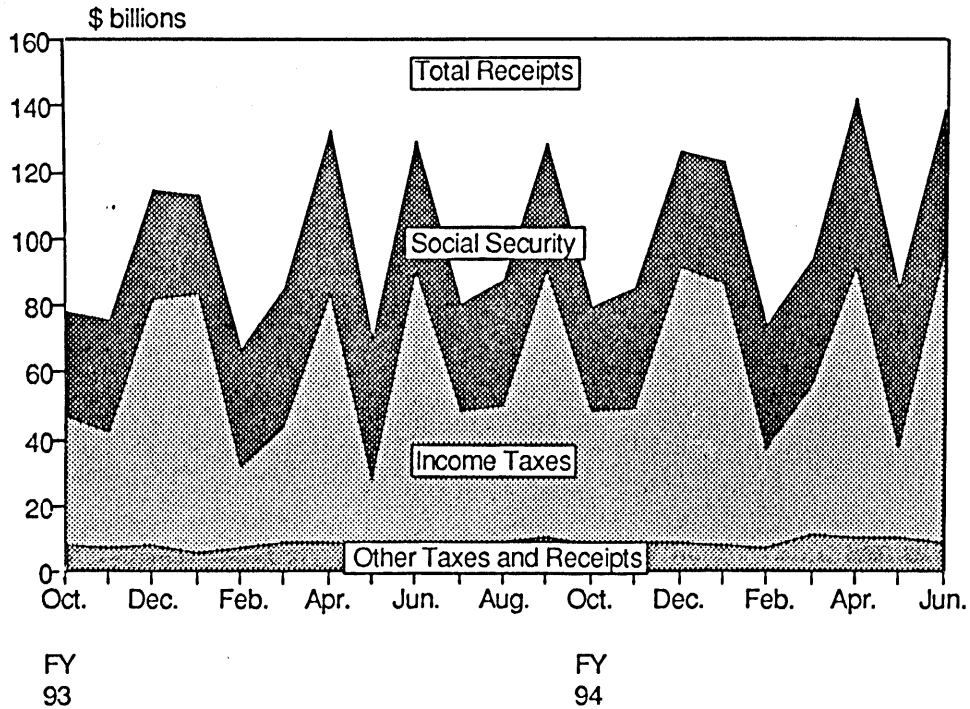


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1993 and 1994

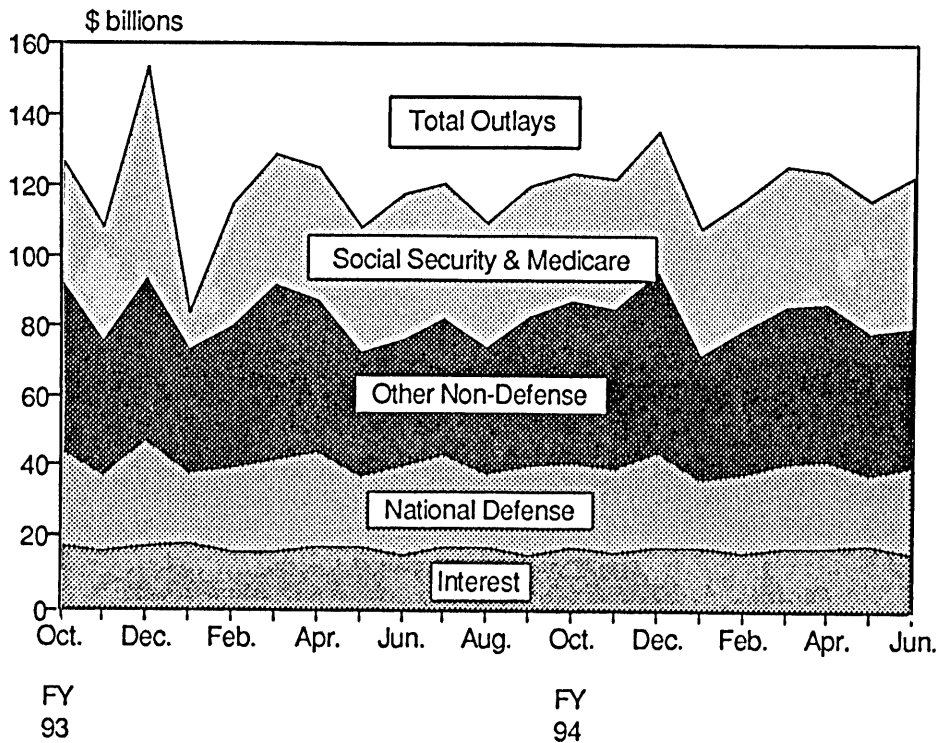


Table 3. Summary of Receipts and Outlays of the U.S. Government, June 1994 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	58,123	404,232	377,104	549,583
Corporation income taxes	29,114	106,207	88,372	139,374
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	32,110	253,272	234,907	334,336
Employment taxes and contributions (on-budget)	8,742	69,681	63,522	93,763
Unemployment insurance	290	21,379	19,624	27,767
Other retirement contributions	366	3,434	3,538	4,729
Excise taxes	4,596	39,544	35,164	54,594
Estate and gift taxes	1,068	11,671	9,433	14,197
Customs duties	1,711	14,479	13,567	20,064
Miscellaneous receipts	2,003	15,226	13,124	21,497
Total Receipts	138,124	939,126	858,355	1,259,905
(On-budget)	106,014	685,854	623,449	925,569
(Off-budget)	32,110	253,272	234,907	334,336
Budget Outlays				
Legislative Branch	191	1,942	1,800	2,749
The Judiciary	159	1,874	1,867	2,870
Executive Office of the President	14	156	147	197
Funds Appropriated to the President	186	9,025	10,034	11,369
Department of Agriculture	4,164	47,661	52,065	63,250
Department of Commerce	201	2,179	1,999	3,276
Department of Defense—Military	23,195	198,403	209,615	267,404
Department of Defense—Civil	2,542	22,615	21,942	30,623
Department of Education	2,144	17,460	22,892	25,708
Department of Energy	1,568	12,965	12,395	17,296
Department of Health and Human Services, except Social Security	26,911	229,933	209,578	314,964
Department of Health and Human Services, Social Security	30,081	235,082	223,315	314,747
Department of Housing and Urban Development	2,125	19,516	18,641	26,337
Department of the Interior	634	5,009	4,751	7,083
Department of Justice	790	7,435	7,726	10,744
Department of Labor	2,793	28,966	34,052	36,917
Department of State	338	4,002	4,185	5,786
Department of Transportation	3,187	27,132	24,406	36,820
Department of the Treasury:				
Interest on the Public Debt	53,306	240,416	238,567	299,003
Other	-181	11,013	7,585	11,115
Department of Veterans Affairs	3,001	26,970	26,160	37,898
Environmental Protection Agency	520	4,222	4,331	6,238
General Services Administration	475	393	775	783
National Aeronautics and Space Administration	1,105	10,004	10,606	14,227
Office of Personnel Management	3,361	28,634	27,461	38,177
Small Business Administration	68	483	611	1,049
Other independent agencies:				
Resolution Trust Corporation	1,233	3,911	-16,318	7,102
Other	-1,953	2,233	5,113	9,473
Undistributed offsetting receipts:				
Interest	-36,407	-84,870	-81,493	-85,891
Other	-2,827	-25,549	-25,282	-37,300
Total outlays	122,923	1,089,213	1,059,523	1,480,013
(On-budget)	107,966	889,897	869,897	1,199,239
(Off-budget)	14,956	199,316	189,626	280,774
Surplus (+) or deficit (-)	+15,202	-150,087	-201,167	-220,108
(On-budget)	-1,952	-204,043	-246,448	-273,670
(Off-budget)	+17,154	+53,956	+45,281	+53,562

¹These figures are based on the *Mid-Session Review of the FY 1995 Budget*, released by the Office of Management and Budget on July 14, 1994.

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

Table 4. Receipts of the U.S. Government, June 1994 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	37,724			348,678			325,299		
Presidential Election Campaign Fund	9			62			25		
Other	21,985			127,428			122,505		
Total—Individual income taxes	59,719	1,596	58,123	476,168	71,936	404,232	447,829	70,725	377,104
Corporation income taxes	29,812	697	29,114	116,623	10,416	106,207	99,369	10,996	88,372
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	26,425		26,425	214,450		214,450	200,829		200,829
Self-Employment Contributions Act taxes	2,577		2,577	14,357		14,357	11,345		11,345
Deposits by States	(*)		(*)	-45		-45	-12		-12
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	29,002		29,002	228,763		228,763	212,162		212,162
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,830		2,830	22,973		22,973	21,528		21,528
Self-Employment Contributions Act taxes	278		278	1,536		1,536	1,217		1,217
Receipts from railroad retirement account									
Deposits by States				(*)		(*)	-1		-1
Other									
Total—FDI trust fund	3,108		3,108	24,509		24,509	22,744		22,744
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	7,467		7,467	61,748		61,748	56,740		56,740
Self-Employment Contributions Act taxes	958		958	4,869		4,869	3,707		3,707
Receipts from Railroad Retirement Board	394		394	394		394	381		381
Deposits by States	(*)		(*)	(*)		(*)	-3		-3
Total—FHI trust fund	8,819		8,819	67,011		67,011	60,826		60,826
Railroad retirement accounts:									
Rail industry pension fund	165	(*)	165	1,726	29	1,696	1,737	10	1,728
Railroad Social Security equivalent benefit	-241		-241	974		974	968		968
Total—Employment taxes and contributions	40,853	(*)	40,853	322,982	29	322,953	298,438	10	298,428
Unemployment insurance:									
State taxes deposited in Treasury	243		243	16,981		16,981	15,132		15,132
Federal Unemployment Tax Act taxes	59	11	48	4,425	80	4,345	4,449	91	4,358
Railroad unemployment taxes	(*)		(*)	21		21	57		57
Railroad debt repayment				32		32	77		77
Total—Unemployment insurance	301	11	290	21,459	80	21,379	19,715	91	19,624
Other retirement contributions:									
Federal employees retirement — employee contributions	355		355	3,359		3,359	3,466		3,466
Contributions for non-federal employees	11		11	76		76	72		72
Total—Other retirement contributions	366		366	3,434		3,434	3,538		3,538
Total—Social insurance taxes and contributions	41,521	11	41,509	347,876	109	347,767	321,691	101	321,590
Excise taxes:									
Miscellaneous excise taxes ¹	2,707	211	2,496	23,339	699	22,640	20,103	531	19,572
Airport and airway trust fund	482		482	3,760	24	3,737	1,958	10	1,948
Highway trust fund	1,563		1,563	13,032	327	12,704	13,339	170	13,169
Black lung disability trust fund	55		55	463		463	474		474
Total—Excise taxes	4,806	211	4,596	40,594	1,050	39,544	35,875	711	35,164
Estate and gift taxes	1,088	20	1,068	11,941	270	11,671	9,678	245	9,433
Customs duties	1,799	88	1,711	15,118	639	14,479	14,145	578	13,567
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	1,788		1,788	12,612		12,612	10,817		10,817
All other	216	1	215	2,629	15	2,614	2,462	155	2,308
Total — Miscellaneous receipts	2,004	1	2,003	15,241	15	15,226	13,279	155	13,124
Total — Receipts	140,749	2,625	138,124	1,023,561	84,435	939,126	941,866	83,511	858,355
Total — On-budget	108,639	2,625	106,014	770,289	84,435	685,854	706,959	83,511	623,449
Total — Off-budget	32,110		32,110	253,272		253,272	234,907		234,907

¹Includes amounts for the windfall profits tax pursuant to P.L. 96-223.
... No Transactions.

(*) Less than \$500,000.
Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, June 1994 and Other Periods
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	39	(* *)	39	320	1	319	341	1	340
House of Representatives	63	1	62	566	14	552	580	8	572
Joint items	7	.....	7	58	.....	58	58	.....	58
Congressional Budget Office	2	.....	2	16	.....	16	16	.....	16
Architect of the Capitol	14	1	13	147	6	140	166	7	158
Library of Congress	26	.....	26	396	.....	396	244	.....	244
Government Printing Office:									
Revolving fund (net)	1	.....	1	32	.....	32	-31	.....	-31
General fund appropriations	9	.....	9	72	.....	72	80	.....	80
General Accounting Office	31	.....	31	320	.....	320	329	.....	329
United States Tax Court	2	.....	2	23	.....	23	24	.....	24
Other Legislative Branch agencies	3	.....	3	23	.....	23	25	.....	25
Proprietary receipts from the public .....	.....	2	-2	.....	4	-4	.....	5	-5
Intrabudgetary transactions .....	(* *)	.....	(* *)	-8	.....	-8	-8	.....	-8
Total—Legislative Branch	195	4	191	1,967	25	1,942	1,822	22	1,800
The Judiciary:									
Supreme Court of the United States	2	.....	2	19	.....	19	18	.....	18
Courts of Appeals, District Courts, and other judicial services	150	(* *)	150	1,773	2	1,771	1,781	(* *)	1,781
Other	7	.....	7	84	.....	84	68	.....	68
Total—The Judiciary	159	(* *)	159	1,876	2	1,874	1,867	(* *)	1,867
Executive Office of the President:									
Compensation of the President and the White House Office	3	.....	3	29	.....	29	29	.....	29
Office of Management and Budget	4	.....	4	42	.....	42	41	.....	41
Other	8	.....	8	85	.....	85	77	.....	77
Total—Executive Office of the President	14	.....	14	156	.....	156	147	.....	147
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	81	76	5	681	462	219	594	456	137
Foreign military financing grants	161	.....	161	3,523	.....	3,523	3,816	.....	3,816
Economic support fund	134	.....	134	2,468	.....	2,468	2,623	.....	2,623
Military assistance	1	.....	1	15	.....	15	-4	.....	-4
Peacekeeping Operations	15	.....	15	57	.....	57	21	.....	21
Other	2	.....	2	22	.....	22	22	.....	22
Proprietary receipts from the public .....	.....	60	-60	.....	466	-466	.....	437	-437
Total—International Security Assistance	394	136	258	6,767	929	5,838	7,071	893	6,178
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association									
.....	.....	.....	.....	637	.....	637	562	.....	562
International organizations and programs	1	.....	1	128	.....	128	222	.....	222
Other	21	.....	21	327	.....	327	356	.....	356
Total—Multilateral Assistance	23	.....	23	1,092	.....	1,092	1,140	.....	1,140
Agency for International Development:									
Functional development assistance program	100	.....	100	1,025	.....	1,025	993	.....	993
Sub-Saharan Africa development assistance	58	.....	58	488	.....	488	500	.....	500
Operating expenses	37	.....	37	384	.....	384	353	.....	353
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	44	.....	44	.....	.....	.....
Other	58	4	54	554	46	508	490	37	453
Proprietary receipts from the public .....	.....	71	-71	.....	572	-572	.....	630	-630
Intrabudgetary transactions .....	.....	.....	.....	-2	.....	-2	.....	.....	.....
Total—Agency for International Development	252	75	178	2,493	618	1,875	2,336	666	1,669
Peace Corps	13	.....	13	149	.....	149	141	.....	141
Overseas Private Investment Corporation	30	16	14	58	167	-110	56	153	-97
Other	6	(* *)	6	67	3	64	65	8	57
Total—International Development Assistance	324	91	233	3,859	788	3,070	3,737	826	2,911
International Monetary Programs	-248	.....	-248	-236	.....	-236	463	.....	463
Military Sales Programs:									
Special defense acquisition fund	19	53	-34	137	234	-97	194	173	21
Foreign military sales trust fund	1,175	.....	1,175	9,997	.....	9,997	9,757	.....	9,757
Kuwait civil reconstruction trust fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	7	(* *)	7
Proprietary receipts from the public .....	.....	1,199	-1,199	.....	9,599	-9,599	.....	9,311	-9,311
Other	2	.....	2	51	.....	51	8	.....	8
Total—Funds Appropriated to the President	1,666	1,480	186	20,575	11,550	9,025	21,238	11,204	10,034

Table 5. Outlays of the U.S. Government, June 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	56	.....	56	523	.....	523	551	.....	551
Cooperative State Research Service	43	.....	43	343	.....	343	326	.....	326
Extension Service	42	.....	42	326	.....	326	299	.....	299
Animal and Plant Health Inspection Service	40	.....	40	355	.....	355	367	.....	367
Food Safety and Inspection Service	37	.....	37	380	.....	380	376	.....	376
Agricultural Marketing Service	16	.....	16	511	1	510	601	1	600
Soil Conservation Service:									
Watershed and flood prevention operations	20	.....	20	195	.....	195	164	.....	164
Conservation operations	44	.....	44	448	.....	448	436	.....	436
Other	7	.....	7	61	.....	61	60	.....	60
Agricultural Stabilization and Conservation Service:									
Conservation programs	36	.....	36	1,881	.....	1,881	1,808	.....	1,808
Other	131	.....	131	600	.....	600	565	.....	565
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	240	104	136	1,616	1,498	118	1,706	1,645	61
Rural housing insurance fund	419	272	148	3,189	2,461	728	2,798	2,414	384
Other .....	.....	.....	.....	(*)	.....	(*)	9	(*)	9
Salaries and expenses	51	.....	51	-203	.....	-203	482	.....	482
Other	9	(*)	9	79	1	78	68	2	66
Total—Farmers Home Administration	719	376	343	4,681	3,961	720	5,063	4,062	1,001
Foreign assistance programs	223	.....	223	814	.....	814	375	.....	375
Rural Development Administration:									
Rural development insurance fund	109	50	60	739	435	304	784	369	415
Rural water and waste disposal grants	30	.....	30	227	.....	227	170	.....	170
Other	2	.....	2	13	.....	13	22	.....	22
Rural Electrification Administration	430	517	-87	2,234	3,233	-1,000	2,318	3,249	-931
Federal Crop Insurance Corporation	30	2	28	1,460	350	1,110	531	325	206
Commodity Credit Corporation:									
Price support and related programs	381	582	-201	15,812	5,509	10,303	22,198	5,602	16,596
National Wool Act Program	4	.....	4	204	.....	204	175	.....	175
Food and Nutrition Service:									
Food stamp program	2,009	.....	2,009	19,133	.....	19,133	18,460	.....	18,460
State child nutrition programs	742	.....	742	5,823	.....	5,823	5,554	.....	5,554
Women, infants and children programs	274	.....	274	2,442	.....	2,442	2,236	.....	2,236
Other	32	.....	32	398	.....	398	491	.....	491
Total—Food and Nutrition Service	3,057	.....	3,057	27,796	.....	27,796	26,741	.....	26,741
Forest Service:									
National forest system	113	.....	113	1,182	.....	1,182	1,242	.....	1,242
Forest and rangeland protection	28	.....	28	239	.....	239	267	.....	267
Forest service permanent appropriations	21	.....	21	281	.....	281	236	.....	236
Other	83	.....	83	484	.....	484	507	.....	507
Total—Forest Service	246	.....	246	2,186	.....	2,186	2,252	.....	2,252
Other	43	3	40	479	27	452	476	29	448
Proprietary receipts from the public .....	.....	52	-52	.....	1,093	-1,093	.....	807	-807
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	-150	.....	-150
Total—Department of Agriculture	5,745	1,581	4,164	62,271	14,610	47,661	66,508	14,443	52,065
Department of Commerce:									
Economic Development Administration	23	3	20	204	13	192	105	15	90
Bureau of the Census	16	.....	16	197	.....	197	260	.....	260
Promotion of Industry and Commerce	34	.....	34	240	.....	240	229	.....	229
Science and Technology:									
National Oceanic and Atmospheric Administration	128	2	126	1,413	11	1,401	1,217	19	1,197
Patent and Trademark Office	-4	.....	-4	32	.....	32	41	.....	41
National Institute of Standards and Technology	16	.....	16	96	.....	96	164	.....	164
Other	7	3	5	66	25	41	57	29	28
Total—Science and Technology	147	5	143	1,608	37	1,571	1,479	48	1,431
Other	-1	.....	-1	69	.....	69	76	.....	76
Proprietary receipts from the public .....	.....	10	-10	.....	90	-90	.....	87	-87
Intrabudgetary transactions .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	(*)	(*)
Total—Department of Commerce	219	18	201	2,318	139	2,179	2,148	149	1,999

Table 5. Outlays of the U.S. Government, June 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,325	.....	2,325	19,817	.....	19,817	21,050	.....	21,050
Department of the Navy	2,229	.....	2,229	19,514	.....	19,514	20,396	.....	20,396
Department of the Air Force	1,522	.....	1,522	13,351	.....	13,351	15,400	.....	15,400
Total—Military personnel	6,076	.....	6,076	52,681	.....	52,681	56,846	.....	56,846
Operation and maintenance:									
Department of the Army	1,746	.....	1,746	15,483	.....	15,483	17,960	.....	17,960
Department of the Navy	2,559	.....	2,559	16,723	.....	16,723	19,600	.....	19,600
Department of the Air Force	2,076	.....	2,076	18,061	.....	18,061	18,505	.....	18,505
Defense agencies	1,509	.....	1,509	14,474	.....	14,474	14,230	.....	14,230
Total—Operation and maintenance	7,890	.....	7,890	64,741	.....	64,741	70,296	.....	70,296
Procurement:									
Department of the Army	693	.....	693	6,152	.....	6,152	8,827	.....	8,827
Department of the Navy	2,280	.....	2,280	19,542	.....	19,542	23,223	.....	23,223
Department of the Air Force	2,092	.....	2,092	17,680	.....	17,680	19,251	.....	19,251
Defense agencies	396	.....	396	3,137	.....	3,137	2,740	.....	2,740
Total—Procurement	5,461	.....	5,461	46,512	.....	46,512	54,040	.....	54,040
Research, development, test, and evaluation:									
Department of the Army	443	.....	443	4,263	.....	4,263	4,650	.....	4,650
Department of the Navy	789	.....	789	5,808	.....	5,808	7,036	.....	7,036
Department of the Air Force	1,167	.....	1,167	9,631	.....	9,631	9,584	.....	9,584
Defense agencies	760	.....	760	6,270	.....	6,270	7,011	.....	7,011
Total—Research, development, test and evaluation	3,159	.....	3,159	25,972	.....	25,972	28,282	.....	28,282
Military construction:									
Department of the Army	47	.....	47	651	.....	651	769	.....	769
Department of the Navy	62	.....	62	416	.....	416	675	.....	675
Department of the Air Force	109	.....	109	798	.....	798	870	.....	870
Defense agencies	246	.....	246	1,567	.....	1,567	1,174	.....	1,174
Total—Military construction	465	.....	465	3,432	.....	3,432	3,488	.....	3,488
Family housing:									
Department of the Army	102	.....	102	947	.....	947	1,007	.....	1,007
Department of the Navy	64	.....	64	588	.....	588	643	.....	643
Department of the Air Force	118	.....	118	807	.....	807	682	.....	682
Defense agencies	13	3	10	82	25	57	62	14	48
Revolving and management funds:									
Department of the Army	99	.....	99	154	.....	154	110	.....	110
Department of the Navy	27	.....	27	271	.....	271	-58	.....	-58
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	-66	.....	-66	2,479	.....	2,479	-4,576	.....	-4,576
Other	-22	1	-23	-261	5	-266	-152	3	-155
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	(*)	(*)
Department of the Navy	5	1	4	27	11	16	37	13	23
Department of the Air Force .....	(*)	.....	(*)	6	6	(*)	24	20	4
Defense agencies	-13	.....	-13	136	.....	136	65	.....	65
Proprietary receipts from the public:									
Department of the Army .....	.....	40	-40	.....	88	-88	.....	304	-304
Department of the Navy .....	.....	58	-58	.....	124	-124	.....	197	-197
Department of the Air Force .....	.....	26	-26	.....	354	-354	.....	247	-247
Defense agencies .....	.....	12	-12	.....	219	-219	.....	7	-7
Intrabudgetary transactions:									
Department of the Army	35	.....	35	155	.....	155	89	.....	89
Department of the Navy	-43	.....	-43	484	.....	484	492	.....	492
Department of the Air Force .....	(*)	.....	(*)	120	.....	120	104	.....	104
Defense agencies	-36	.....	-36	-92	.....	-92	-1,014	.....	-1,014
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	6	-6	.....	21	-21
Defense agencies .....	.....	.....	.....	.....	(*)	(*)	.....	27	-27
Total—Department of Defense—Military	23,335	140	23,195	199,242	839	198,403	210,468	854	209,615

Table 5. Outlays of the U.S. Government, June 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	76	.....	76	665	.....	665	727	.....	727
Operation and maintenance, general	101	.....	101	794	.....	794	1,051	.....	1,051
Other	127	.....	127	1,175	.....	1,175	906	.....	906
Proprietary receipts from the public .....	.....	16	-16	.....	127	-127	.....	140	-140
Total—Corps of Engineers	304	16	288	2,634	127	2,508	2,684	140	2,544
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,908	.....	11,908	12,273	.....	12,273
Retired pay .....	.....	.....	.....	.....	.....	.....	(*)	.....	(*)
Military retirement fund	2,248	.....	2,248	19,932	.....	19,932	19,226	.....	19,226
Intrabudgetary transactions .....	.....	.....	.....	-11,908	.....	-11,908	-12,273	.....	-12,273
Education benefits	4	.....	4	131	.....	131	131	.....	131
Other	4	1	4	57	3	53	51	3	48
Proprietary receipts from the public .....	.....	1	-1	.....	8	-8	.....	7	-7
Total—Department of Defense—Civil	2,560	18	2,542	22,754	139	22,615	22,092	150	21,942
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	599	.....	599	5,459	.....	5,459	5,268	.....	5,268
Impact aid	23	.....	23	725	.....	725	756	.....	756
School improvement programs	139	.....	139	1,158	.....	1,158	1,259	.....	1,259
Indian education	8	.....	8	60	.....	60	61	.....	61
Other	1	.....	1	8	.....	8	12	.....	12
Total—Office of Elementary and Secondary Education	770	.....	770	7,409	.....	7,409	7,356	.....	7,356
Office of Bilingual Education and Minority Languages Affairs									
Affairs	20	.....	20	169	.....	169	158	.....	158
Office of Special Education and Rehabilitative Services:									
Special education	352	.....	352	2,423	.....	2,423	2,048	.....	2,048
Rehabilitation services and disability research	190	.....	190	1,714	.....	1,714	1,557	.....	1,557
Special institutions for persons with disabilities	6	.....	6	96	.....	96	97	.....	97
Office of Vocational and Adult Education	141	.....	141	1,087	.....	1,087	1,263	.....	1,263
Office of Postsecondary Education:									
College housing loans .....	.....	1	-1	1	39	-38	12	53	-40
Student financial assistance	276	.....	276	5,482	.....	5,482	5,782	.....	5,782
Federal family education loans	227	.....	227	-2,149	.....	-2,149	3,480	.....	3,480
Higher education	64	.....	64	549	.....	549	539	.....	539
Howard University	13	.....	13	156	.....	156	151	.....	151
Other	10	.....	10	72	.....	72	13	.....	13
Total—Office of Postsecondary Education	591	1	590	4,111	39	4,072	9,978	53	9,925
Office of Educational Research and Improvement	36	.....	36	323	.....	323	277	.....	277
Departmental management	43	.....	43	286	.....	286	260	.....	260
Proprietary receipts from the public .....	.....	4	-4	.....	120	-120	.....	49	-49
Total—Department of Education	2,149	5	2,144	17,619	159	17,460	22,994	102	22,892
Department of Energy:									
Atomic energy defense activities									
Atomic energy defense activities	932	.....	932	8,822	.....	8,822	8,129	.....	8,129
Energy programs:									
General science and research activities	209	.....	209	1,062	.....	1,062	1,049	.....	1,049
Energy supply, R and D activities	269	.....	269	2,284	.....	2,284	2,134	.....	2,134
Uranium supply and enrichment activities	19	.....	19	264	.....	264	851	.....	851
Fossil energy research and development	38	.....	38	308	.....	308	305	.....	305
Energy conservation	54	.....	54	425	.....	425	380	.....	380
Strategic petroleum reserve	17	.....	17	213	.....	213	335	.....	335
Clean coal technology .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	34	.....	34	209	.....	209	188	.....	188
Other	77	(*)	77	664	2	663	112	2	110
Total—Energy programs	718	(*)	718	5,429	2	5,427	5,354	2	5,352
Power Marketing Administration	119	114	4	1,294	1,262	32	1,673	1,092	581
Departmental administration	28	.....	28	328	.....	328	323	.....	323
Proprietary receipts from the public .....	.....	121	-121	.....	1,269	-1,269	.....	1,746	-1,746
Intrabudgetary transactions	7	.....	7	-266	.....	-266	-223	.....	-223
Offsetting governmental receipts .....	.....	1	-1	.....	109	-109	.....	23	-23
Total—Department of Energy	1,805	237	1,568	15,607	2,641	12,965	15,257	2,863	12,395

Table 5. Outlays of the U.S. Government, June 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	66	(* *)	66	574	3	571	554	3	551
Health Resources and Services Administration	299	.....	299	1,838	.....	1,838	1,786	.....	1,786
Indian Health Services	147	.....	147	1,296	.....	1,296	1,234	.....	1,234
Centers for Disease Control and Prevention	139	.....	139	1,109	.....	1,109	948	.....	948
National Institutes of Health	925	.....	925	7,734	.....	7,734	7,246	.....	7,246
Substance Abuse and Mental Health Services Administration									
Administration	268	.....	268	1,815	.....	1,815	2,045	.....	2,045
Agency for Health Care Policy and Research	20	.....	20	84	.....	84	44	.....	44
Assistant secretary for health	56	.....	56	190	.....	190	157	.....	157
Total—Public Health Service	1,920	(* *)	1,919	14,640	3	14,637	14,015	3	14,012
Health Care Financing Administration:									
Grants to States for Medicaid	7,456	.....	7,456	61,539	.....	61,539	55,837	.....	55,837
Payments to health care trust funds	3,574	.....	3,574	30,996	.....	30,996	33,607	.....	33,607
Federal hospital insurance trust fund:									
Benefit payments	9,293	.....	9,293	75,246	.....	75,246	67,195	.....	67,195
Administrative expenses	81	.....	81	907	.....	907	892	.....	892
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	9,374	.....	9,374	76,152	.....	76,152	68,087	.....	68,087
Federal supplementary medical insurance trust fund:									
Benefit payments	5,273	.....	5,273	42,319	.....	42,319	38,656	.....	38,656
Administrative expenses	143	.....	143	1,262	.....	1,262	1,078	.....	1,078
Total—FSMI trust fund	5,416	.....	5,416	43,581	.....	43,581	39,734	.....	39,734
Other	-9	.....	-9	8	.....	8	94	.....	94
Total—Health Care Financing Administration	25,811	.....	25,811	212,277	.....	212,277	197,359	.....	197,359
Social Security Administration:									
Payments to Social Security trust funds	7	.....	7	4,152	.....	4,152	4,630	.....	4,630
Special benefits for disabled coal miners	63	.....	63	584	.....	584	606	.....	606
Supplemental security income program	1,945	.....	1,945	18,082	.....	18,082	16,814	.....	16,814
Total—Social Security Administration	2,015	.....	2,015	22,818	.....	22,818	22,050	.....	22,050
Administration for children and families:									
Family support payments to States	1,099	.....	1,099	12,393	.....	12,393	11,747	.....	11,747
Low income home energy assistance	100	.....	100	1,935	.....	1,935	995	.....	995
Refugee and entrant assistance	27	.....	27	280	.....	280	271	.....	271
Community Services Block Grant	47	.....	47	342	.....	342	306	.....	306
Payments to States for afdc work programs	74	.....	74	612	.....	612	552	.....	552
Interim assistance to States for legalization	11	.....	11	626	.....	626	114	.....	114
Payments to States for child care assistance	96	.....	96	613	.....	613	279	.....	279
Social services block grant	224	.....	224	2,073	.....	2,073	2,144	.....	2,144
Children and families services programs	312	.....	312	2,927	.....	2,927	2,665	.....	2,665
Payments to States for foster care and adoption assistance	217	.....	217	2,281	.....	2,281	1,971	.....	1,971
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Administration for children and families	2,208	.....	2,208	24,082	.....	24,082	21,045	.....	21,045
Administration on aging	93	.....	93	642	.....	642	401	.....	401
Office of the Secretary	55	.....	55	185	.....	185	132	.....	132
Proprietary receipts from the public .....	.....	1,616	-1,616	.....	13,711	-13,711	.....	11,814	-11,814
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-3,028	.....	-3,028	-29,296	.....	-29,296	-33,126	.....	-33,126
Payments for tax and other credits:									
Federal hospital insurance trust fund	-546	.....	-546	-1,700	.....	-1,700	-481	.....	-481
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, except Social Security	28,527	1,617	26,911	243,647	13,714	229,933	221,395	11,817	209,578

Table 5. Outlays of the U.S. Government, June 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	23,192	.....	23,192	206,459	.....	206,459	197,583	.....	197,583
Administrative expenses and construction	154	.....	154	1,209	.....	1,209	1,385	.....	1,385
Payment to railroad retirement account	3,420	.....	3,420	3,420	.....	3,420	3,353	.....	3,353
Interest expense on interfund borrowings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	26,765	.....	26,765	211,087	.....	211,087	202,321	.....	202,321
Federal disability insurance trust fund:									
Benefit payments	3,144	.....	3,144	27,312	.....	27,312	24,895	.....	24,895
Administrative expenses and construction	73	.....	73	735	.....	735	659	.....	659
Payment to railroad retirement account	106	.....	106	106	.....	106	83	.....	83
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,323	.....	3,323	28,152	.....	28,152	25,637	.....	25,637
Proprietary receipts from the public .....	.....	1	-1	.....	10	-10	.....	(* *)	(* *)
Intrabudgetary transactions ¹	-7	.....	-7	-4,147	.....	-4,147	-4,643	.....	-4,643
Total—Department of Health and Human Services, Social Security(off-budget)	30,081	1	30,081	235,092	10	235,082	223,315	(* *)	223,315
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	15	10	5	116	97	19	59	52	7
Credit accounts:									
Federal housing administration fund	561	675	-113	4,446	4,836	-391	4,564	3,959	604
Housing for the elderly or handicapped fund	-6	58	-65	690	527	162	785	487	299
Other	40	.....	40	333	(* *)	333	231	(* *)	230
Rent supplement payments	9	.....	9	57	.....	57	42	.....	42
Homeownership assistance	10	.....	10	80	.....	80	68	.....	68
Rental housing assistance	55	.....	55	494	.....	494	497	.....	497
Rental housing development grants .....	(* *)	.....	(* *)	5	.....	5	13	.....	13
Low-rent public housing	47	.....	47	592	.....	592	610	.....	610
Public housing grants	292	.....	292	2,448	.....	2,448	1,845	.....	1,845
College housing grants	2	.....	2	14	.....	14	15	.....	15
Lower income housing assistance	908	.....	908	7,888	.....	7,888	8,138	.....	8,138
Section 8 contract renewals	248	.....	248	2,533	.....	2,533	1,801	.....	1,801
Other	7	.....	7	49	.....	49	16	.....	16
Total—Housing programs	2,188	742	1,445	19,743	5,461	14,282	18,685	4,498	14,186
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	1	4	-3	294	199	95	155	32	123
Payments for operation of low-income housing projects	221	.....	221	1,919	.....	1,919	1,790	.....	1,790
Community Partnerships Against Crime	16	.....	16	123	.....	123	79	.....	79
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Public and Indian Housing programs	238	4	234	2,336	199	2,137	2,024	32	1,992
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	.....	.....	(* *)	1	-1	.....	2	-2
Guarantees of mortgage-backed securities	63	91	-27	760	1,119	-359	855	1,186	-331
Total—Government National Mortgage Association	63	91	-27	760	1,120	-360	855	1,188	-333
Community Planning and Development:									
Community Development Grants	358	.....	358	2,619	.....	2,619	2,347	.....	2,347
Home investment partnerships program	89	.....	89	527	.....	527	117	.....	117
Other	22	9	13	214	95	119	225	83	142
Total—Community Planning and Development	469	9	461	3,360	95	3,265	2,688	83	2,605
Management and Administration	27	.....	27	364	.....	364	395	.....	395
Other	7	.....	7	30	.....	30	24	.....	24
Proprietary receipts from the public .....	.....	22	-22	.....	197	-197	.....	225	-225
Offsetting governmental receipts .....	.....	.....	.....	.....	5	-5	.....	3	-3
Total—Department of Housing and Urban Development	2,993	868	2,125	26,593	7,078	19,516	24,672	6,030	18,641

Table 5. Outlays of the U.S. Government, June 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	56	.....	56	493	.....	493	474	.....	474
Other	22	.....	22	176	.....	176	177	.....	177
Minerals Management Service	54	.....	54	567	.....	567	513	.....	513
Office of Surface Mining Reclamation and Enforcement	32	.....	32	225	.....	225	219	.....	219
Total—Land and minerals management	165	.....	165	1,461	.....	1,461	1,383	.....	1,383
Water and science:									
Bureau of Reclamation:									
Construction program	36	.....	36	226	.....	226	198	.....	198
Operation and maintenance	21	.....	21	200	.....	200	211	.....	211
Other	58	6	53	347	114	233	357	106	250
Central utah project .....	(* *)	.....	(* *)	20	.....	20	.....	.....	.....
Geological Survey	44	.....	44	448	.....	448	467	.....	467
Bureau of Mines	19	3	16	146	21	125	150	22	127
Total—Water and science	178	9	170	1,387	135	1,252	1,382	128	1,254
Fish and wildlife and parks:									
United States Fish and Wildlife Service	105	.....	105	917	.....	917	959	.....	959
National Biological Survey	13	.....	13	72	.....	72	.....	.....	.....
National Park Service	133	.....	133	1,093	.....	1,093	1,093	.....	1,093
Total—Fish and wildlife and parks	251	.....	251	2,081	.....	2,081	2,052	.....	2,052
Bureau of Indian Affairs:									
Operation of Indian programs	134	.....	134	1,020	.....	1,020	997	.....	997
Indian tribal funds	21	.....	21	211	.....	211	114	.....	114
Other	29	1	28	349	7	342	267	15	252
Total—Bureau of Indian Affairs	184	1	184	1,580	7	1,573	1,379	15	1,363
Territorial and international affairs	23	.....	23	228	.....	228	185	.....	185
Departmental offices	7	.....	7	105	.....	105	92	.....	92
Proprietary receipts from the public .....	.....	149	-149	.....	1,473	-1,473	.....	1,486	-1,486
Intrabudgetary transactions	-17	.....	-17	-218	.....	-218	-92	.....	-92
Offsetting governmental receipts .....	.....	.....	.....	.....	(* *)	(* *)	.....	(* *)	(* *)
Total—Department of the Interior	792	159	634	6,624	1,615	5,009	6,381	1,630	4,751
Department of Justice:									
Legal activities	264	.....	264	1,872	.....	1,872	2,149	.....	2,149
Federal Bureau of Investigation	98	.....	98	1,529	.....	1,529	1,476	.....	1,476
Drug Enforcement Administration	52	.....	52	568	.....	568	585	.....	585
Immigration and Naturalization Service	127	.....	127	1,117	.....	1,117	1,127	.....	1,127
Federal Prison System	203	10	193	1,782	88	1,694	1,617	71	1,547
Office of Justice Programs	79	.....	79	658	.....	658	702	.....	702
Other	26	.....	26	427	.....	427	694	.....	694
Intrabudgetary transactions	-4	.....	-4	-27	.....	-27	-192	.....	-192
Offsetting governmental receipts .....	.....	46	-46	.....	404	-404	.....	362	-362
Total—Department of Justice	845	55	790	7,928	492	7,435	8,159	433	7,728
Department of Labor:									
Employment and Training Administration:									
Training and employment services	411	.....	411	2,964	.....	2,964	2,917	.....	2,917
Community Service Employment for Older Americans	36	.....	36	292	.....	292	292	.....	292
Federal unemployment benefits and allowances	22	.....	22	117	.....	117	114	.....	114
State unemployment insurance and employment service operations	62	.....	62	207	.....	207	14	.....	14
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	7,515	.....	7,515
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	2,547	.....	2,547	1,566	.....	1,566

Table 5. Outlays of the U.S. Government, June 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,825	.....	1,825	21,837	.....	21,837	27,677	.....	27,677
State administrative expenses	210	.....	210	2,300	.....	2,300	2,532	.....	2,532
Federal administrative expenses	10	.....	10	142	.....	142	83	.....	83
Veterans employment and training	14	.....	14	139	.....	139	129	.....	129
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	4	.....	4	52	.....	52	58	.....	58
Other	2	.....	2	15	.....	15	15	.....	15
Total—Unemployment trust fund	2,064	.....	2,064	24,485	.....	24,485	30,493	.....	30,493
Other	8	.....	8	67	.....	67	56	.....	56
Total—Employment and Training Administration	2,603	.....	2,603	30,679	.....	30,679	42,968	.....	42,968
Pension Benefit Guaranty Corporation	72	64	8	916	1,188	-273	617	1,405	-787
Employment Standards Administration:									
Salaries and expenses	18	.....	18	172	.....	172	168	.....	168
Special benefits	149	.....	149	182	.....	182	246	.....	246
Black lung disability trust fund	49	.....	49	451	.....	451	459	.....	459
Other	14	.....	14	97	.....	97	94	.....	94
Occupational Safety and Health Administration	25	.....	25	219	.....	219	210	.....	210
Bureau of Labor Statistics	29	.....	29	205	.....	205	213	.....	213
Other	43	.....	43	357	.....	357	335	.....	335
Proprietary receipts from the public .....	.....	(*)	(*)	.....	2	-2	.....	2	-2
Intrabudgetary transactions	-145	.....	-145	-3,121	.....	-3,121	-9,853	.....	-9,853
Total—Department of Labor	2,857	64	2,793	30,156	1,191	28,966	35,458	1,406	34,052
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	164	.....	164	1,372	.....	1,372	1,585	.....	1,585
Acquisition and maintenance of buildings abroad	35	.....	35	422	.....	422	346	.....	346
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	125	.....	125	119	.....	119
Foreign Service retirement and disability fund	37	.....	37	301	.....	301	312	.....	312
Other	10	.....	10	84	.....	84	75	.....	75
Total—Administration of Foreign Affairs	245	.....	245	2,305	.....	2,305	2,437	.....	2,437
International organizations and Conferences	1	.....	1	1,183	.....	1,183	1,236	.....	1,236
Migration and refugee assistance	83	.....	83	558	.....	558	519	.....	519
International narcotics control	7	.....	7	86	.....	86	108	.....	108
Other	2	.....	2	46	.....	46	52	.....	52
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	(*)	(*)
Intrabudgetary transactions .....	(*)	.....	(*)	-176	.....	-176	-167	.....	-167
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	338	.....	338	4,002	.....	4,002	4,185	(*)	4,185
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,755	.....	1,755	12,847	.....	12,847	10,907	.....	10,907
Other	-1	.....	-1	84	.....	84	107	.....	107
Other programs	24	.....	24	185	.....	185	174	.....	174
Total—Federal Highway Administration	1,778	.....	1,778	13,117	.....	13,117	11,188	.....	11,188
National Highway Traffic Safety Administration	21	.....	21	191	.....	191	178	.....	178
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation .....	.....	.....	.....	425	.....	425	345	.....	345
Other	35	2	34	280	10	270	276	12	264
Total—Federal Railroad Administration	35	2	34	705	10	696	621	12	609

Table 5. Outlays of the U.S. Government, June 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	159	.....	159	96	.....	96	1,406	.....	1,406
Discretionary grants	120	.....	120	1,196	.....	1,196	944	.....	944
Other	38	.....	38	2,061	.....	2,061	278	.....	278
Total—Federal Transit Administration	316	.....	316	3,353	.....	3,353	2,628	.....	2,628
Federal Aviation Administration:									
Operations	230	.....	230	1,914	.....	1,914	1,638	.....	1,638
Airport and airway trust fund:									
Grants-in-aid for airports	110	.....	110	1,136	.....	1,136	1,381	.....	1,381
Facilities and equipment	155	.....	155	1,628	.....	1,628	1,505	.....	1,505
Research, engineering and development	15	.....	15	156	.....	156	142	.....	142
Operations	191	.....	191	1,625	.....	1,625	1,709	.....	1,709
Total—Airport and airway trust fund	472	.....	472	4,546	.....	4,546	4,737	.....	4,737
Other	(*)	(*)	(*)	(*)	1	-1	(*)	2	-1
Total—Federal Aviation Administration	701	(*)	701	6,460	1	6,459	6,375	2	6,374
Coast Guard:									
Operating expenses	218	.....	218	1,821	.....	1,821	1,870	.....	1,870
Acquisition, construction, and improvements	28	.....	28	248	.....	248	204	.....	204
Retired pay	39	.....	39	373	.....	373	373	.....	373
Other	31	(*)	31	260	4	256	206	4	202
Total—Coast Guard	316	(*)	316	2,701	4	2,697	2,653	4	2,649
Maritime Administration	58	27	31	642	274	368	1,021	438	583
Other	-5	1	-6	258	5	253	276	9	267
Proprietary receipts from the public .....	.....	5	-5	.....	7	-7	.....	9	-9
Intrabudgetary transactions .....	.....	.....	.....	10	.....	10	-3	.....	-3
Offsetting governmental receipts .....	.....	(*)	(*)	.....	5	-5	.....	58	-58
Total—Department of Transportation	3,222	35	3,187	27,438	306	27,132	24,938	532	24,406
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-288	1	-290	-1,054	9	-1,063	-1,026	9	-1,036
Other	15	.....	15	131	.....	131	150	.....	150
Financial Management Service:									
Salaries and expenses	7	.....	7	167	.....	167	164	.....	164
Payment to the Resolution Funding Corporation .....	.....	.....	.....	1,751	.....	1,751	1,751	.....	1,751
Claims, judgements, and relief acts	63	.....	63	407	.....	407	403	.....	403
Net interest paid to loan guarantee financing accounts .....	.....	.....	.....	2	.....	2	20	.....	20
Other	21	.....	21	116	.....	116	111	.....	111
Total—Financial Management Service	90	.....	90	2,444	.....	2,444	2,450	.....	2,450
Federal Financing Bank	553	.....	553	337	.....	337	337	.....	337
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	25	.....	25	282	.....	282	273	.....	273
Internal revenue collections for Puerto Rico	17	.....	17	148	.....	148	145	.....	145
United States Customs Service	131	.....	131	1,421	.....	1,421	1,318	.....	1,318
Bureau of Engraving and Printing	-14	.....	-14	-9	.....	-9	-5	.....	-5
United States Mint	63	.....	63	21	.....	21	-5	.....	-5
Bureau of the Public Debt	38	.....	38	220	.....	220	228	.....	228
Internal Revenue Service:									
Processing tax returns and assistance	119	.....	119	1,241	.....	1,241	1,191	.....	1,191
Tax law enforcement	264	.....	264	2,791	.....	2,791	2,825	.....	2,825
Information systems	149	.....	149	912	.....	912	887	.....	887
Payment where earned income credit exceeds liability for tax	169	.....	169	10,768	.....	10,768	8,637	.....	8,637
Health insurance supplement to earned income credit	7	.....	7	428	.....	428	632	.....	632
Refunding internal revenue collections, interest	185	.....	185	1,922	.....	1,922	1,496	.....	1,496
Other	10	.....	10	112	.....	112	115	(*)	115
Total—Internal Revenue Service	904	.....	904	18,175	.....	18,175	15,782	(*)	15,782

Table 5. Outlays of the U.S. Government, June 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
United States Secret Service	41	.....	41	367	.....	367	384	.....	384
Comptroller of the Currency	30	3	27	281	227	54	258	209	49
Office of Thrift Supervision	17	2	15	134	89	45	158	112	46
Interest on the public debt:									
Public issues (accrual basis)	17,286	.....	17,286	153,840	.....	153,840	154,227	.....	154,227
Special issues (cash basis)	36,020	.....	36,020	86,576	.....	86,576	84,340	.....	84,340
Total—Interest on the public debt	53,306	.....	53,306	240,416	.....	240,416	238,567	.....	238,567
Other	3	.....	3	42	.....	42	45	.....	45
Proprietary receipts from the public .....	.....	310	-310	.....	2,349	-2,349	.....	1,653	-1,653
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-1,413	.....	-1,413	-8,668	.....	-8,668	-10,385	.....	-10,385
Offsetting governmental receipts .....	.....	76	-76	.....	584	-584	.....	542	-542
Total—Department of the Treasury	53,517	393	53,125	254,687	3,258	251,429	248,676	2,525	246,152
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,300	.....	1,300	11,208	.....	11,208	10,467	.....	10,467
Other	53	23	30	2512	201	310	458	192	266
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	168	61	106	1,164	541	624	925	295	630
Loan guaranty revolving fund	40	48	-7	453	367	86	585	411	174
Other	11	32	-21	285	192	94	354	336	18
Compensation and pensions	1,458	.....	1,458	12,854	.....	12,854	12,702	.....	12,702
Readjustment benefits	89	.....	89	906	.....	906	682	.....	682
Post-Vietnam era veterans education account	6	.....	6	65	.....	65	85	.....	85
Insurance funds:									
National service life	103	.....	103	926	.....	926	828	.....	828
United States government life	2	.....	2	14	.....	14	15	.....	15
Veterans special life	9	74	-65	99	169	-70	96	173	-78
Other	3	.....	3	(*)	.....	(*)	3	.....	3
Total—Veterans Benefits Administration	1,889	215	1,674	16,766	1,268	15,498	16,273	1,215	15,058
Construction	49	.....	49	498	(*)	498	468	(*)	468
Departmental administration	42	.....	42	739	.....	739	802	.....	802
Proprietary receipts from the public:									
National service life .....	.....	26	-26	.....	259	-259	.....	300	-300
United States government life .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Other .....	.....	67	-67	.....	2996	-996	.....	574	-574
Intrabudgetary transactions .....	.....	(*)	(*)	-28	.....	-28	-26	.....	-26
Total—Department of Veterans Affairs	3,333	331	3,001	29,695	2,725	28,970	28,442	2,282	26,160
Environmental Protection Agency:									
Program and research operations	66	.....	66	627	.....	627	654	.....	654
Abatement, control, and compliance	140	.....	140	958	.....	958	952	.....	952
Water infrastructure financing	182	.....	182	1,444	.....	1,444	1,537	.....	1,537
Hazardous substance superfund	111	.....	111	1,030	.....	1,030	1,033	.....	1,033
Other	39	(*)	39	575	3	573	553	17	536
Proprietary receipts from the public .....	.....	17	-17	.....	153	-153	.....	122	-122
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	-250	.....	-250
Offsetting governmental receipts .....	.....	1	-1	.....	7	-7	.....	8	-8
Total—Environmental Protection Agency	538	18	520	4,385	163	4,222	4,478	147	4,331
General Services Administration:									
Real property activities	408	.....	408	197	.....	197	582	.....	582
Personal property activities	46	.....	46	36	.....	36	31	.....	31
Information Resources Management Service	3	.....	3	60	.....	60	59	.....	59
Other	18	.....	18	103	.....	103	104	.....	104
Proprietary receipts from the public .....	.....	(*)	(*)	.....	3	-3	.....	3	-3
Total—General Services Administration	475	(*)	475	396	3	393	778	3	775

Table 5. Outlays of the U.S. Government, June 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	557	.....	557	4,866	.....	4,866	5,258	.....	5,258
Space flight, control, and data communications	387	.....	387	3,611	.....	3,611	3,755	.....	3,755
Construction of facilities	36	.....	36	301	.....	301	405	.....	405
Research and program management	122	.....	122	1,213	.....	1,213	1,177	.....	1,177
Other	2	.....	2	12	.....	12	12	.....	12
Total—National Aeronautics and Space Administration	1,105	.....	1,105	10,004	.....	10,004	10,606	.....	10,606
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	240	.....	240	2,874	.....	2,874	2,745	.....	2,745
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,072	.....	3,072	27,039	.....	27,039	26,015	.....	26,015
Employees health benefits fund	1,321	1,280	41	11,362	11,812	-450	10,815	11,347	-532
Employees life insurance fund	114	112	2	1,024	1,937	-913	984	1,800	-817
Retired employees health benefits fund	1	1	(*)	6	6	(*)	6	6	(*)
Other	9	.....	9	110	.....	110	81	.....	81
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-25	.....	-25	-32	.....	-32
Total—Office of Personnel Management	4,754	1,393	3,361	42,389	13,755	28,634	40,614	13,154	27,461
Small Business Administration:									
Public enterprise funds:									
Business loan fund	32	37	-5	408	308	100	826	547	280
Disaster loan fund	45	19	26	175	216	-41	295	365	-70
Other	1	1	(*)	17	10	7	41	11	30
Other	48	(*)	48	417	(*)	417	371	(*)	371
Total—Small Business Administration	126	58	68	1,017	534	483	1,534	923	611
Other independent agencies:									
Action	15	.....	15	124	.....	124	151	.....	151
Board for International Broadcasting	15	.....	15	144	.....	144	169	.....	169
Corporation for National and Community Service	5	.....	5	23	.....	23	.....	.....	.....
Corporation for Public Broadcasting .....	.....	.....	.....	275	.....	275	319	.....	319
District of Columbia:									
Federal payment .....	.....	.....	.....	698	.....	698	698	.....	698
Other	-2	.....	-2	1	12	-11	1	160	-159
Equal Employment Opportunity Commission	14	(*)	14	170	(*)	169	158	(*)	158
Export-Import Bank of the United States	157	202	-46	838	1,610	-773	1,091	1,734	-642
Federal Communications Commission	11	1	9	105	28	77	97	30	68
Federal Deposit Insurance Corporation:									
Bank insurance fund	466	437	30	2,227	8,565	-6,338	6,647	11,789	-5,142
Savings association insurance fund	3	6	-3	19	557	-537	37	446	-410
FSLIC resolution fund	135	149	-14	1,670	2,523	-853	2,394	1,065	1,329
Affordable housing and bank enterprise	1	.....	1	3	.....	3	1	.....	1
Federal Emergency Management Agency:									
Public enterprise funds	27	61	-34	309	306	3	597	223	374
Disaster relief	372	.....	372	2,807	.....	2,807	1,640	.....	1,640
Emergency management planning and assistance	4	.....	4	157	.....	157	201	.....	201
Other	28	.....	28	195	.....	195	249	.....	249
Federal Trade Commission	6	.....	6	65	.....	65	63	.....	63
Interstate Commerce Commission	3	.....	3	31	.....	31	31	.....	31
Legal Services Corporation	33	.....	33	297	.....	297	299	.....	299
National Archives and Records Administration	11	(*)	11	163	(*)	163	144	(*)	144
National Credit Union Administration:									
Credit union share insurance fund	-16	3	-18	-19	223	-242	17	336	-320
Central liquidity facility .....	(*)	.....	(*)	54	54	(*)	75	75	(*)
Other	9	1	8	32	48	-17	30	46	-16

Table 5. Outlays of the U.S. Government, June 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	16	.....	16	129	.....	129	129	.....	129
National Endowment for the Humanities	15	.....	15	120	.....	120	114	.....	114
National Labor Relations Board	11	.....	11	127	.....	127	125	.....	125
National Science Foundation	283	.....	283	1,876	.....	1,876	1,757	.....	1,757
Nuclear Regulatory Commission	44	9	35	397	346	51	355	337	17
Panama Canal Commission	43	46	-3	389	421	-32	386	408	-22
Postal Service:									
Public enterprise funds (off-budget)	3,849	3,122	-274	35,037	37,268	-2,231	33,781	36,381	-2,601
Payment to the Postal Service fund .....	.....	.....	.....	107	.....	107	130	.....	130
Railroad Retirement Board:									
Federal windfall subsidy	22	.....	22	204	.....	204	219	.....	219
Federal payments to the railroad retirement accounts ...	(* *)	.....	(* *)	38	.....	38	44	.....	44
Rail industry pension fund:									
Advances from FOASDI fund	-91	.....	-91	-814	.....	-814	-801	.....	-801
OASDI certifications	91	.....	91	814	.....	814	801	.....	801
Administrative expenses	6	.....	6	54	.....	54	52	.....	52
Interest on refunds of taxes .....	(* *)	.....	(* *)	15	.....	15	5	.....	5
Other	1	.....	1	7	.....	7	4	.....	4
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds	-3,526	.....	-3,526	-3,526	.....	-3,526	-3,435	.....	-3,435
Other	232	.....	232	194	.....	194	207	.....	207
Supplemental annuity pension fund	244	.....	244	2,195	.....	2,195	2,168	.....	2,168
Railroad Social Security equivalent benefit account	402	.....	402	3,590	.....	3,590	3,508	.....	3,508
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	3	.....	3
Total—Railroad Retirement Board	-2,619	.....	-2,619	2,773	.....	2,773	2,775	.....	2,775
Resolution Trust Corporation	2,562	1,329	1,233	14,859	10,948	3,911	9,798	26,116	-16,318
Securities and Exchange Commission	7	.....	7	41	.....	41	80	.....	80
Smithsonian Institution	35	.....	35	274	.....	274	289	.....	289
Tennessee Valley Authority	362	484	-122	7,091	6,298	792	6,322	4,722	1,600
United States Information Agency	138	.....	138	872	(* *)	872	754	(* *)	754
Other	243	155	88	1,906	1,034	872	887	128	759
Total—Other independent agencies	6,287	7,006	-720	76,387	70,244	6,144	72,793	83,998	-11,205
Undistributed offsetting receipts:									
Other interest .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,067	.....	-1,067	-9,602	.....	-9,602	-9,859	.....	-9,859
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-143	.....	-143	-1,343	.....	-1,343	-1,337	.....	-1,337
Postal Service employer contributions	-50	.....	-50	-395	.....	-395	-342	.....	-342
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-464	.....	-464	-4,056	.....	-4,056	-4,007	.....	-4,007
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-50	.....	-50	-436	.....	-436	-428	.....	-428
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-9	.....	-9	-82	.....	-82	-81	.....	-81
Office of Personnel Management:									
Civil service retirement and disability fund	-777	.....	-777	-7,326	.....	-7,326	-7,101	.....	-7,101
Independent agencies:									
Court of veterans appeals retirement fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	.....	.....
Total—Employer share, employee retirement	-2,559	.....	-2,559	-23,241	.....	-23,241	-23,155	.....	-23,155

Table 5. Outlays of the U.S. Government, June 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	-13	.....	-13	-13	.....	-13
Department of Defense—Civil:									
Corps of Engineers	-4	.....	-4	-13	.....	-13	-5	.....	-5
Military retirement fund	77	.....	77	-10,147	.....	-10,147	-9,761	.....	-9,761
Education benefits fund .....	(* *)	.....	(* *)	-41	.....	-41	-46	.....	-46
Soldiers' and airmen's home permanent fund	-2	.....	-2	-8	.....	-8	-17	.....	-17
Other .....	(* *)	.....	(* *)	-1	.....	-1	(* *)	.....	(* *)
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-5,196	.....	-5,196	-10,560	.....	-10,560	-10,536	.....	-10,536
Federal supplementary medical insurance trust fund ..	-968	.....	-968	-2,058	.....	-2,058	-1,871	.....	-1,871
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-14,085	.....	-14,085	-28,379	.....	-28,379	-25,710	.....	-25,710
Federal disability insurance trust fund	-252	.....	-252	-664	.....	-664	-943	.....	-943
Department of Labor:									
Unemployment trust fund	-1,119	.....	-1,119	-2,466	.....	-2,466	-2,526	.....	-2,526
Department of State:									
Foreign Service retirement and disability fund	-289	.....	-289	-570	.....	-570	-546	.....	-546
Department of Transportation:									
Highway trust fund	-640	.....	-640	-1,372	.....	-1,372	-1,540	.....	-1,540
Airport and airway trust fund	-396	.....	-396	-821	.....	-821	-1,029	.....	-1,029
Oil spill liability trust fund .....	(* *)	.....	(* *)	-7	.....	-7	-43	.....	-43
Department of Veterans Affairs:									
National service life insurance fund	-537	.....	-537	-1,078	.....	-1,078	-1,083	.....	-1,083
United States government life Insurance Fund	-5	.....	-5	-10	.....	-10	-11	.....	-11
Environmental Protection Agency .....	(* *)	.....	(* *)	-1	.....	-1	-1	.....	-1
National Aeronautics and Space Administration .....	(* *)	.....	(* *)	-1	.....	-1	-1	.....	-1
Office of Personnel Management:									
Civil service retirement and disability fund	-12,952	.....	-12,952	-26,072	.....	-26,072	-25,089	.....	-25,089
Independent agencies:									
Railroad Retirement Board	-30	.....	-30	-456	.....	-456	-693	.....	-693
Other .....	(* *)	.....	(* *)	-11	.....	-11	-10	.....	-10
Other	-9	.....	-9	-122	.....	-122	-19	.....	-19
Total—Interest received by trust funds	-36,407	.....	-36,407	-84,870	.....	-84,870	-81,493	.....	-81,493
Rents and royalties on the outer continental shelf lands ..	.....	268	-268	.....	2,308	-2,308	.....	2,127	-2,127
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Undistributed offsetting receipts	-38,966	268	-39,234	-108,111	2,308	-110,419	-104,649	2,127	-106,775
Total outlays	138,671	15,749	122,923	1,236,713	147,499	1,089,213	1,216,315	156,792	1,059,523
Total on-budget	119,592	11,626	107,966	1,000,118	110,221	889,897	990,308	120,411	869,897
Total off-budget	19,079	4,123	14,956	236,594	37,278	199,316	226,007	36,382	189,626
Total surplus (+) or deficit				+15,202				-150,087	-201,167
Total on-budget				-1,952				-204,043	-246,448
Total off-budget				+17,154				+53,956	+45,281

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	35,684	32,481
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	170,879	180,146
Governmental receipts	1,467	1,380
Total receipts offset against outlays	208,030	214,007

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

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

²Prior period adjustment.

³The Postal Service accounting is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through 6/25 and estimates for \$230 million for 6/30.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, June 1994 and Other Periods
[\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	36,506	234,313	287,330	4,396,489	4,594,296	4,630,802
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	36,506	234,313	287,330	4,411,489	4,609,296	4,645,802
Plus premium on public debt securities	-8	-17	363	1,373	1,364	1,356
Less discount on public debt securities	1,477	-9,366	4,445	86,397	75,554	77,031
Total public debt securities net of Premium and discount	35,021	243,662	283,247	4,326,466	4,535,108	4,570,128
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	127	2,778	2,697	24,682	27,334	27,461
Total federal securities	35,148	246,441	285,944	4,351,149	4,562,441	4,597,589
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	33,265	86,211	83,335	1,116,740	1,169,686	1,202,951
Less discount on federal securities held as investments of government accounts	15	-11,995	(* *)	12,709	698	713
Net federal securities held as investments of government accounts	33,250	98,206	83,335	1,104,032	1,168,988	1,202,238
Total borrowing from the public	1,898	148,235	202,609	3,247,117	3,393,453	3,395,352
Accrued interest payable to the public	8,852	-1,248	-1,104	43,819	33,719	42,571
Allocations of special drawing rights	152	147	-339	6,950	6,944	7,096
Deposit funds	843	-749	7	6,249	4,656	5,500
Miscellaneous liability accounts (includes checks Outstanding etc.)	-7,955	(* *)	-697	3,228	11,184	3,229
Total liability accounts	3,790	146,385	200,476	3,307,362	3,449,957	3,453,747
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	3,681	-7,933	3,800	17,289	5,675	9,356
Tax and loan note accounts	20,116	6,418	-2,001	35,217	21,519	41,635
Balance	23,797	-1,515	1,799	52,506	27,194	50,991
Special drawing rights:						
Total holdings	209	528	-3,123	9,203	9,522	9,731
SDR certificates issued to Federal Reserve banks .....	.....	.....	2,000	-8,018	-8,018	-8,018
Balance	209	528	-1,123	1,185	1,504	1,713
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	12,063	31,762	31,762	31,762
Maintenance of value adjustments	823	795	-1,221	5,864	5,835	6,659
Letter of credit issued to IMF	117	-134	-10,177	-25,514	-25,765	-25,648
Dollar deposits with the IMF	3	4	-36	-98	-98	-94
Receivable/Payable (-) for interim maintenance of value adjustments	-595	-578	1,523	90	106	-489
Balance	348	86	2,152	12,103	11,841	12,190
Loans to International Monetary Fund .....	.....	.....	.....	(* *)	(* *)	(* *)
Other cash and monetary assets	-3,526	-675	-2,096	22,414	25,265	21,739
Total cash and monetary assets	20,828	-1,576	731	88,208	65,804	86,632
Net activity, guaranteed loan financing	-144	-2,366	-2,848	-6,320	-8,542	-8,685
Net activity, direct loan financing	383	3,398	2,342	6,862	9,877	10,260
Miscellaneous asset accounts	-2,022	-2,657	-672	-636	-1,272	-3,294
Total asset accounts	19,046	-3,202	-447	88,114	65,867	84,912
Excess of liabilities (+) or assets (-)	-15,256	+149,586	+200,922	+3,219,248	+3,384,090	+3,368,835
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)						
.....	54	501	245	.....	447	501
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	-15,202	+150,087	+201,167	+3,219,248	+3,384,537	+3,369,336

¹Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue 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 due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, June 1994 and Other Periods

[\$ 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	3,384,090	3,218,965	2,964,066
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of the Disaster Assistance Liquidating Account, FEMA, to a budgetary status .....	.....	.....	(*)
Revisions by federal agencies to the prior budget results .....	.....	284	101
Reclassification of Thrift Savings Plan Clearing Accounts to a non-budgetary status .....	.....	.....	(*)
Reclassification of Deposit in Transit Differences (Suspense) Clearing Accounts to a budgetary status .....	.....	.....	174
Excess of liabilities beginning of period (current basis)	3,384,090	3,219,248	2,964,341
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	-15,202	150,087	201,167
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	-15,202	150,087	201,167
Total-on-budget (Table 2)	1,952	204,043	246,448
Total-off-budget (Table 2)	-17,154	-53,956	-45,281
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-54	-501	-245
Profit on sale of gold .....	.....	(*)	(*)
Total-transactions not applied to current year's Surplus or deficit	-54	-501	-245
Excess of liabilities close of period	3,368,835	3,368,835	3,165,263

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, June 1994 and Other Periods

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States .....	.....	.....	.....	(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	.....	.....	.....	93	93	93
FSLIC resolution fund .....	.....	-145	-194	943	797	797
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	.....	(*)	(*)	7	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	6	-75	-18	213	131	138
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	12	11	176	187	188
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration .....	.....	.....	.....	302	302	302
Tennessee Valley Authority	120	2,988	2,898	21,675	24,543	24,662
Total, agency securities	127	2,778	2,697	24,682	27,334	27,461

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, June 1994 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund	405	.....	.....	405	405
Agency for International Development:						
International Debt Reduction	348	348	348
Housing and other credit guaranty programs	125	125	125
Overseas Private Investment Corporation	8	3	8	16	16
Department of Agriculture:						
Foreign assistance programs	354	70	193	547	547
Commodity Credit Corporation	42	-9,087	5,702	24,745	15,617	15,659
Farmers Home Administration:						
Agriculture credit insurance fund	-1,225	226	5,771	4,546	4,546
Self-help housing land development fund	1	1	1	1	1
Rural housing insurance fund	-98	2,036	568	2,910	5,044	4,947
Rural Development Administration:						
Rural development insurance fund	561	69	1,680	2,241	2,241
Rural development loan fund	29	3	5	34	34
Federal Crop Insurance Corporation:						
Federal crop insurance corporation fund	-113	.....	113	.....	.....
Rural Electrification Administration:						
Rural communication development fund	31	.....	25	55	55
Rural electrification and telephone revolving fund	-210	37	194	8,099	8,346	8,136
Rural Telephone Bank	-32	-202	40	802	632	600
Department of Commerce:						
Federal ship financing fund, NOAA	-2	.....	.....	.....
Department of Education:						
Guaranteed student loans	2,058	2,058	2,058
College housing and academic facilities fund	291	304	.....	154	168	459
College housing loans	(" ")	460	460	460
Department of Energy:						
Isotope production and distribution fund	4	13	13	13
Bonneville power administration fund	266	370	2,332	2,597	2,597
Department of Housing and Urban Development:						
Housing programs:						
Housing for the elderly and handicapped	-475	185	8,959	8,484	8,484
Public and Indian housing:						
Low-rent public housing	25	25	110	135	135
Department of the Interior:						
Bureau of Reclamation Loans	6	2	5	11	11
Bureau of Mines, Helium Fund	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	9	8	17	26	26
Department of Justice:						
Federal prison industries, incorporated	20	20	20
Department of State:						
Repatriation loans	(" ")	(" ")	-1	.....	.....	(" ")
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds	1	8	8	8	15	16
Settlements of railroad litigation	-39	-39	-39
Amtrak corridor improvement loans	1	2	2	2
Regional rail reorganization program	39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program	(" ")	(" ")	(" ")	(" ")	(" ")
Department of the Treasury:						
Federal Financing Bank revolving fund	-490	-13,726	-31,469	114,329	101,092	100,603
Department of Veterans Affairs:						
Loan guaranty revolving fund	1,158	514	860	2,018	2,018
Guaranty and indemnity fund	612	183	83	695	695
Direct loan revolving fund	7	(" ")	1	8	8
Vocational rehabilitation revolving fund	1	(" ")	2	2	2
Environmental Protection Agency:						
Abatement, control, and compliance loan program	10	4	12	22	22
Small Business Administration:						
Business loan and revolving fund	2,464	.....	3,203	5,667	5,667

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, June 1994 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing for the Treasury:—Continued						
Other independent agencies:						
Export-Import Bank of the United States .....	.....	811	191	386	1,197	1,197
Federal Emergency Management Agency:						
National insurance development fund	-78	47	8	42	167	89
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund .....	.....	9	3	76	85	85
Railroad Retirement Board:						
Railroad retirement account .....	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	-2,655	-642	-692	2,690	4,703	2,048
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	-3,229	-16,272	-23,784	183,196	170,154	166,925
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-31	-195	-185	4,083	3,919	3,888
Department of Agriculture:						
Rural Electrification Administration	-61	-296	-265	22,252	22,018	21,956
Farmers Home Administration:						
Agriculture credit insurance fund	-765	-1,675	-3,250	8,908	7,998	7,233
Rural housing insurance fund	-360	-945	.....	26,036	25,451	25,091
Rural development insurance fund .....	.....	.....	.....	3,675	3,675	3,675
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	-49	-48	-96	-145	-145
Department of Education:						
Student Loan Marketing Association .....	.....	-4,790	-30	4,790	.....	.....
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund	-4	-10	-27	85	78	75
Department of Housing and Urban Development:						
Low rent housing loans and other expenses .....	.....	-54	-52	1,801	1,747	1,747
Community Development Grants .....	.....	-16	-35	131	115	115
Department of Interior:						
Territorial and international affairs .....	.....	-1	-28	23	22	22
Department of Transportation:						
Federal Railroad Administration	-1	-2	-2	17	16	15
Department of the Treasury:						
Financial Management Service .....	.....	-30	-72	30	.....	.....
General Services Administration:						
Federal buildings fund	5	253	573	1,436	1,685	1,690
Small Business Administration:						
Business loan and investment fund	-17	-74	-82	670	613	596
Independent agencies:						
Export-Import Bank of the United States	-464	-1,411	-1,440	5,795	4,847	4,383
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	.....	.....	-7,660	.....	.....	.....
Pennsylvania Avenue Development Corporation	8	75	48	150	217	225
Postal Service .....	.....	-258	278	9,732	9,473	9,473
Resolution Trust Corporation	1,500	-2,785	-17,448	31,688	27,402	28,902
Tennessee Valley Authority	-300	-1,950	-1,763	6,325	4,675	4,375
Washington Metropolitan Transit Authority .....	.....	488	.....	177	665	665
Total borrowing from the Federal Financing Bank	-490	-13,726	-31,488	129,332	116,095	115,605

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

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, June 1994 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	-2	(* *)	(* *)	.....	2	(* *)
Department of Commerce	(* *)	3	1	10	13	13
Department of Defense—Military:						
Defense cooperation account .....	.....	-4	-2,020	9	5	5
Department of Energy	-47	410	306	4,081	4,538	4,491
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund:						
Public debt securities	(* *)	479	-300	5,214	5,693	5,693
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	-9	2	9	.....	.....
Agency securities .....	.....	-4	.....	20	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	30	346	328	3,221	3,537	3,567
Agency securities .....	.....	(* *)	(* *)	1	1	1
Other .....	.....	-6	7	191	184	184
Department of the Interior:						
Public debt securities	-17	462	356	2,508	2,987	2,971
Department of Labor	-13	-11,783	795	16,590	4,820	4,807
Department of Transportation	-47	13	76	881	940	894
Department of the Treasury	690	1,652	2,278	5,773	6,736	7,426
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	3	-3	38	41	41
Veterans reopened insurance fund	19	14	17	518	513	532
Servicemen's group life insurance fund	1	-108	-44	150	41	42
Independent agencies:						
Export-Import Bank of the United States	-349	83	203	76	508	159
Federal Deposit Insurance Corporation:						
Bank insurance fund	-11	6,421	-2,460	4,325	10,757	10,746
Savings association insurance fund	3	538	410	1,283	1,818	1,822
FSLIC resolution fund						
Public debt securities	13	1,316	-838	828	2,131	2,145
Federal Emergency Management Agency:						
National flood insurance fund .....	.....	-71	-422	71	.....	.....
National Credit Union Administration	11	259	335	2,764	3,012	3,023
Postal Service	379	2,430	2,413	3,027	5,078	5,457
Tennessee Valley Authority .....	.....	502	-720	3,452	3,954	3,954
Other	-1	82	55	853	936	935
Other	-391	-202	202	2,715	2,904	2,513
Total public debt securities	270	2,830	977	58,589	61,149	61,419
Total agency securities .....	.....	-4	(* *)	21	17	17
Total Federal funds	270	2,826	977	58,610	61,166	61,436
Trust funds:						
Legislative Branch:						
Library of Congress	(* *)	3	3	1	4	4
United States Tax Court .....	.....	(* *)	(* *)	4	5	5
Other	(* *)	1	(* *)	27	27	27
The Judiciary:						
Judicial retirement funds .....	.....	27	15	212	239	239
Department of Agriculture	(* *)	195	7	5	199	200
Department of Commerce .....	.....	(* *)	(* *)	.....	(* *)	(* *)
Department of Defense—Military:						
Voluntary separation incentive fund	-7	-37	895	844	815	808
Other	(* *)	7	-7	151	159	159
Department of Defense—Civil:						
Military retirement fund	-1,182	11,987	12,094	96,690	109,859	108,677
Other	-9	31	382	1,213	1,252	1,243

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, June 1994 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund:						
Public debt securities	5,310	5,520	7,575	126,078	126,289	131,599
Federal supplementary medical insurance trust fund	198	289	4,317	23,268	23,360	23,557
Other	30	139	53	659	768	798
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	16,812	54,164	43,727	355,510	392,862	409,674
Federal disability insurance trust fund	118	-2,183	-1,407	10,237	7,936	8,054
Department of the Interior:						
Public debt securities	-5	26	-187	184	215	210
Department of Justice	-15	52	118	.....	67	52
Department of Labor:						
Unemployment trust fund	-621	2,419	522	36,607	39,646	39,026
Other	-14	-30	-30	53	36	23
Department of State:						
Foreign Service retirement and disability fund	260	478	455	6,662	6,880	7,140
Other .....	.....	12	38	38	50	50
Department of Transportation:						
Highway trust fund	339	-1,648	2,736	22,004	20,018	20,357
Airport and airway trust fund	344	-144	-1,733	12,672	12,183	12,527
Other	-12	-100	153	1,675	1,588	1,576
Department of the Treasury	-27	-50	-54	209	186	159
Department of Veterans Affairs:						
General post fund, national homes .....	.....	(*)	5	39	38	38
National service life insurance:						
Public debt securities	441	384	530	11,666	11,610	12,051
United States government life Insurance Fund	(*)	-7	-8	125	118	117
Veterans special life insurance fund	61	66	75	1,462	1,466	1,527
Environmental Protection Agency	33	528	831	5,477	5,971	6,005
National Aeronautics and Space Administration	(*)	1	(*)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	11,020	9,801	9,573	311,705	310,485	321,506
Employees health benefits fund	-41	581	497	6,794	7,416	7,375
Employees life insurance fund	-1	923	820	13,688	14,613	14,612
Retired employees health benefits fund	(*)	(*)	(*)	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund .....	.....	1	2	52	53	53
Japan-United States Friendship Commission	(*)	(*)	(*)	17	17	17
Railroad Retirement Board	-36	-150	342	11,961	11,847	11,811
Other	-1	101	16	125	227	225
Total public debt securities	32,995	83,384	82,358	1,058,131	1,108,519	1,141,515
Total trust funds	32,995	83,384	82,358	1,058,131	1,108,519	1,141,515
Grand total	33,265	86,211	83,335	1,116,740	1,169,686	1,202,951

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	37,680	37,634	54,183	74,167	28,107	29,917	60,038	24,384	58,123				404,232	377,104
Corporation income taxes	2,158	2,208	28,239	3,916	1,594	15,574	20,586	2,817	29,114				106,207	88,372
Social insurance taxes and contributions:														
Employment taxes and contributions	29,440	31,525	33,273	35,831	32,957	35,976	47,348	35,749	40,853				322,953	298,428
Unemployment insurance	1,046	2,773	259	794	2,664	522	2,605	10,426	290				21,379	19,624
Other retirement contributions	343	385	423	358	367	459	370	364	366				3,434	3,538
Excise taxes	3,597	4,808	4,695	4,011	3,249	5,285	4,050	5,253	4,596				39,544	35,164
Estate and gift taxes	990	1,305	1,179	1,105	1,093	1,211	2,378	1,342	1,068				11,671	9,433
Customs duties	1,708	1,688	1,584	1,526	1,419	1,745	1,479	1,620	1,711				14,479	13,567
Miscellaneous receipts	1,706	781	1,575	1,258	1,424	2,418	2,472	1,589	2,003				15,226	13,124
Total—Receipts this year	78,668	83,107	125,408	122,966	72,874	93,108	141,326	83,546	138,124				939,126	.....
(On-budget)	55,864	58,700	99,714	94,395	46,880	64,611	104,311	55,366	106,014				685,854	.....
(Off-budget)	22,804	24,407	25,694	28,571	25,995	28,497	37,015	28,179	32,110				253,272	.....
<i>Total—Receipts prior year</i>	<i>76,829</i>	<i>74,629</i>	<i>113,686</i>	<i>112,716</i>	<i>65,979</i>	<i>83,288</i>	<i>132,017</i>	<i>70,642</i>	<i>128,570</i>				<i>.....</i>	<i>858,355</i>
(On budget)	<i>55,052</i>	<i>51,215</i>	<i>89,590</i>	<i>90,127</i>	<i>40,879</i>	<i>57,094</i>	<i>96,307</i>	<i>44,520</i>	<i>98,663</i>				<i>.....</i>	<i>623,449</i>
(Off budget)	<i>21,776</i>	<i>23,414</i>	<i>24,096</i>	<i>22,589</i>	<i>25,100</i>	<i>26,194</i>	<i>35,709</i>	<i>26,122</i>	<i>29,906</i>				<i>.....</i>	<i>234,907</i>
Outlays														
Legislative Branch	378	206	204	212	202	198	164	188	191				1,942	1,800
The Judiciary	158	219	190	179	177	386	182	224	159				1,874	1,867
Executive Office of the President	20	18	16	20	14	14	25	16	14				156	147
Funds Appropriated to the President:														
International Security Assistance	3,302	397	366	129	347	92	541	406	258				5,838	6,178
International Development Assistance	557	351	242	388	176	325	518	281	233				3,070	2,911
Other	133	348	17	156	5	-426	101	86	-305				116	945
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	900	2,263	2,614	974	1,369	1,130	1,342	702	26				11,320	17,145
Other	3,993	4,886	3,794	3,815	3,373	4,264	3,873	4,206	4,138				36,341	34,920
Department of Commerce	264	277	282	244	245	261	231	173	201				2,179	1,999
Department of Defense:														
Military:														
Military personnel	6,634	5,357	8,626	2,944	5,835	5,959	8,098	3,150	6,076				52,681	56,846
Operation and maintenance	6,413	7,049	6,953	8,668	6,156	8,169	7,089	6,354	7,890				64,741	70,296
Procurement	5,131	5,132	5,746	4,043	5,600	6,361	4,493	4,545	5,461				46,512	54,040
Research, development, test, and evaluation	2,987	2,875	2,949	2,678	2,252	3,292	2,691	3,090	3,159				25,972	28,282
Military construction	404	388	390	415	344	372	188	465	465				3,432	3,488
Family housing	226	208	241	273	265	303	326	263	294				2,399	2,381
Revolving and management funds	1,568	816	275	-892	542	-1,153	876	569	37				2,638	-4,678
Other	-217	-28	572	-12	-52	69	-209	93	-189				28	-1,039
Total Military	23,147	21,796	25,752	18,117	20,943	23,372	23,552	18,530	23,195				198,403	209,615
Civil	2,550	2,515	2,550	2,509	2,459	2,471	2,513	2,507	2,542				22,615	21,942
Department of Education	1,805	3,356	2,535	1,102	1,202	1,004	2,068	2,243	2,144				17,460	22,892
Department of Energy	1,710	1,723	1,492	1,269	1,221	1,561	1,263	1,158	1,568				12,965	12,395
Department of Health and Human Services, except Social Security:														
Public Health Service	1,467	1,700	1,633	1,178	1,694	1,954	1,462	1,630	1,919				14,637	14,012
Health Care Financing Administration:														
Grants to States for Medicaid	7,394	6,626	7,088	6,097	6,202	7,220	6,475	6,982	7,456				61,539	55,837
Federal hospital ins. trust fund	7,432	8,006	9,319	7,193	8,196	10,069	8,224	8,339	9,374				76,152	68,087
Federal supp. med. ins. trust fund	4,650	4,838	5,846	4,170	4,213	5,293	4,533	4,623	5,416				43,581	39,734
Other	3,783	3,801	3,782	2,968	2,926	3,605	3,572	3,001	3,565				31,004	33,701
Social Security Administration	2,970	2,061	3,892	1,760	2,087	2,110	5,625	298	2,015				22,818	22,050
Administration for children and families	2,797	2,723	2,828	2,771	2,864	2,359	2,910	2,622	2,208				24,082	21,045
Other	-5,060	-5,060	-5,094	-4,429	-4,525	-5,109	-5,059	-4,501	-5,043				-43,880	-44,888
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	22,546	22,554	22,927	23,097	23,250	23,297	23,398	23,252	26,765				211,087	202,321
Federal disability ins. trust fund	2,992	2,998	2,991	3,054	3,077	3,212	3,231	3,275	3,323				28,152	25,637
Other	-977	-7	-17	-1,559	-10	-13	-1,558	-9	-8				-4,157	-4,644
Department of Housing and Urban Development	2,645	2,415	2,309	1,564	1,886	2,278	2,246	2,048	2,125				19,516	18,641

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994—Continued
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of the Interior	527	600	507	675	499	631	489	448	634				5,009	4,751
Department of Justice	749	905	773	822	734	1,023	802	836	790				7,435	7,726
Department of Labor:														
Unemployment trust fund	2,710	2,762	3,146	3,044	3,080	3,183	2,369	2,128	2,064				24,485	30,493
Other	652	61	673	463	444	26	881	551	729				4,480	3,559
Department of State	843	586	478	407	360	417	251	320	338				4,002	4,185
Department of Transportation:														
Highway trust fund	1,774	1,601	1,516	1,244	1,271	1,135	1,203	1,434	1,755				12,932	11,014
Other	1,377	1,651	2,224	1,255	1,541	1,791	1,459	1,469	1,432				14,200	13,392
Department of the Treasury:														
Interest on the public debt	17,638	22,260	52,712	17,899	16,208	18,122	18,328	23,943	53,306				240,416	238,567
Other	-102	75	983	590	4,931	2,844	1,207	666	-181				11,013	7,585
Department of Veterans Affairs:														
Compensation and pensions	1,400	1,406	2,748	61	1,434	1,463	2,787	97	1,458				12,854	12,702
National service life	66	57	75	68	57	122	72	74	77				667	528
United States government life	2	1	2	1	1	2	2	2	2				14	15
Other	1,338	1,705	1,613	2,001	1,618	1,179	1,045	1,472	1,464				13,436	12,916
Environmental Protection Agency	430	506	458	456	430	543	440	439	520				4,222	4,331
General Services Administration	239	-489	384	-658	344	231	-549	417	475				393	775
National Aeronautics and Space Administration	1,079	1,214	1,191	1,015	1,029	1,275	986	1,110	1,105				10,004	10,606
Office of Personnel Management	3,335	2,879	3,079	3,249	3,098	3,207	3,413	3,012	3,361				28,634	27,461
Small Business Administration	14	146	49	-7	27	64	52	70	68				483	611
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	52	-182	-1,322	-452	-3,558	-379	-145	-382	30				-6,338	-5,142
Savings association insurance fund	-5	4	8	-25	-492	-7	-2	-16	-3				-537	-410
FSLIC resolution fund	(* *)	8	-140	-93	-253	-15	-552	207	-14				-853	1,329
Postal Service:														
Public enterprise funds (off-budget)	-509	-237	146	194	184	-746	-1,049	60	-274				-2,231	-2,601
Payment to the Postal Service fund	61			23			23						107	130
Resolution Trust Corporation	7	-1,169	2,471	-74	-678	-439	783	1,777	1,233				3,911	-16,318
Tennessee Valley Authority	106	168	101	212	32	-18	101	213	-122				792	1,600
Other independent agencies	1,705	2,048	991	1,402	1,780	1,973	1,489	1,474	-1,569				11,292	10,207
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,572	-2,449	-2,592	-2,601	-2,592	-2,733	-2,585	-2,557	-2,559				-23,241	-23,155
Interest received by trust funds	-359	-5,173	-36,027	-122	-458	-130	-726	-5,467	-36,407				-84,870	-81,493
Rents and royalties on outer continental shelf lands	-21	-461	-145	-313	-223	-266	-136	-475	-268				-2,308	-2,127
Other	(* *)	(* *)	(* *)	(* *)				(* *)	(* *)				(* *)	(* *)
Totals this year:														
Total outlays	124,090	121,488	133,660	107,718	114,440	125,423	123,872	115,600	122,923				1,089,213	.....
(On-budget)	100,567	96,724	121,977	83,526	88,523	100,259	100,625	89,728	107,966				889,897	.....
(Off-budget)	23,523	24,764	11,683	24,192	25,917	25,164	23,247	25,871	14,956				199,316	.....
Total-surplus (+) or deficit (-)	-45,422	-38,381	-8,252	+15,248	-41,566	-32,315	+17,454	-32,054	+15,202				-150,087	.....
(On-budget)	-44,704	-38,024	-22,263	+10,869	-41,644	-35,648	+3,686	-34,362	-1,952				-204,043	.....
(Off-budget)	-719	-357	+14,012	+4,379	+77	+3,333	+13,768	+2,308	+17,154				+53,956	.....
Total borrowing from the public	4,255	71,028	13,995	-6,933	31,633	26,511	-21,801	27,649	1,898				148,235	202,609
Total-outlays prior year	125,620	107,355	152,633	82,899	114,477	127,263	124,200	107,605	117,471				.....	1,059,523
(On-budget)	103,780	83,436	116,572	84,925	89,720	103,025	101,752	83,210	103,477				.....	869,897
(Off-budget)	21,841	23,919	36,061	-2,025	24,757	24,237	22,448	24,395	13,994				.....	189,626
Total-surplus (+) or deficit (-) prior year	-48,792	-32,726	-38,947	+29,817	-48,498	-43,974	+7,817	-36,963	+11,099				.....	-201,167
(On-budget)	-48,727	-32,221	-26,982	+5,202	-48,842	-45,931	-5,445	-38,690	-4,813				.....	-246,448
(Off-budget)	-65	-505	-11,965	+24,614	+344	+1,957	+13,261	+1,727	+15,912				.....	+45,281

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of June 31, 1994

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	878	472	407	4,558	4,546	12	12,672	12,183	12,527
Black lung disability	55	49	6	465	451	15	.....	.....	.....
Federal disability insurance	3,411	3,323	88	25,842	28,152	-2,310	10,237	7,936	8,054
Federal employees life and health .....	.....	54	-54	.....	-1,079	1,079	20,484	22,030	21,988
Federal employees retirement	14,394	3,109	11,285	37,700	27,350	10,350	318,583	317,609	328,889
Federal hospital insurance	14,829	9,374	5,455	81,648	76,152	5,496	126,078	126,289	131,599
Federal old-age and survivors insurance	43,558	26,765	16,793	265,122	211,087	54,035	355,510	392,862	409,674
Federal supplementary medical insurance ...	5,432	5,416	15	43,876	43,581	294	23,268	23,360	23,557
Highways	2,202	1,889	313	14,077	15,729	-1,653	22,004	20,018	20,357
Military advances	1,199	1,175	24	9,599	9,997	-399	.....	.....	.....
Railroad retirement	3,221	652	2,569	6,463	5,862	601	11,961	11,847	11,811
Military retirement	990	2,248	-1,258	31,657	19,932	11,725	96,690	109,859	108,677
Unemployment	1,553	2,064	-510	26,921	24,485	2,435	36,607	39,646	39,026
Veterans life insurance	568	40	528	1,348	870	478	13,253	13,193	13,695
All other trust	439	349	90	3,940	2,984	955	10,784	11,687	11,661
Total trust fund receipts and outlays and investments held from Table 6-D	92,729	56,980	35,749	553,214	470,101	83,113	1,058,131	1,108,519	1,141,515
Less: Interfund transactions	46,002	46,002	.....	162,386	162,386	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	46,728	10,979	35,749	390,828	307,715	83,113			
Total Federal fund receipts and outlays	94,469	115,017	-20,547	572,582	805,782	-233,200			
Less: Interfund transactions	253	253	.....	410	410	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	94,216	114,764	-20,547	572,173	805,373	-233,200			
Less: offsetting proprietary receipts	2,820	2,820	.....	23,874	23,874	.....		
Net budget receipts & outlays	138,124	122,923	15,202	939,126	1,089,213	-150,087			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, June 1994 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	58,123	404,232	377,104
Corporation income taxes	29,114	106,207	88,372
Social insurance taxes and contributions:			
Employment taxes and contributions	40,853	322,953	298,428
Unemployment insurance	290	21,379	19,624
Other retirement contributions	366	3,434	3,538
Excise taxes	4,596	39,544	35,164
Estate and gift taxes	1,068	11,671	9,433
Customs	1,711	14,479	13,567
Miscellaneous	2,003	15,226	13,124
Total	138,124	939,126	858,355
NET OUTLAYS			
National defense	24,197	207,933	218,505
International affairs	582	13,044	13,885
General science, space, and technology	1,596	12,940	12,589
Energy	261	3,356	4,124
Natural resources and environment	1,670	15,365	15,275
Agriculture	320	14,204	19,680
Commerce and housing credit	1,016	-4,972	-21,095
Transportation	3,151	26,853	24,956
Community and Regional Development	1,184	8,189	7,383
Education, training, employment and social services	3,797	32,352	36,367
Health	9,729	79,774	73,513
Medicare	13,279	106,576	96,492
Income security	13,139	162,987	158,784
Social Security	30,088	239,234	227,944
Veterans benefits and services	3,011	27,171	26,353
Administration of justice	1,136	11,277	11,119
General government	1,715	8,743	10,143
Interest	15,880	149,735	148,787
Undistributed offsetting receipts	-2,827	-25,548	-25,282
Total	122,923	1,089,213	1,059,523

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19* — (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19* —
- The United States Budget in Brief, FY 19* —
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the July 1994 Statement will be 2:00 pm EST August 19, 1994.

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Monthly Treasury Statement

of Receipts and Outlays

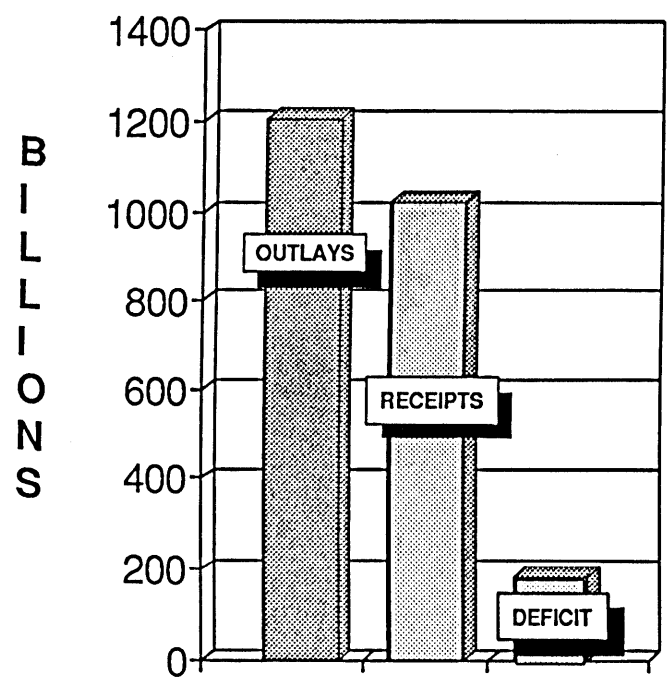
of the United States Government

For Fiscal Year 1994 Through July 31, 1994, and Other Periods

Highlight

This issue includes an \$897 million annual transfer from the Social Security trust funds to reimburse the Internal Revenue Service for the refund of withheld Federal Insurance Contributions Act taxes.

**RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT
THROUGH JULY 1994**



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1993			
October	76,829	125,620	48,792
November	74,629	107,355	32,726
December	113,686	152,633	38,947
January	112,716	82,899	-29,817
February	65,979	114,477	48,498
March	83,288	127,263	43,974
April	132,017	124,200	-7,817
May	70,642	107,605	36,963
June	128,570	117,471	-11,099
July	80,630	120,207	39,577
August	86,737	109,815	23,078
September	127,504	118,939	-8,564
Year-to-Date	1,153,226	1,408,485	255,258
FY 1994			
October	78,668	124,090	45,422
November	83,107	121,488	38,381
December	125,408	133,660	8,252
January	122,966	107,718	-15,248
February	72,874	114,440	41,566
March	93,108	125,423	32,315
April	141,326	123,872	-17,454
May	83,546	115,600	32,054
June	138,124	² 123,275	-14,850
July	84,827	118,025	33,198
Year-to-Date	1,023,953	1,207,590	183,637

¹The receipt, outlay and deficit figures differ from the *FY 1995 Budget*, released by the Office of Management and Budget on February 7, 1994, by \$589 million due mainly to revisions in data following the release of the Final September Monthly Treasury Statement.

²Outlays have been increased in June 1994 by \$200 million to reflect outlays previously reported by the Tennessee Valley Authority as agency debt and increased by \$152 million to correct the estimate for Postal Service reporting.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, July 1994 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1993)	Budget Estimates Next Fiscal Year (1995) ¹
Total on-budget and off-budget results:					
Total receipts	84,827	1,023,953	1,259,905	938,985	1,354,333
On-budget receipts	60,145	746,000	925,569	680,592	1,000,459
Off-budget receipts	24,681	277,953	334,336	258,393	353,874
Total outlays	118,025	1,207,590	1,480,013	1,179,730	1,521,447
On-budget outlays	93,164	983,261	1,199,239	966,140	1,229,419
Off-budget outlays	24,861	224,329	280,774	213,590	292,028
Total surplus (+) or deficit (-)	-33,198	-183,637	-220,108	-240,745	-167,114
On-budget surplus (+) or deficit (-)	-33,018	-237,262	-273,670	-285,547	-228,960
Off-budget surplus (+) or deficit (-)	-180	+53,624	+53,562	+44,803	+61,846
Total on-budget and off-budget financing	33,198	183,637	220,108	240,745	167,114
Means of financing:					
Borrowing from the public	-3,245	145,190	210,584	203,663	175,699
Reduction of operating cash, increase (-)	30,705	32,221	12,506	30,647	.....
By other means	5,737	6,226	-2,982	6,434	-8,585

¹These figures are based on the *Mid-Session Review of the FY 1995 Budget*, released by the Office of Management and Budget on July 14, 1994.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994

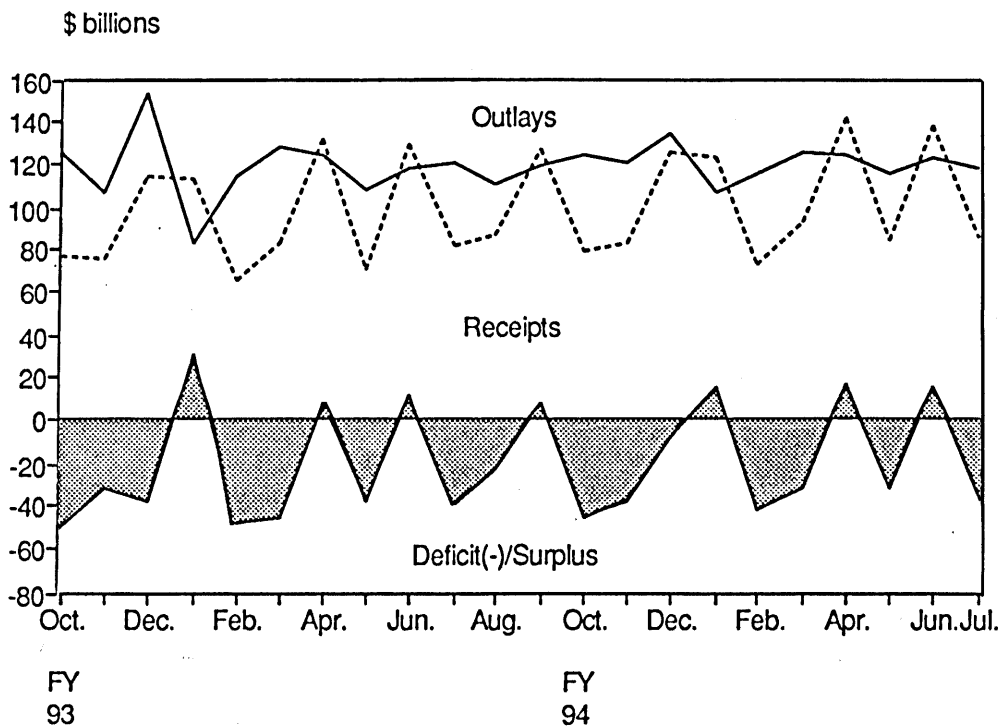


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1993 and 1994

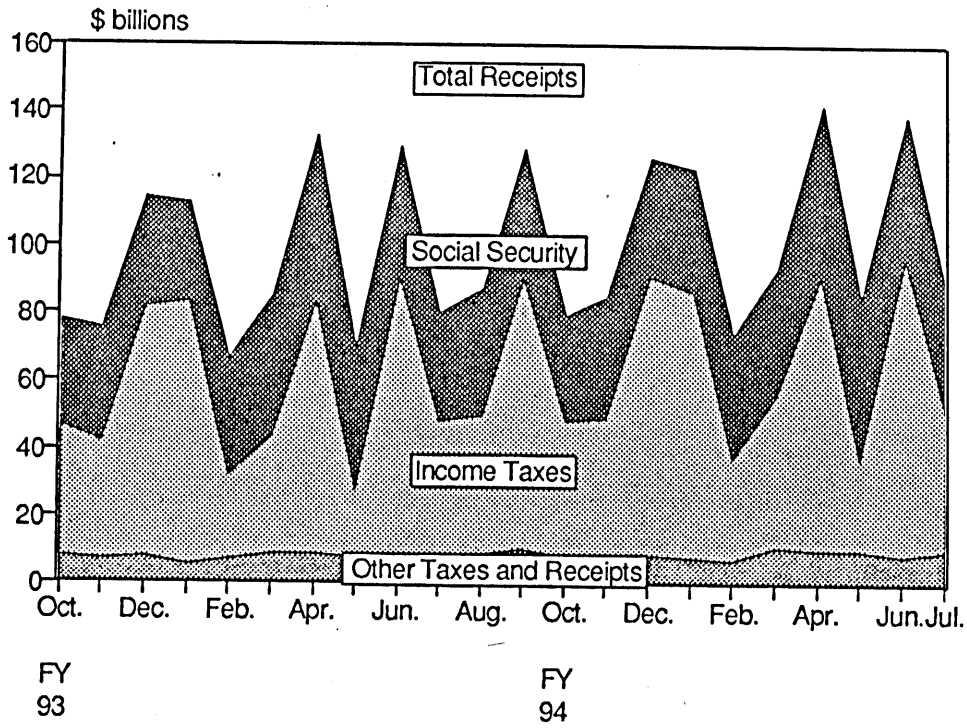


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1993 and 1994

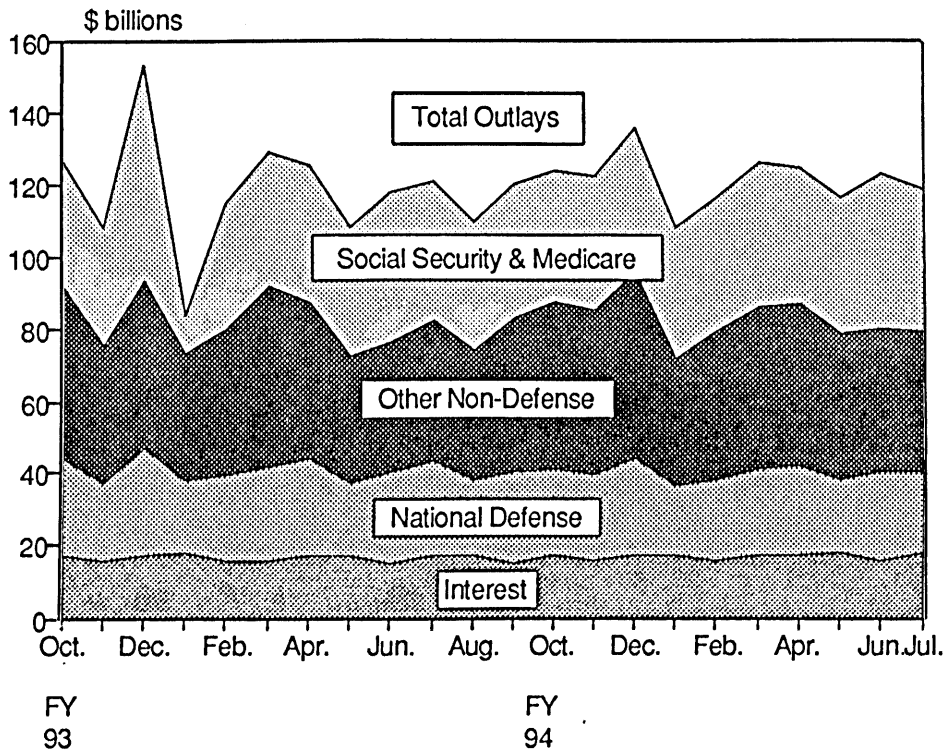


Table 3. Summary of Receipts and Outlays of the U.S. Government, July 1994 and Other Periods
 [\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	37,372	441,604	414,587	549,583
Corporation income taxes	3,805	110,012	91,067	139,374
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	24,681	277,953	258,393	334,336
Employment taxes and contributions (on-budget)	7,541	77,222	70,192	93,763
Unemployment insurance	1,399	22,779	21,333	27,767
Other retirement contributions	424	3,859	3,957	4,729
Excise taxes	4,175	43,718	39,377	54,594
Estate and gift taxes	1,060	12,731	10,378	14,197
Customs duties	1,782	16,262	15,329	20,064
Miscellaneous receipts	2,587	17,813	14,374	21,497
Total Receipts	84,827	1,023,953	938,985	1,259,905
(On-budget)	60,145	746,000	680,592	925,589
(Off-budget)	24,681	277,953	258,393	334,336
Budget Outlays				
Legislative Branch	222	2,165	2,002	2,749
The Judiciary	307	2,181	2,129	2,870
Executive Office of the President	20	176	170	197
Funds Appropriated to the President	410	9,434	10,694	11,369
Department of Agriculture	4,311	51,972	55,596	63,250
Department of Commerce	249	2,428	2,253	3,276
Department of Defense—Military	21,080	219,483	234,517	267,404
Department of Defense—Civil	2,562	25,177	24,299	30,623
Department of Education	1,454	18,914	24,366	25,708
Department of Energy	1,362	14,327	13,743	17,296
Department of Health and Human Services, except Social Security	26,498	256,431	236,977	314,964
Department of Health and Human Services, Social Security	25,184	260,265	247,353	314,747
Department of Housing and Urban Development	2,219	21,735	20,780	26,337
Department of the Interior	546	5,555	5,317	7,083
Department of Justice	881	8,315	8,572	10,744
Department of Labor	2,833	31,799	37,879	36,917
Department of State	294	4,296	4,666	5,786
Department of Transportation	3,224	30,356	27,595	36,820
Department of the Treasury:				
Interest on the Public Debt	18,301	258,717	256,487	299,003
Other	222	11,234	7,683	11,115
Department of Veterans Affairs	3,069	30,039	30,435	37,898
Environmental Protection Agency	523	4,745	4,813	6,238
General Services Administration	-704	-312	223	783
National Aeronautics and Space Administration	994	10,998	11,853	14,227
Office of Personnel Management	3,349	31,984	30,581	38,177
Small Business Administration	78	560	683	1,049
Other independent agencies:				
Resolution Trust Corporation	-319	3,592	-18,511	7,102
Other	1,999	24,583	6,498	9,473
Undistributed offsetting receipts:				
Interest	35	-84,835	-81,548	-85,891
Other	-3,176	-28,725	-28,376	-37,300
Total outlays	118,025	1,207,590	1,179,730	1,480,013
(On-budget)	93,164	983,261	966,140	1,199,239
(Off-budget)	24,861	224,329	213,590	280,774
Surplus (+) or deficit (-)	-33,198	-183,637	-240,745	-220,108
(On-budget)	-33,018	-237,262	-285,547	-273,670
(Off-budget)	-180	+53,624	+44,803	+53,562

¹These figures are based on the *Mid-Session Review of the FY 1995 Budget*, released by the Office of Management and Budget on July 14, 1994.

²Outlays have been increased in June 1994 by \$200 million to reflect outlays previously reported by the Tennessee Valley Authority as agency debt and increased by \$152 million to correct the estimate for Postal Service reporting.

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

Table 4. Receipts of the U.S. Government, July 1994 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	135,360			384,038			361,689		
Presidential Election Campaign Fund	6			68			27		
Other	13,793			131,221			125,264		
Total—Individual income taxes	39,159	1,786	37,372	515,327	73,722	441,604	486,980	72,393	414,587
Corporation income taxes									
	4,581	776	3,805	121,204	11,193	110,012	103,217	12,150	91,067
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	122,972	745	22,227	237,422	745	236,677	221,968		221,968
Self-Employment Contributions Act taxes	167		67	14,424		14,424	11,421		11,421
Deposits by States	(*)		(*)	-45		-45	-12		-12
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	23,040	745	22,295	251,802	745	251,057	233,377		233,377
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	12,460	80	2,380	25,433	80	25,353	23,792		23,792
Self-Employment Contributions Act taxes	17		7	1,543		1,543	1,225		1,225
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	-1		-1
Other									
Total—FDI trust fund	2,467	80	2,387	26,976	80	26,896	25,016		25,016
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	17,238	73	7,166	68,986	73	68,914	63,021		63,021
Self-Employment Contributions Act taxes	119		19	4,888		4,888	3,727		3,727
Receipts from Railroad Retirement Board				394		394	381		381
Deposits by States	(*)		(*)	(*)		(*)	-3		-3
Total—FHI trust fund	7,257	73	7,185	74,269	73	74,196	67,126		67,126
Railroad retirement accounts:									
Rail industry pension fund	218	-2	219	1,943	28	1,915	1,959	10	1,949
Railroad Social Security equivalent benefit	137		137	1,111		1,111	1,117		1,117
Total—Employment taxes and contributions	33,118	896	32,222	356,101	925	355,175	328,594	10	328,584
Unemployment insurance:									
State taxes deposited in Treasury	1,020		1,020	18,001		18,001	16,446		16,446
Federal Unemployment Tax Act taxes	387	12	375	4,813	92	4,720	4,857	110	4,747
Railroad unemployment taxes	5		5	26		26	62		62
Railroad debt repayment				32		32	79		79
Total—Unemployment insurance	1,412	12	1,399	22,871	92	22,779	21,444	110	21,333
Other retirement contributions:									
Federal employees retirement — employee contributions	419		419	3,777		3,777	3,875		3,875
Contributions for non-federal employees	6		6	81		81	81		81
Total—Other retirement contributions	424		424	3,859		3,859	3,957		3,957
Total—Social insurance taxes and contributions	34,954	908	34,046	382,830	1,018	381,813	353,995	120	353,875
Excise taxes:									
Miscellaneous excise taxes ²	2,523	16	2,507	25,862	716	25,147	22,206	450	21,756
Airport and airway trust fund	434	4	430	4,194	28	4,166	2,395	15	2,381
Highway trust fund	1,375	163	1,212	14,407	490	13,917	14,994	283	14,711
Black lung disability trust fund	26		26	489		489	529		529
Total—Excise taxes	4,358	183	4,175	44,952	1,234	43,718	40,125	748	39,377
Estate and gift taxes	1,088	28	1,060	13,029	298	12,731	10,647	270	10,378
Customs duties	1,845	62	1,782	16,963	701	16,262	15,976	647	15,329
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	2,209		2,209	14,820		14,820	11,654		11,654
All other	378	(*)	378	3,008	15	2,993	2,874	155	2,720
Total — Miscellaneous receipts	2,587	(*)	2,587	17,828	15	17,813	14,528	155	14,374
Total — Receipts	88,572	3,745	84,827	1,112,133	88,180	1,023,953	1,025,468	86,483	938,985
Total — On-budget	63,066	2,920	60,145	833,355	87,356	746,000	767,076	86,483	680,592
Total — Off-budget	25,506	825	24,681	278,778	825	277,953	258,393		258,393

¹In accordance with the provisions of the Social Security Act as amended, "Individual Income Taxes Withheld" have been increased and "Federal Insurance Contributions Act Taxes" correspondingly decreased by \$245 million to correct estimates for the quarter ending June 30, 1993. "Individual Income Taxes" have also been decreased and "Federal Insurance Contributions Act Taxes" correspondingly increased by \$27 million to correct estimates for calendar year 1993 and prior. "Individual Income Taxes, Other" have been decreased and "Self Employment Contributions Act Taxes" correspondingly increased by \$94 million to correct estimates for calendar year 1991 and prior.

²Includes amounts for the windfall profits tax pursuant to P.L. 96-223.

... No Transactions.

(*) Less than \$500,000.

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

Table 5. Outlays of the U.S. Government, July 1994 and Other Periods
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	39	(* *)	39	359	1	358	379	1	378
House of Representatives	82	(* *)	81	648	14	634	642	9	632
Joint items	4	.....	4	62	.....	62	65	.....	65
Congressional Budget Office	2	.....	2	18	.....	18	18	.....	18
Architect of the Capitol	15	1	15	162	7	155	183	8	174
Library of Congress	33	.....	33	429	.....	429	273	.....	273
Government Printing Office:									
Revolving fund (net) .....	(* *)	.....	(* *)	32	.....	32	-30	.....	-30
General fund appropriations	9	.....	9	81	.....	81	91	.....	91
General Accounting Office	39	.....	39	360	.....	360	359	.....	359
United States Tax Court	4	.....	4	27	.....	27	27	.....	27
Other Legislative Branch agencies	2	.....	2	26	.....	26	27	.....	27
Proprietary receipts from the public .....	.....	3	-3	.....	6	-6	.....	6	-6
Intrabudgetary transactions	-2	.....	-2	-9	.....	-9	-8	.....	-8
Total—Legislative Branch	226	4	222	2,194	29	2,165	2,027	25	2,002
The Judiciary:									
Supreme Court of the United States	3	.....	3	21	.....	21	19	.....	19
Courts of Appeals, District Courts, and other judicial services	294	(* *)	294	2,068	2	2,066	2,036	(* *)	2,035
Other	10	.....	10	94	.....	94	74	.....	74
Total—The Judiciary	307	(* *)	307	2,184	2	2,181	2,130	(* *)	2,129
Executive Office of the President:									
Compensation of the President and the White House Office									
Office	4	.....	4	33	.....	33	34	.....	34
Office of Management and Budget	6	.....	6	48	.....	48	47	.....	47
Other	9	.....	9	94	.....	94	89	.....	89
Total—Executive Office of the President	20	.....	20	176	.....	176	170	.....	170
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	33	29	3	714	492	222	660	488	172
Foreign military financing grants	148	.....	148	3,672	.....	3,672	4,048	.....	4,048
Economic support fund	50	.....	50	2,519	.....	2,519	2,864	.....	2,864
Military assistance .....	(* *)	.....	(* *)	15	.....	15	-4	.....	-4
Peacekeeping Operations	2	.....	2	60	.....	60	23	.....	23
Other	2	.....	2	23	.....	23	26	.....	26
Proprietary receipts from the public .....	.....	20	-20	.....	486	-486	.....	466	-466
Total—International Security Assistance	235	49	186	7,002	978	6,024	7,617	953	6,664
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association									
Association	242	.....	242	879	.....	879	774	.....	774
International organizations and programs	31	.....	31	159	.....	159	223	.....	223
Other	37	.....	37	364	.....	364	356	.....	356
Total—Multilateral Assistance	310	.....	310	1,402	.....	1,402	1,353	.....	1,353
Agency for International Development:									
Functional development assistance program	163	.....	163	1,188	.....	1,188	1,127	.....	1,127
Sub-Saharan Africa development assistance	20	.....	20	507	.....	507	576	.....	576
Operating expenses	31	.....	31	415	.....	415	393	.....	393
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	44	.....	44	.....	.....	.....
Other	60	7	53	614	53	562	583	45	538
Proprietary receipts from the public .....	.....	107	-107	.....	679	-679	.....	743	-743
Intrabudgetary transactions .....	.....	.....	.....	-2	.....	-2	.....	.....	.....
Total—Agency for International Development	274	114	160	2,767	732	2,035	2,680	788	1,892
Peace Corps	15	.....	15	163	.....	163	165	.....	165
Overseas Private Investment Corporation	20	7	13	78	174	-96	60	161	-102
Other	11	2	9	78	5	73	69	8	61
Total—International Development Assistance	629	123	506	4,488	912	3,576	4,327	957	3,370
International Monetary Programs	43	.....	43	-193	.....	-193	576	.....	576
Military Sales Programs:									
Special defense acquisition fund	7	1	6	144	235	-91	210	173	38
Foreign military sales trust fund	1,036	.....	1,036	11,033	.....	11,033	10,698	.....	10,698
Kuwait civil reconstruction trust fund .....	(* *)	.....	(* *)	.....	.....	.....	7	(* *)	7
Proprietary receipts from the public .....	.....	1,368	-1,368	.....	10,967	-10,967	.....	10,667	-10,667
Other	1	.....	1	52	.....	52	9	.....	9
Total—Funds Appropriated to the President	1,952	1,542	410	22,526	13,092	9,434	23,444	12,749	10,694

Table 5. Outlays of the U.S. Government, July 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	52	.....	52	575	.....	575	604	.....	604
Cooperative State Research Service	40	.....	40	383	.....	383	362	.....	362
Extension Service	38	.....	38	364	.....	364	332	.....	332
Animal and Plant Health Inspection Service	35	.....	35	390	.....	390	404	.....	404
Food Safety and Inspection Service	39	.....	39	419	.....	419	414	.....	414
Agricultural Marketing Service	25	.....	25	536	1	535	618	1	617
Soil Conservation Service:									
Watershed and flood prevention operations	24	.....	24	219	.....	219	188	.....	188
Conservation operations	38	.....	38	486	.....	486	480	.....	480
Other	6	.....	6	67	.....	67	68	.....	68
Agricultural Stabilization and Conservation Service:									
Conservation programs	22	.....	22	1,903	.....	1,903	1,838	.....	1,838
Other	62	.....	62	662	.....	662	628	.....	628
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	236	70	166	1,852	1,569	284	2,020	1,730	289
Rural housing insurance fund	606	234	373	3,795	2,695	1,100	3,390	2,680	710
Other .....	.....	.....	.....	(* *)	.....	(* *)	9	1	8
Salaries and expenses	51	.....	51	-153	.....	-153	530	.....	530
Other	9	(* *)	9	88	1	87	77	3	74
Total—Farmers Home Administration	902	304	598	5,584	4,265	1,319	6,025	4,413	1,612
Foreign assistance programs	261	.....	261	1,075	.....	1,075	401	.....	401
Rural Development Administration:									
Rural development insurance fund	76	52	23	815	488	327	875	427	448
Rural water and waste disposal grants	30	.....	30	257	.....	257	193	.....	193
Other	3	.....	3	16	.....	16	26	.....	26
Rural Electrification Administration	80	163	-83	2,314	3,396	-1,082	2,431	3,530	-1,099
Federal Crop Insurance Corporation	62	3	58	1,522	354	1,168	591	327	264
Commodity Credit Corporation:									
Price support and related programs	446	619	-173	16,259	6,128	10,130	22,934	6,662	16,272
National Wool Act Program	3	.....	3	207	.....	207	175	.....	175
Food and Nutrition Service:									
Food stamp program	2,112	.....	2,112	21,245	.....	21,245	20,486	.....	20,486
State child nutrition programs	565	.....	565	6,389	.....	6,389	5,979	.....	5,979
Women, infants and children programs	254	.....	254	2,696	.....	2,696	2,462	.....	2,462
Other	24	.....	24	422	.....	422	518	.....	518
Total—Food and Nutrition Service	2,956	.....	2,956	30,752	.....	30,752	29,446	.....	29,446
Forest Service:									
National forest system	116	.....	116	1,298	.....	1,298	1,367	.....	1,367
Forest and rangeland protection	70	.....	70	309	.....	309	310	.....	310
Forest service permanent appropriations	16	.....	16	297	.....	297	257	.....	257
Other	69	.....	69	554	.....	554	563	.....	563
Total—Forest Service	271	.....	271	2,457	.....	2,457	2,496	.....	2,496
Other	63	2	61	542	29	512	516	31	485
Proprietary receipts from the public .....	.....	79	-79	.....	1,172	-1,172	.....	908	-908
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	-150	.....	-150
Total—Department of Agriculture	5,534	1,223	4,311	67,805	15,833	51,972	71,896	16,300	55,596
Department of Commerce:									
Economic Development Administration	9	1	7	213	14	199	129	18	111
Bureau of the Census	21	.....	21	218	.....	218	290	.....	290
Promotion of Industry and Commerce	22	.....	22	262	.....	262	255	.....	255
Science and Technology:									
National Oceanic and Atmospheric Administration	162	1	161	1,575	12	1,563	1,359	21	1,339
Patent and Trademark Office	10	.....	10	42	.....	42	46	.....	46
National Institute of Standards and Technology	19	.....	19	115	.....	115	189	.....	189
Other	4	2	2	71	27	43	61	32	29
Total—Science and Technology	195	3	193	1,803	39	1,763	1,655	53	1,602
Other	16	.....	16	85	.....	85	92	.....	92
Proprietary receipts from the public .....	.....	10	-10	.....	100	-100	.....	97	-97
Intrabudgetary transactions .....	.....	.....	.....	(* *)	.....	(* *)	.....	(* *)	(* *)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	(* *)
Total—Department of Commerce	263	14	249	2,581	153	2,428	2,420	167	2,253

Table 5. Outlays of the U.S. Government, July 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,459	.....	2,459	22,276	.....	22,276	24,725	.....	24,725
Department of the Navy	2,312	.....	2,312	21,826	.....	21,826	23,522	.....	23,522
Department of the Air Force	1,600	.....	1,600	14,950	.....	14,950	17,758	.....	17,758
Total—Military personnel	6,371	.....	6,371	59,052	.....	59,052	66,006	.....	66,006
Operation and maintenance:									
Department of the Army	1,506	.....	1,506	16,989	.....	16,989	19,784	.....	19,784
Department of the Navy	1,625	.....	1,625	18,349	.....	18,349	21,471	.....	21,471
Department of the Air Force	1,850	.....	1,850	19,911	.....	19,911	20,729	.....	20,729
Defense agencies	1,716	.....	1,716	16,190	.....	16,190	15,700	.....	15,700
Total—Operation and maintenance	6,697	.....	6,697	71,438	.....	71,438	77,684	.....	77,684
Procurement:									
Department of the Army	690	.....	690	6,842	.....	6,842	9,685	.....	9,685
Department of the Navy	2,007	.....	2,007	21,549	.....	21,549	24,848	.....	24,848
Department of the Air Force	1,510	.....	1,510	19,190	.....	19,190	21,176	.....	21,176
Defense agencies	292	.....	292	3,429	.....	3,429	3,039	.....	3,039
Total—Procurement	4,499	.....	4,499	51,010	.....	51,010	58,748	.....	58,748
Research, development, test, and evaluation:									
Department of the Army	402	.....	402	4,664	.....	4,664	5,137	.....	5,137
Department of the Navy	682	.....	682	6,490	.....	6,490	7,561	.....	7,561
Department of the Air Force	823	.....	823	10,454	.....	10,454	10,570	.....	10,570
Defense agencies	609	.....	609	6,879	.....	6,879	7,661	.....	7,661
Total—Research, development, test and evaluation	2,516	.....	2,516	28,488	.....	28,488	30,929	.....	30,929
Military construction:									
Department of the Army	80	.....	80	731	.....	731	864	.....	864
Department of the Navy	59	.....	59	475	.....	475	746	.....	746
Department of the Air Force	130	.....	130	928	.....	928	964	.....	964
Defense agencies	159	.....	159	1,726	.....	1,726	1,302	.....	1,302
Total—Military construction	428	.....	428	3,860	.....	3,860	3,875	.....	3,875
Family housing:									
Department of the Army	115	.....	115	1,063	.....	1,063	1,115	.....	1,115
Department of the Navy	72	.....	72	660	.....	660	721	.....	721
Department of the Air Force	91	.....	91	897	.....	897	783	.....	783
Defense agencies	12	2	10	94	27	67	69	17	52
Revolving and management funds:									
Department of the Army	-87	.....	-87	67	.....	67	68	.....	68
Department of the Navy	2	.....	2	273	.....	273	-60	.....	-60
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	536	.....	536	3,015	.....	3,015	-4,241	.....	-4,241
Other	-16	(*)	-16	-277	5	-282	-155	3	-159
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of the Navy	3	1	2	30	12	18	40	15	25
Department of the Air Force .....	(*)	.....	(*)	6	6	1	25	20	4
Defense agencies	21	.....	21	157	.....	157	55	.....	55
Proprietary receipts from the public:									
Department of the Army .....	.....	60	-60	.....	148	-148	.....	216	-216
Department of the Navy .....	.....	51	-51	.....	175	-175	.....	197	-197
Department of the Air Force .....	.....	13	-13	.....	368	-368	.....	307	-307
Defense agencies .....	.....	30	-30	.....	250	-250	.....	33	-33
Intrabudgetary transactions:									
Department of the Army	16	.....	16	170	.....	170	92	.....	92
Department of the Navy	-25	.....	-25	459	.....	459	513	.....	513
Department of the Air Force	5	.....	5	125	.....	125	115	.....	115
Defense agencies	-17	.....	-17	-109	.....	-109	-1,011	.....	-1,011
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	6	-6	.....	21	-21
Defense agencies .....	.....	(*)	(*)	.....	(*)	(*)	.....	27	-27
Total—Department of Defense—Military	21,238	157	21,080	220,479	996	219,483	235,373	856	234,517

Table 5. Outlays of the U.S. Government, July 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	92	.....	92	757	.....	757	814	.....	814
Operation and maintenance, general	111	.....	111	904	.....	904	1,197	.....	1,197
Other	108	.....	108	1,283	.....	1,283	872	.....	872
Proprietary receipts from the public .....	.....	24	-24	.....	151	-151	.....	164	-164
Total—Corps of Engineers	310	24	286	2,945	151	2,794	2,883	164	2,719
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,908	.....	11,908	12,273	.....	12,273
Retired pay .....	.....	.....	.....	.....	.....	.....	(*)	.....	(*)
Military retirement fund	2,268	.....	2,268	22,200	.....	22,200	21,396	.....	21,396
Intrabudgetary transactions .....	.....	.....	.....	-11,908	.....	-11,908	-12,273	.....	-12,273
Education benefits	2	.....	2	133	.....	133	137	.....	137
Other	7	(*)	7	64	4	60	58	4	54
Proprietary receipts from the public .....	.....	1	-1	.....	9	-9	.....	7	-7
Total—Department of Defense—Civil	2,587	25	2,562	25,341	164	25,177	24,473	175	24,299
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	435	.....	435	5,893	.....	5,893	5,936	.....	5,936
Impact aid	13	.....	13	738	.....	738	769	.....	769
School improvement programs	57	.....	57	1,215	.....	1,215	1,313	.....	1,313
Indian education	6	.....	6	66	.....	66	67	.....	67
Other .....	(*)	.....	(*)	8	.....	8	12	.....	12
Total—Office of Elementary and Secondary Education	511	.....	511	7,920	.....	7,920	8,097	.....	8,097
Office of Bilingual Education and Minority Languages Affairs									
Affairs	15	.....	15	184	.....	184	164	.....	164
Office of Special Education and Rehabilitative Services:									
Special education	96	.....	96	2,519	.....	2,519	2,196	.....	2,196
Rehabilitation services and disability research	158	.....	158	1,872	.....	1,872	1,646	.....	1,646
Special institutions for persons with disabilities	13	.....	13	109	.....	109	107	.....	107
Office of Vocational and Adult Education	-9	.....	-9	1,078	.....	1,078	1,110	.....	1,110
Office of Postsecondary Education:									
College housing loans	-4	.....	-4	-2	39	-41	13	56	-44
Student financial assistance	248	.....	248	5,730	.....	5,730	6,083	.....	6,083
Federal family education loans	304	.....	304	-1,845	.....	-1,845	3,726	.....	3,726
Higher education	41	.....	41	590	.....	590	565	.....	565
Howard University	17	.....	17	173	.....	173	163	.....	163
Other	14	.....	14	86	.....	86	16	.....	16
Total—Office of Postsecondary Education	620	.....	620	4,731	39	4,692	10,566	56	10,509
Office of Educational Research and Improvement									
Departmental management	26	.....	26	349	.....	349	299	.....	299
Proprietary receipts from the public	29	.....	29	315	.....	315	294	.....	294
.....	.....	4	-4	.....	124	-124	.....	56	-56
Total—Department of Education	1,458	4	1,454	19,077	163	18,914	24,478	112	24,366
Department of Energy:									
Atomic energy defense activities									
.....	1,006	.....	1,006	9,828	.....	9,828	9,080	.....	9,080
Energy programs:									
General science and research activities	-5	.....	-5	1,057	.....	1,057	1,174	.....	1,174
Energy supply, R and D activities	241	.....	241	2,524	.....	2,524	2,373	.....	2,373
Uranium supply and enrichment activities	15	.....	15	279	.....	279	939	.....	939
Fossil energy research and development	36	.....	36	344	.....	344	338	.....	338
Energy conservation	47	.....	47	471	.....	471	423	.....	423
Strategic petroleum reserve	25	.....	25	238	.....	238	361	.....	361
Clean coal technology .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	23	.....	23	232	.....	232	211	.....	211
Other	97	(*)	97	761	2	760	127	2	124
Total—Energy programs	478	(*)	478	5,907	2	5,905	5,945	2	5,942
Power Marketing Administration									
Departmental administration	128	85	43	1,422	1,347	75	1,807	1,177	629
Proprietary receipts from the public	45	.....	45	373	.....	373	337	.....	337
Intrabudgetary transactions .....	.....	187	-187	.....	1,455	-1,455	.....	1,934	-1,934
Offsetting governmental receipts	-23	.....	-23	-290	.....	-290	-244	.....	-244
.....	.....	(*)	(*)	.....	109	-109	.....	68	-68
Total—Department of Energy	1,633	272	1,362	17,240	2,913	14,327	16,925	3,182	13,743

Table 5. Outlays of the U.S. Government, July 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	80	(*)	80	654	3	651	628	4	625
Health Resources and Services Administration	260	.....	260	2,098	.....	2,098	1,929	.....	1,929
Indian Health Services	141	.....	141	1,436	.....	1,436	1,392	.....	1,392
Centers for Disease Control and Prevention	148	.....	148	1,257	.....	1,257	1,110	.....	1,110
National Institutes of Health	858	.....	858	8,593	.....	8,593	7,909	.....	7,909
Substance Abuse and Mental Health Services									
Administration	177	.....	177	1,993	.....	1,993	2,277	.....	2,277
Agency for Health Care Policy and Research	8	.....	8	92	.....	92	52	.....	52
Assistant secretary for health	-36	.....	-36	153	.....	153	227	.....	227
Total—Public Health Service	1,636	(*)	1,636	16,276	3	16,273	15,524	4	15,520
Health Care Financing Administration:									
Grants to States for Medicaid	6,204	.....	6,204	67,743	.....	67,743	62,057	.....	62,057
Payments to health care trust funds	3,033	.....	3,033	34,029	.....	34,029	37,250	.....	37,250
Federal hospital insurance trust fund:									
Benefit payments	8,577	.....	8,577	83,823	.....	83,823	75,308	.....	75,308
Administrative expenses	99	.....	99	1,005	.....	1,005	1,028	.....	1,028
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	8,676	.....	8,676	84,828	.....	84,828	76,336	.....	76,336
Federal supplementary medical insurance trust fund:									
Benefit payments	5,308	.....	5,308	47,627	.....	47,627	43,703	.....	43,703
Administrative expenses	144	.....	144	1,406	.....	1,406	1,181	.....	1,181
Total—FSMI trust fund	5,452	.....	5,452	49,033	.....	49,033	44,883	.....	44,883
Other	-4	.....	-4	4	.....	4	124	.....	124
Total—Health Care Financing Administration	23,360	.....	23,360	235,637	.....	235,637	220,650	.....	220,650
Social Security Administration:									
Payments to Social Security trust funds	1,514	.....	1,514	5,666	.....	5,666	6,158	.....	6,158
Special benefits for disabled coal miners	63	.....	63	646	.....	646	673	.....	673
Supplemental security income program	2,060	.....	2,060	20,142	.....	20,142	20,487	.....	20,487
Total—Social Security Administration	3,637	.....	3,637	26,454	.....	26,454	27,318	.....	27,318
Administration for children and families:									
Family support payments to States	1,457	.....	1,457	13,850	.....	13,850	13,155	.....	13,155
Low income home energy assistance	50	.....	50	1,985	.....	1,985	1,029	.....	1,029
Refugee and entrant assistance	32	.....	32	312	.....	312	293	.....	293
Community Services Block Grant	20	.....	20	362	.....	362	334	.....	334
Payments to States for afdc work programs	70	.....	70	681	.....	681	606	.....	606
Interim assistance to States for legalization	4	.....	4	631	.....	631	125	.....	125
Payments to States for child care assistance	29	.....	29	641	.....	641	320	.....	320
Social services block grant	189	.....	189	2,262	.....	2,262	2,337	.....	2,337
Children and families services programs	240	.....	240	3,167	.....	3,167	3,017	.....	3,017
Payments to States for foster care and adoption assistance	218	.....	218	2,499	.....	2,499	2,126	.....	2,126
Other .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Total—Administration for children and families	2,309	.....	2,309	26,391	.....	26,391	23,342	.....	23,342
Administration on aging	50	.....	50	692	.....	692	450	.....	450
Office of the Secretary	151	.....	151	336	.....	336	148	.....	148
Proprietary receipts from the public .....	.....	1,612	-1,612	.....	15,323	-15,323	.....	13,201	-13,201
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-3,033	.....	-3,033	-32,329	.....	-32,329	-36,769	.....	-36,769
Payments for tax and other credits:									
Federal hospital insurance trust fund .....	(*)	.....	(*)	-1,700	.....	-1,700	-481	.....	-481
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, except Social Security	28,110	1,612	26,498	271,757	15,326	256,431	250,181	13,205	236,977

Table 5. Outlays of the U.S. Government, July 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	23,238	.....	23,238	229,697	.....	229,697	219,883	.....	219,883
Administrative expenses and construction	182	.....	182	1,391	.....	1,391	1,624	.....	1,624
Payment to railroad retirement account .....	.....	.....	.....	3,420	.....	3,420	3,353	.....	3,353
Interest expense on Interfund borrowings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	23,420	.....	23,420	234,507	.....	234,507	224,859	.....	224,859
Federal disability insurance trust fund:									
Benefit payments	3,190	.....	3,190	30,502	.....	30,502	27,828	.....	27,828
Administrative expenses and construction	88	.....	88	823	.....	823	755	.....	755
Payment to railroad retirement account .....	.....	.....	.....	106	.....	106	83	.....	83
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,278	.....	3,278	31,430	.....	31,430	28,666	.....	28,666
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	11	-11	.....	(* *)	(* *)
Intrabudgetary transactions ¹	-1,514	.....	-1,514	-5,661	.....	-5,661	-6,171	.....	-6,171
Total—Department of Health and Human Services, Social Security(off-budget)	25,184	(* *)	25,184	260,276	11	260,265	247,354	(* *)	247,353
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	14	13	1	130	110	20	68	57	10
Credit accounts:									
Federal housing administration fund	469	518	-50	4,914	5,355	-440	5,108	4,271	837
Housing for the elderly or handicapped fund	-6	58	-63	684	585	99	782	542	239
Other	33	.....	33	367	(* *)	366	266	(* *)	266
Rent supplement payments	16	.....	16	73	.....	73	46	.....	46
Homeownership assistance	9	.....	9	89	.....	89	77	.....	77
Rental housing assistance	68	.....	68	562	.....	562	553	.....	553
Rental housing development grants .....	(* *)	.....	(* *)	5	.....	5	13	.....	13
Low-rent public housing	47	.....	47	638	.....	638	660	.....	660
Public housing grants	273	.....	273	2,720	.....	2,720	2,063	.....	2,063
College housing grants	2	.....	2	16	.....	16	18	.....	18
Lower income housing assistance	947	.....	947	8,835	.....	8,835	9,061	.....	9,061
Section 8 contract renewals	282	.....	282	2,815	.....	2,815	2,038	.....	2,038
Other	8	.....	8	57	.....	57	20	.....	20
Total—Housing programs	2,164	589	1,574	21,906	6,050	15,856	20,770	4,871	15,900
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	1	(* *)	1	296	200	96	170	33	137
Payments for operation of low-income housing projects	208	.....	208	2,128	.....	2,128	1,966	.....	1,966
Community Partnerships Against Crime	13	.....	13	136	.....	136	92	.....	92
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	.....	.....
Total—Public and Indian Housing programs	223	(* *)	223	2,559	200	2,360	2,228	33	2,195
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	(* *)	(* *)	(* *)	1	-1	.....	4	-4
Guarantees of mortgage-backed securities	94	119	-25	854	1,238	-384	898	1,364	-466
Total—Government National Mortgage Association	94	119	-25	854	1,239	-385	898	1,368	-470
Community Planning and Development:									
Community Development Grants	326	.....	326	2,945	.....	2,945	2,628	.....	2,628
Home investment partnerships program	75	.....	75	602	.....	602	146	.....	146
Other	27	9	17	241	105	137	249	96	153
Total—Community Planning and Development	427	9	418	3,788	105	3,683	3,023	96	2,927
Management and Administration	47	.....	47	411	.....	411	449	.....	449
Other	5	.....	5	35	.....	35	29	.....	29
Proprietary receipts from the public .....	.....	22	-22	.....	219	-219	.....	247	-247
Offsetting governmental receipts .....	.....	.....	.....	.....	5	-5	.....	3	-3
Total—Department of Housing and Urban Development	2,960	740	2,219	29,553	7,818	21,735	27,397	6,618	20,780

Table 5. Outlays of the U.S. Government, July 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	57	.....	57	550	.....	550	532	.....	532
Other	33	.....	33	209	.....	209	207	.....	207
Minerals Management Service	52	.....	52	619	.....	619	566	.....	566
Office of Surface Mining Reclamation and Enforcement	28	.....	28	253	.....	253	246	.....	246
Total—Land and minerals management	171	.....	171	1,631	.....	1,631	1,550	.....	1,550
Water and science:									
Bureau of Reclamation:									
Construction program	22	.....	22	248	.....	248	218	.....	218
Operation and maintenance	19	.....	19	219	.....	219	233	.....	233
Other	33	8	25	380	122	258	395	120	275
Central Utah project	5	.....	5	25	.....	25	.....	.....	.....
Geological Survey	54	.....	54	502	.....	502	528	.....	528
Bureau of Mines	14	3	11	160	23	137	166	25	141
Total—Water and science	147	10	136	1,534	146	1,389	1,541	145	1,395
Fish and wildlife and parks:									
United States Fish and Wildlife Service	74	.....	74	991	.....	991	1,024	.....	1,024
National Biological Survey	11	.....	11	83	.....	83	.....	.....	.....
National Park Service	127	.....	127	1,219	.....	1,219	1,223	.....	1,223
Total—Fish and wildlife and parks	212	.....	212	2,293	.....	2,293	2,247	.....	2,247
Bureau of Indian Affairs:									
Operation of Indian programs	136	.....	136	1,156	.....	1,156	1,140	.....	1,140
Indian tribal funds	17	.....	17	228	.....	228	143	.....	143
Other	21	1	21	371	8	363	289	17	273
Total—Bureau of Indian Affairs	175	1	174	1,755	8	1,747	1,573	17	1,556
Territorial and international affairs	7	.....	7	235	.....	235	207	.....	207
Departmental offices	5	.....	5	110	.....	110	103	.....	103
Proprietary receipts from the public .....	.....	153	-153	.....	1,626	-1,626	.....	1,649	-1,649
Intrabudgetary transactions	-6	.....	-6	-224	.....	-224	-94	.....	-94
Offsetting governmental receipts .....	.....	.....	.....	.....	(" ")	(" ")	.....	(" ")	(" ")
Total—Department of the Interior	710	165	546	7,335	1,780	5,555	7,127	1,811	5,317
Department of Justice:									
Legal activities	208	.....	208	2,081	.....	2,081	2,324	.....	2,324
Federal Bureau of Investigation	225	.....	225	1,754	.....	1,754	1,674	.....	1,674
Drug Enforcement Administration	84	.....	84	652	.....	652	669	.....	669
Immigration and Naturalization Service	138	.....	138	1,254	.....	1,254	1,268	.....	1,268
Federal Prison System	189	10	178	1,971	98	1,872	1,809	80	1,729
Office of Justice Programs	50	.....	50	708	.....	708	755	.....	755
Other	55	.....	55	482	.....	482	760	.....	760
Intrabudgetary transactions	-1	.....	-1	-28	.....	-28	-194	.....	-194
Offsetting governmental receipts .....	.....	56	-56	.....	460	-460	.....	415	-415
Total—Department of Justice	947	66	881	8,873	558	8,315	9,067	495	8,572
Department of Labor:									
Employment and Training Administration:									
Training and employment services	460	.....	460	3,424	.....	3,424	3,331	.....	3,331
Community Service Employment for Older Americans	29	.....	29	321	.....	321	325	.....	325
Federal unemployment benefits and allowances	5	.....	5	122	.....	122	121	.....	121
State unemployment insurance and employment service operations	35	.....	35	241	.....	241	59	.....	59
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	7,532	.....	7,532
Advances to the unemployment trust fund and other funds	30	.....	30	2,577	.....	2,577	2,573	.....	2,573

Table 5. Outlays of the U.S. Government, July 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,689	.....	1,689	23,526	.....	23,526	30,443	.....	30,443
State administrative expenses	253	.....	253	2,553	.....	2,553	2,807	.....	2,807
Federal administrative expenses	9	.....	9	151	.....	151	186	.....	186
Veterans employment and training	16	.....	16	155	.....	155	142	.....	142
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	3	.....	3	56	.....	56	62	.....	62
Other	2	.....	2	17	.....	17	18	.....	18
Total—Unemployment trust fund	1,973	.....	1,973	26,458	.....	26,458	33,656	.....	33,656
Other	8	.....	8	74	.....	74	62	.....	62
Total—Employment and Training Administration	2,539	.....	2,539	33,217	.....	33,217	47,659	.....	47,659
Pension Benefit Guaranty Corporation	68	65	3	984	1,254	-270	681	1,613	-933
Employment Standards Administration:									
Salaries and expenses	19	.....	19	191	.....	191	184	.....	184
Special benefits	150	.....	150	332	.....	332	402	.....	402
Black lung disability trust fund	52	.....	52	503	.....	503	511	.....	511
Other	9	.....	9	107	.....	107	102	.....	102
Occupational Safety and Health Administration	22	.....	22	240	.....	240	230	.....	230
Bureau of Labor Statistics	31	.....	31	235	.....	235	239	.....	239
Other	26	.....	26	383	.....	383	370	.....	370
Proprietary receipts from the public .....	.....	1	-1	.....	3	-3	.....	2	-2
Intrabudgetary transactions	-17	.....	-17	-3,137	.....	-3,137	-10,884	.....	-10,884
Total—Department of Labor	2,899	66	2,833	33,055	1,257	31,799	39,494	1,615	37,879
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	166	.....	166	1,538	.....	1,538	1,837	.....	1,837
Acquisition and maintenance of buildings abroad	38	.....	38	460	.....	460	402	.....	402
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	125	.....	125	119	.....	119
Foreign Service retirement and disability fund	38	.....	38	339	.....	339	347	.....	347
Other	-10	.....	-10	74	.....	74	84	.....	84
Total—Administration of Foreign Affairs	232	.....	232	2,537	.....	2,537	2,788	.....	2,788
International organizations and Conferences .....	(* *)	.....	(* *)	1,183	.....	1,183	1,301	.....	1,301
Migration and refugee assistance	45	.....	45	603	.....	603	567	.....	567
International narcotics control	12	.....	12	98	.....	98	120	.....	120
Other	6	.....	6	52	.....	52	56	.....	56
Proprietary receipts from the public .....	.....	1	-1	.....	1	-1	.....	(* *)	(* *)
Intrabudgetary transactions .....	(* *)	.....	(* *)	-176	.....	-176	-167	.....	-167
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	295	1	294	4,297	1	4,296	4,666	(* *)	4,666
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,666	.....	1,666	14,514	.....	14,514	12,557	.....	12,557
Other	15	.....	15	99	.....	99	112	.....	112
Other programs	14	.....	14	199	.....	199	198	.....	198
Total—Federal Highway Administration	1,694	.....	1,694	14,811	.....	14,811	12,868	.....	12,868
National Highway Traffic Safety Administration	20	.....	20	211	.....	211	197	.....	197
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	66	.....	66	491	.....	491	465	.....	465
Other	32	8	24	312	17	295	310	12	298
Total—Federal Railroad Administration	98	8	90	803	17	786	775	12	763

Table 5. Outlays of the U.S. Government, July 1994 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	-160	.....	-160	-64	.....	-64	1,545	.....	1,545
Discretionary grants	133	.....	133	1,329	.....	1,329	1,062	.....	1,062
Other	308	.....	308	2,369	.....	2,369	305	.....	305
Total—Federal Transit Administration	281	.....	281	3,634	.....	3,634	2,911	.....	2,911
Federal Aviation Administration:									
Operations	45	.....	45	1,959	.....	1,959	1,755	.....	1,755
Airport and airway trust fund:									
Grants-in-aid for airports	184	.....	184	1,321	.....	1,321	1,508	.....	1,508
Facilities and equipment	272	.....	272	1,900	.....	1,900	1,695	.....	1,695
Research, engineering and development	23	.....	23	179	.....	179	163	.....	163
Operations	191	.....	191	1,816	.....	1,816	1,899	.....	1,899
Total—Airport and airway trust fund	670	.....	670	5,216	.....	5,216	5,265	.....	5,265
Other	(* *)	(* *)	(* *)	(* *)	1	-1	(* *)	2	-2
Total—Federal Aviation Administration	715	(* *)	715	7,176	1	7,174	7,021	2	7,018
Coast Guard:									
Operating expenses	194	.....	194	2,014	.....	2,014	2,115	.....	2,115
Acquisition, construction, and improvements	39	.....	39	287	.....	287	226	.....	226
Retired pay	42	.....	42	415	.....	415	413	.....	413
Other	31	1	30	291	5	286	230	5	225
Total—Coast Guard	306	1	306	3,007	5	3,002	2,984	5	2,979
Maritime Administration	67	19	49	709	293	417	1,165	553	612
Other	62	1	62	321	6	315	333	10	323
Proprietary receipts from the public .....	.....	1	-1	.....	9	-9	.....	11	-11
Intrabudgetary transactions	9	.....	9	19	.....	19	-2	.....	-2
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	5	-5	.....	64	-64
Total—Department of Transportation	3,254	29	3,224	30,692	336	30,356	28,253	657	27,595
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-60	1	-62	-1,115	10	-1,125	-1,090	10	-1,101
Other	31	.....	31	162	.....	162	206	.....	206
Financial Management Service:									
Salaries and expenses	21	.....	21	189	.....	189	185	.....	185
Payment to the Resolution Funding Corporation	577	.....	577	2,328	.....	2,328	2,328	.....	2,328
Claims, judgements, and relief acts	10	.....	10	417	.....	417	444	.....	444
Net interest paid to loan guarantee financing accounts .....	.....	.....	.....	2	.....	2	20	.....	20
Other	5	.....	5	121	.....	121	128	.....	128
Total—Financial Management Service	613	.....	613	3,057	.....	3,057	3,105	.....	3,105
Federal Financing Bank	-114	.....	-114	224	.....	224	224	.....	224
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	33	.....	33	314	.....	314	302	.....	302
Internal revenue collections for Puerto Rico	17	.....	17	165	.....	165	162	.....	162
United States Customs Service	149	.....	149	1,569	.....	1,569	1,472	.....	1,472
Bureau of Engraving and Printing	-11	.....	-11	-20	.....	-20	-13	.....	-13
United States Mint	32	.....	32	53	.....	53	59	.....	59
Bureau of the Public Debt	14	.....	14	234	.....	234	247	.....	247
Internal Revenue Service:									
Processing tax returns and assistance	150	.....	150	1,391	.....	1,391	1,413	.....	1,413
Tax law enforcement	339	.....	339	3,130	.....	3,130	3,172	.....	3,172
Information systems	85	.....	85	997	.....	997	986	.....	986
Payment where earned income credit exceeds liability for tax	56	.....	56	10,824	.....	10,824	8,699	.....	8,699
Health insurance supplement to earned income credit	24	.....	24	452	.....	452	639	.....	639
Refunding internal revenue collections, interest	328	.....	328	2,251	.....	2,251	1,630	.....	1,630
Other	12	.....	12	124	.....	124	118	(* *)	118
Total—Internal Revenue Service	994	.....	994	19,169	.....	19,169	16,659	(* *)	16,659

Table 5. Outlays of the U.S. Government, July 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
United States Secret Service	47	.....	47	414	.....	414	426	.....	426
Comptroller of the Currency	27	70	-43	308	297	11	301	288	13
Office of Thrift Supervision	16	1	14	150	90	60	175	114	62
Interest on the public debt:									
Public issues (accrual basis)	18,015	.....	18,015	171,855	.....	171,855	171,683	.....	171,683
Special issues (cash basis)	286	.....	286	86,862	.....	86,862	84,804	.....	84,804
Total—Interest on the public debt	18,301	.....	18,301	258,717	.....	258,717	256,487	.....	256,487
Other	4	.....	4	46	.....	46	49	.....	49
Proprietary receipts from the public .....	.....	132	-132	.....	2,481	-2,481	.....	1,784	-1,784
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-1,311	.....	-1,311	-9,979	.....	-9,979	-11,810	.....	-11,810
Offsetting governmental receipts .....	.....	54	-54	.....	638	-638	.....	594	-594
Total—Department of the Treasury	18,781	258	18,523	273,468	3,516	269,952	266,960	2,789	264,171
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,353	.....	1,353	12,561	.....	12,561	11,656	.....	11,656
Other	61	20	41	573	221	351	517	212	305
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	103	49	54	1,267	590	677	1,000	338	662
Loan guaranty revolving fund	62	33	29	515	401	115	643	455	188
Other	9	6	4	295	197	97	387	365	21
Compensation and pensions	1,441	.....	1,441	14,295	.....	14,295	15,444	.....	15,444
Readjustment benefits	69	.....	69	975	.....	975	753	.....	753
Post-Vietnam era veterans education account	4	.....	4	69	.....	69	93	.....	93
Insurance funds:									
National service life	104	.....	104	1,030	.....	1,030	932	.....	932
United States government life	2	.....	2	16	.....	16	17	.....	17
Veterans special life	10	3	7	109	171	-63	106	176	-70
Other	2	.....	2	2	.....	2	7	.....	7
Total—Veterans Benefits Administration	1,806	91	1,716	18,572	1,359	17,213	19,381	1,334	18,046
Construction	56	.....	56	553	(* *)	553	517	(* *)	517
Departmental administration	117	.....	117	856	.....	856	912	.....	912
Proprietary receipts from the public:									
National service life .....	.....	28	-28	.....	287	-287	.....	330	-330
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	185	-185	.....	1,181	-1,181	.....	644	-644
Intrabudgetary transactions	-1	.....	-1	-29	.....	-29	.....	.....	-27
Total—Department of Veterans Affairs	3,392	323	3,069	33,087	3,048	30,039	32,957	2,521	30,435
Environmental Protection Agency:									
Program and research operations	64	.....	64	691	.....	691	720	.....	720
Abatement, control, and compliance	164	.....	164	1,122	.....	1,122	1,086	.....	1,086
Water infrastructure financing	157	.....	157	1,601	.....	1,601	1,694	.....	1,694
Hazardous substance superfund	115	.....	115	1,146	.....	1,146	1,132	.....	1,132
Other	43	(* *)	43	618	3	615	593	17	575
Proprietary receipts from the public .....	.....	19	-19	.....	172	-172	.....	136	-136
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	-250	.....	-250
Offsetting governmental receipts .....	.....	1	-1	.....	8	-8	.....	8	-8
Total—Environmental Protection Agency	543	20	523	4,928	183	4,745	4,975	162	4,813
General Services Administration:									
Real property activities	-686	.....	-686	-489	.....	-489	115	.....	115
Personal property activities	-52	.....	-52	-17	.....	-17	17	.....	17
Information Resources Management Service	45	.....	45	105	.....	105	(* *)	.....	(* *)
Other	-10	.....	-10	93	.....	93	97	.....	97
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	4	-4	.....	5	-5
Total—General Services Administration	-704	(* *)	-704	-308	4	-312	228	5	223

Table 5. Outlays of the U.S. Government, July 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	487	.....	487	5,354	.....	5,354	5,905	.....	5,905
Space flight, control, and data communications	371	.....	371	3,982	.....	3,982	4,173	.....	4,173
Construction of facilities	13	.....	13	314	.....	314	454	.....	454
Research and program management	121	.....	121	1,334	.....	1,334	1,309	.....	1,309
Other	1	.....	1	13	.....	13	13	.....	13
Total—National Aeronautics and Space Administration	994	.....	994	10,998	.....	10,998	11,853	.....	11,853
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	371	.....	371	3,244	.....	3,244	3,073	.....	3,073
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,116	.....	3,116	30,155	.....	30,155	28,990	.....	28,990
Employees health benefits fund	1,328	1,443	-115	12,689	13,255	-565	12,055	12,731	-676
Employees life insurance fund	114	159	-45	1,138	2,096	-958	1,094	1,956	-862
Retired employees health benefits fund	1	1	(* *)	6	7	(* *)	7	7	(* *)
Other	25	.....	25	136	.....	136	91	.....	91
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-28	.....	-28	-35	.....	-35
Total—Office of Personnel Management	4,952	1,603	3,349	47,341	15,358	31,984	45,275	14,694	30,581
Small Business Administration:									
Public enterprise funds:									
Business loan fund	3	30	-27	411	338	73	942	613	330
Disaster loan fund	67	18	49	242	234	8	311	401	-90
Other	1	1	(* *)	18	11	7	42	12	31
Other	56	(* *)	56	473	(* *)	473	413	(* *)	413
Total—Small Business Administration	127	50	78	1,144	584	560	1,708	1,025	683
Other independent agencies:									
Action	14	.....	14	138	.....	138	168	.....	168
Board for International Broadcasting	4	.....	4	148	.....	148	207	.....	207
Corporation for National and Community Service	6	.....	6	29	.....	29	.....	.....	.....
Corporation for Public Broadcasting .....	.....	.....	.....	275	.....	275	319	.....	319
District of Columbia:									
Federal payment .....	.....	.....	.....	698	.....	698	698	.....	698
Other	1	.....	1	2	12	-10	5	160	-155
Equal Employment Opportunity Commission	25	(* *)	24	194	1	194	184	(* *)	184
Export-Import Bank of the United States	27	91	-63	865	1,701	-836	1,200	1,888	-687
Federal Communications Commission	18	5	12	123	34	89	107	33	74
Federal Deposit Insurance Corporation:									
Bank insurance fund	462	700	-237	2,689	9,265	-6,576	7,004	13,127	-6,123
Savings association insurance fund	2	7	-5	22	563	-542	42	458	-416
FSLIC resolution fund	94	98	-4	1,764	2,621	-857	2,462	1,314	1,149
Affordable housing and bank enterprise .....	(* *)	.....	(* *)	4	.....	4	2	.....	2
Federal Emergency Management Agency:									
Public enterprise funds	14	52	-38	322	358	-35	635	263	372
Disaster relief	300	.....	300	3,106	.....	3,106	1,877	.....	1,877
Emergency management planning and assistance	31	.....	31	189	.....	189	210	.....	210
Other	27	.....	27	222	.....	222	261	.....	261
Federal Trade Commission	-12	.....	-12	53	.....	53	72	.....	72
Interstate Commerce Commission	4	.....	4	35	.....	35	34	.....	34
Legal Services Corporation	33	.....	33	330	.....	330	328	.....	328
National Archives and Records Administration	52	(* *)	52	215	(* *)	215	203	(* *)	203
National Credit Union Administration:									
Credit union share insurance fund	7	7	1	-12	229	-241	23	356	-333
Central liquidity facility .....	.....	.....	.....	54	54	(* *)	79	79	(* *)
Other	-4	(* *)	-4	28	49	-20	27	46	-19

Table 5. Outlays of the U.S. Government, July 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	14	.....	14	143	.....	143	142	.....	142
National Endowment for the Humanities	18	.....	18	138	.....	138	130	.....	130
National Labor Relations Board	17	.....	17	145	.....	145	142	.....	142
National Science Foundation	247	.....	247	2,123	.....	2,123	1,999	.....	1,999
Nuclear Regulatory Commission	50	19	31	447	365	82	406	352	54
Panama Canal Commission	48	43	5	437	465	-28	431	451	-21
Postal Service:									
Public enterprise funds (off-budget)	4,373	3,830	543	39,410	40,946	-1,536	38,254	40,028	-1,774
Payment to the Postal Service fund	23	.....	23	130	.....	130	161	.....	161
Railroad Retirement Board:									
Federal windfall subsidy	22	.....	22	226	.....	226	242	.....	242
Federal payments to the railroad retirement accounts ...	13	.....	13	51	.....	51	58	.....	58
Rail industry pension fund:									
Advances from FOASDI fund	-90	.....	-90	-904	.....	-904	-891	.....	-891
OASDI certifications	90	.....	90	904	.....	904	890	.....	890
Administrative expenses	7	.....	7	61	.....	61	60	.....	60
Interest on refunds of taxes .....	(*)	.....	(*)	15	.....	15	5	.....	5
Other	1	.....	1	8	.....	8	4	.....	4
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	-3,526	.....	-3,526	-3,435	.....	-3,435
Other	-13	.....	-13	181	.....	181	193	.....	193
Supplemental annuity pension fund	253	.....	253	2,448	.....	2,448	2,415	.....	2,415
Railroad Social Security equivalent benefit account	392	.....	392	3,982	.....	3,982	3,905	.....	3,905
Other .....	(*)	.....	(*)	(*)	.....	(*)	4	.....	4
Total—Railroad Retirement Board	675	.....	675	3,448	.....	3,448	3,452	.....	3,452
Resolution Trust Corporation	1,057	1,376	-319	15,916	12,324	3,592	10,296	28,807	-18,511
Securities and Exchange Commission	13	.....	13	54	.....	54	90	.....	90
Smithsonian Institution	36	.....	36	309	.....	309	321	.....	321
Tennessee Valley Authority	761	639	122	8,052	6,938	1,114	6,985	5,174	1,810
United States Information Agency	35	.....	35	907	(*)	907	856	(*)	856
Other	207	133	74	2,113	1,167	946	1,094	382	711
Total—Other independent agencies	8,679	7,000	1,680	85,267	77,092	8,175	80,906	92,919	-12,013
Undistributed offsetting receipts:									
Other interest .....	.....	.....	.....	.....	(*)	(*)	.....	(*)	(*)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(*)	.....	(*)	(*)	.....	(*)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,078	.....	-1,078	-10,680	.....	-10,680	-10,950	.....	-10,950
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-167	.....	-167	-1,511	.....	-1,511	-1,504	.....	-1,504
Postal Service employer contributions	-40	.....	-40	-435	.....	-435	-380	.....	-380
Payments for military service credits	-78	.....	-78	-78	.....	-78	-81	.....	-81
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-476	.....	-476	-4,532	.....	-4,532	-4,501	.....	-4,501
Payments for military service credits	-294	.....	-294	-294	.....	-294	-307	.....	-307
Federal disability insurance trust fund:									
Federal employer contributions	-51	.....	-51	-487	.....	-487	-481	.....	-481
Payments for military service credits	-32	.....	-32	-32	.....	-32	-33	.....	-33
Department of State:									
Foreign Service retirement and disability fund	-9	.....	-9	-91	.....	-91	-89	.....	-89
Office of Personnel Management:									
Civil service retirement and disability fund	-942	.....	-942	-8,268	.....	-8,268	-7,897	.....	-7,897
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	(*)	.....	(*)	.....	.....	.....
Total—Employer share, employee retirement	-3,167	.....	-3,167	-26,407	.....	-26,407	-26,223	.....	-26,223

Table 5. Outlays of the U.S. Government, July 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund				-13		-13	-13		-13
Department of Defense—Civil:									
Corps of Engineers	-1		-1	-14		-14	-11		-11
Military retirement fund	84		84	-10,063		-10,063	-9,704		-9,704
Education benefits fund	(*)		(*)	-41		-41	-47		-47
Soldiers' and airmen's home permanent fund	-1		-1	-9		-9	-20		-20
Other	(*)		(*)	-1		-1	(*)		(*)
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-3		-3	-10,563		-10,563	-10,541		-10,541
Federal supplementary medical insurance trust fund ..	-12		-12	-2,071		-2,071	-1,882		-1,882
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-10		-10	-28,389		-28,389	-25,722		-25,722
Federal disability insurance trust fund	-2		-2	-666		-666	-946		-946
Department of Labor:									
Unemployment trust fund	-6		-6	-2,472		-2,472	-2,528		-2,528
Department of State:									
Foreign Service retirement and disability fund	(*)		(*)	-570		-570	-546		-546
Department of Transportation:									
Highway trust fund	-8		-8	-1,380		-1,380	-1,542		-1,542
Airport and airway trust fund	-2		-2	-824		-824	-1,030		-1,030
Oil spill liability trust fund	(*)		(*)	-7		-7	-43		-43
Department of Veterans Affairs:									
National service life insurance fund	(*)		(*)	-1,078		-1,078	-1,083		-1,083
United States government life Insurance Fund	(*)		(*)	-10		-10	-11		-11
Environmental Protection Agency	(*)		(*)	-1		-1	-2		-2
National Aeronautics and Space Administration	(*)		(*)	-1		-1	-1		-1
Office of Personnel Management:									
Civil service retirement and disability fund	-2		-2	-26,074		-26,074	-25,090		-25,090
Independent agencies:									
Railroad Retirement Board	4		4	-453		-453	-747		-747
Other	-2		-2	-12		-12	-10		-10
Other	-2		-2	-124		-124	-29		-29
Total—Interest received by trust funds	35		35	-84,835		-84,835	-81,548		-81,548
Rents and royalties on the outer continental shelf lands ..		9	-9		2,317	-2,317		2,153	-2,153
Sale of major assets									
Total—Undistributed offsetting receipts	-3,132	9	-3,142	-111,243	2,318	-113,560	-107,770	2,153	-109,924
Total outlays	133,209	15,184	118,025	1,370,122	162,532	1,207,590	1,353,966	174,236	1,179,730
Total on-budget	104,518	11,354	93,164	1,104,836	121,575	983,261	1,100,348	134,208	966,140
Total off-budget	28,691	3,830	24,861	265,286	40,956	224,329	253,619	40,028	213,590
Total surplus (+) or deficit			-33,198			-183,637			-240,745
Total on-budget			-33,018			-237,262			-285,547
Total off-budget			-180			+53,624			+44,803

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	39,811	36,158
Receipts from off-budget federal entities		
Intrabudgetary transactions	179,954	190,900
Governmental receipts	1,596	1,552
Total receipts offset against outlays	221,361	228,610

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

²The Postal Service accounting is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through 7/24 and estimates for \$344 million for 7/31.

*Outlays have been increased by \$200 million to reflect outlays previously reported by the Tennessee Valley Authority as agency debt and increased by \$152 million to correct the estimate for Postal Service reporting.

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, July 1994 and Other Periods
[\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	-9,440	224,873	285,640	4,396,489	4,630,802	4,621,362
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	-9,440	224,873	285,640	4,411,489	4,645,802	4,636,362
Plus premium on public debt securities	-8	-25	355	1,373	1,356	1,348
Less discount on public debt securities	136	-9,230	4,895	86,397	77,031	77,167
Total public debt securities net of Premium and discount	-9,584	234,078	281,101	4,326,466	4,570,128	4,560,544
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	173	3,151	5,135	24,682	27,661	27,834
Total federal securities	-9,411	237,230	286,235	4,351,149	4,597,789	4,588,378
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	-6,164	80,046	82,427	1,116,740	1,202,951	1,196,787
Less discount on federal securities held as investments of government accounts	2	-11,993	-145	12,709	713	716
Net federal securities held as investments of government accounts	-6,166	92,039	82,572	1,104,032	1,202,238	1,196,071
Total borrowing from the public	-3,245	145,190	203,663	3,247,117	3,395,552	3,392,307
Accrued interest payable to the public	8,755	7,507	6,872	43,819	42,571	51,326
Allocations of special drawing rights	-25	122	-402	6,950	7,096	7,071
Deposit funds	-893	-1,643	-512	6,249	5,500	4,606
Miscellaneous liability accounts (includes checks Outstanding etc.)	501	654	1,743	3,228	3,381	3,882
Total liability accounts	5,093	151,830	211,364	3,307,362	3,454,099	3,459,193
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	-5,673	-13,606	-18,768	17,289	9,356	3,683
Tax and loan note accounts	-25,032	-18,614	-11,879	35,217	41,635	16,603
Balance	-30,705	-32,221	-30,647	52,506	50,991	20,285
Special drawing rights:						
Total holdings	-34	494	-3,206	9,203	9,731	9,696
SDR certificates issued to Federal Reserve banks .....	.....	.....	2,000	-8,018	-8,018	-8,018
Balance	-34	494	-1,206	1,185	1,713	1,678
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	12,063	31,762	31,762	31,762
Maintenance of value adjustments	-135	660	-1,562	5,864	6,659	6,523
Letter of credit issued to IMF	41	-93	-9,913	-25,514	-25,648	-25,607
Dollar deposits with the IMF	-5	-1	-27	-98	-94	-99
Receivable/Payable (-) for interim maintenance of value adjustments	92	-486	1,752	90	-489	-396
Balance	-7	80	2,313	12,103	12,190	12,183
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	921	246	1,184	22,414	21,739	22,659
Total cash and monetary assets	-29,826	-31,402	-28,357	88,208	86,632	56,806
Net activity, guaranteed loan financing	-69	-2,435	-2,888	-6,320	-8,685	-8,755
Net activity, direct loan financing	635	4,033	2,822	6,862	10,260	10,895
Miscellaneous asset accounts	1,230	-1,428	-688	-636	-3,294	-2,064
Total asset accounts	-28,030	-31,232	-29,110	88,114	84,912	56,882
Excess of liabilities (+) or assets (-)	+33,123	+183,062	+240,474	+3,219,248	+3,369,187	+3,402,310
Transactions not applied to current year's surplus or deficit (see Schedule A for Details)	75	576	270	.....	501	576
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	+33,198	+183,637	+240,745	+3,219,248	+3,369,688	+3,402,886

¹Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue 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 due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, July 1994 and Other Periods

[\$ 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	3,368,835	3,218,965	2,964,066
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of the Disaster Assistance Liquidating Account, FEMA, to a budgetary status .....	.....	.....	(*)
Revisions by federal agencies to the prior budget results	352	284	101
Reclassification of Thrift Savings Plan Clearing Accounts to a non-budgetary status .....	.....	.....	(*)
Reclassification of Deposit in Transit Differences (Suspense) Clearing Accounts to a budgetary status .....	.....	.....	174
Excess of liabilities beginning of period (current basis)	3,369,187	3,219,248	2,964,341
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	33,198	183,637	240,745
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	33,198	183,637	240,745
Total-on-budget (Table 2)	33,018	237,262	285,547
Total-off-budget (Table 2)	180	-53,624	-44,803
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-53	-554	-270
Profit on sale of gold	-21	-21	(*)
Total-transactions not applied to current year's Surplus or deficit	-75	-576	-270
Excess of liabilities close of period	3,402,310	3,402,310	3,204,815

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, July 1994 and Other Periods

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States .....	.....	.....	.....	(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	.....	.....	.....	93	93	93
FSLIC resolution fund .....	.....	-145	-194	943	797	797
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	.....	(*)	(*)	7	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	-56	-131	-204	213	138	82
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	13	12	176	188	189
Department of Defense:						
Homeowners assistance mortgages .....	.....	.....	-1	.....	.....	.....
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration	-2	-2	.....	302	302	300
Tennessee Valley Authority	229	13,417	5,522	21,675	24,862	25,091
Total, agency securities	173	3,151	5,135	24,682	27,661	27,834

*Outlays have been increased in June 1994 to reflect outlays previously reported as agency debt by the Tennessee Valley Authority.
... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, July 1994 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund	405	.....	.....	405	405	405
Agency for International Development:						
International Debt Reduction .....	.....	.....	348	348	348	348
Housing and other credit guaranty programs .....	.....	.....	125	125	125	125
Overseas Private Investment Corporation	8	3	8	16	16	16
Department of Agriculture:						
Foreign assistance programs	354	96	193	547	547	547
Commodity Credit Corporation	393	-8,693	5,301	24,745	15,659	16,052
Farmers Home Administration:						
Agriculture credit insurance fund	-1,225	281	5,771	4,546	4,546	4,546
Self-help housing land development fund	1	1	1	1	1	1
Rural housing insurance fund	2,036	679	2,910	4,947	4,947	4,947
Rural Development Administration:						
Rural development insurance fund	561	84	1,680	2,241	2,241	2,241
Rural development loan fund	29	4	5	34	34	34
Federal Crop Insurance Corporation:						
Federal crop insurance corporation fund	-113	.....	113	.....	.....	.....
Rural Electrification Administration:						
Rural communication development fund	31	.....	25	55	55	55
Rural electrification and telephone revolving fund	37	194	8,099	8,136	8,136	8,136
Rural Telephone Bank	-202	40	802	600	600	600
Department of Commerce:						
Federal ship financing fund, NOAA .....	.....	-2	.....	.....	.....	.....
Department of Education:						
Guaranteed student loans .....	.....	.....	2,058	2,058	2,058	2,058
College housing and academic facilities fund	304	.....	154	459	459	459
College housing loans .....	(* *)	.....	460	460	460	460
Department of Energy:						
Alternative fuels production .....	.....	.....	.....	.....	.....	.....
Isotope production and distribution fund .....	.....	4	13	13	13	13
Bonneville power administration fund	266	320	2,332	2,597	2,597	2,597
Department of Housing and Urban Development:						
Housing programs:						
Housing for the edery and handicapped	-475	185	8,959	8,484	8,484	8,484
Public and Indian housing:						
Low-rent public housing	25	50	110	135	135	135
Department of the Interior:						
Bureau of Reclamation Loans	6	2	5	11	11	11
Bureau of Mines, Helium Fund .....	.....	.....	252	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	9	8	17	26	26	26
Department of Justice:						
Federal prison industries, incorporated .....	.....	.....	20	20	20	20
Department of State:						
Repatriation loans	(* *)	-1	.....	(* *)	(* *)	(* *)
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds	8	8	8	16	16	16
Settlements of railroad litigation .....	.....	.....	-39	-39	-39	-39
Amtrak corridor improvement loans .....	.....	1	2	2	2	2
Regional rail reorganization program .....	.....	.....	39	39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)
Department of the Treasury:						
Federal Financing Bank revolving fund	-1,914	-15,640	-32,115	114,329	100,603	98,689
Department of Veterans Affairs:						
Loan guaranty revolving fund	1,158	-61	860	2,018	2,018	2,018
Guaranty and indemnity fund	612	43	83	695	695	695
Direct loan revolving fund	7	-1,730	1	8	8	8
Vocational rehabilitation revolving fund	1	1	2	2	2	2
Environmental Protection Agency:						
Abatement, control, and compliance loan program	10	5	12	22	22	22
Small Business Administration:						
Business loan and revolving fund	2,464	205	3,203	5,667	5,667	5,667

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, July 1994 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing for the Treasury:—Continued						
Other independent agencies:						
Export-Import Bank of the United States .....	.....	811	213	386	1,197	1,197
Federal Emergency Management Agency:						
National insurance development fund .....	.....	47	11	42	89	89
Pennsylvania Avenue Development Corporation:						
Land aquisition and development fund .....	.....	9	3	76	85	85
Railroad Retirement Board:						
Railroad retirement account .....	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	255	-386	-440	2,690	2,048	2,303
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	-1,265	-17,537	-26,606	183,196	166,925	165,660
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-13	-209	-199	4,083	3,888	3,875
Department of Agriculture:						
Rural Electrification Administration	15	-281	-260	22,252	21,956	21,971
Farmers Home Administration:						
Agriculture credit insurance fund	-795	-2,470	-3,850	8,908	7,233	6,438
Rural housing insurance fund	-100	-1,045	.....	26,036	25,091	24,991
Rural development insurance fund .....	.....	.....	.....	3,675	3,675	3,675
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	-49	-48	-96	-145	-145
Department of Education:						
Student Loan Marketing Association .....	.....	-4,790	-30	4,790	.....	.....
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund	-11	-21	-39	85	75	63
Department of Housing and Urban Development:						
Low rent housing loans and other expenses .....	.....	-54	-52	1,801	1,747	1,747
Community Development Grants	-1	-17	-36	131	115	114
Department of Interior:						
Territorial and international affairs	(* *)	-1	-28	23	22	22
Department of Transportation:						
Federal Railroad Administration .....	.....	-2	-2	17	15	15
Department of the Treasury:						
Financial Management Service .....	.....	-30	-95	30	.....	.....
General Services Administration:						
Federal buildings fund	40	293	686	1,436	1,690	1,729
Small Business Administration:						
Business loan and investment fund	-6	-81	-97	670	596	589
Independent agencies:						
Export-Import Bank of the United States .....	.....	-1,411	-1,440	5,795	4,383	4,383
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	.....	.....	-7,660	.....	.....	.....
Pennsylvania Avenue Development Corporation	7	82	59	150	225	232
Postal Service .....	.....	-258	278	9,732	9,473	9,473
Resolution Trust Corporation	-1,048	-3,833	-17,448	31,688	28,902	27,855
Tennessee Valley Authority .....	.....	-1,950	-1,856	6,325	4,375	4,375
Washington Metropolitan Transit Authority .....	.....	488	.....	177	665	665
Total borrowing from the Federal Financing Bank	-1,914	-15,640	-32,117	129,332	115,605	113,691

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

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, July 1994 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	2	2	-3	.....	(*)	2
Department of Commerce	(*)	3	2	10	13	13
Department of Defense—Military:						
Defense cooperation account	(*)	-4	-2,023	9	5	5
Department of Energy	65	475	393	4,081	4,491	4,556
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund:						
Public debt securities	(*)	478	-340	5,214	5,693	5,692
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities		-9	2	9	.....	.....
Agency securities		-4	-40	20	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	38	384	508	3,221	3,567	3,605
Agency securities .....	.....	(*)	-61	1	1	1
Other	-51	-57	9	191	184	134
Department of the Interior:						
Public debt securities	103	565	412	2,508	2,971	3,074
Department of Labor	-6	-11,788	796	16,590	4,807	4,802
Department of Transportation	68	81	95	881	894	962
Department of the Treasury	112	1,764	2,294	5,773	7,426	7,538
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	3	-3	38	41	41
Veterans reopened insurance fund	-1	13	16	518	532	531
Servicemen's group life insurance fund	(*)	-108	-44	150	42	42
Independent agencies:						
Export-Import Bank of the United States	73	156	308	76	159	232
Federal Deposit Insurance Corporation:						
Bank insurance fund	227	6,648	-1,533	4,325	10,746	10,973
Savings association insurance fund	5	543	416	1,283	1,822	1,826
FSLIC resolution fund						
Public debt securities	5	1,321	-657	828	2,145	2,150
Federal Emergency Management Agency:						
National flood insurance fund	111	40	-471	71	.....	111
National Credit Union Administration	3	262	352	2,764	3,023	3,026
Postal Service	-702	1,729	1,781	3,027	5,457	4,755
Tennessee Valley Authority .....	.....	502	1,497	3,452	3,954	3,954
Other	-4	78	12	853	935	931
Other	8	-194	189	2,715	2,513	2,522
Total public debt securities	57	2,887	4,007	58,589	61,419	61,476
Total agency securities .....	.....	-4	-102	21	17	17
Total Federal funds	57	2,884	3,905	58,610	61,436	61,493
Trust funds:						
Legislative Branch:						
Library of Congress	(*)	3	3	1	4	4
United States Tax Court .....	.....	(*)	(*)	4	5	5
Other	(*)	(*)	(*)	27	27	27
The Judiciary:						
Judicial retirement funds .....	.....	27	15	212	239	239
Department of Agriculture	(*)	195	7	5	200	200
Department of Commerce .....	(*)	(*)	(*)	.....	(*)	(*)
Department of Defense—Military:						
Voluntary separation incentive fund	6	-30	880	844	808	814
Other	-1	6	-8	151	159	157
Department of Defense—Civil:						
Military retirement fund	-1,170	10,817	11,021	96,690	108,677	107,507
Other	15	45	456	1,213	1,243	1,258

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, July 1994 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund:						
Public debt securities	-1,723	3,797	5,735	126,078	131,599	129,876
Federal supplementary medical insurance trust fund	-343	-54	4,349	23,268	23,557	23,214
Other	10	149	45	659	798	808
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	1,138	55,302	45,521	355,510	409,674	410,812
Federal disability insurance trust fund	-735	-2,918	-1,816	10,237	8,054	7,319
Department of the Interior:						
Public debt securities	10	35	-161	184	210	220
Department of Justice		52			52	52
Department of Labor:						
Unemployment trust fund	-705	1,714	-16	36,607	39,026	38,321
Other	-8	-39	13	53	23	14
Department of State:						
Foreign Service retirement and disability fund	-26	452	441	6,662	7,140	7,113
Other	(*)	12	25	38	50	50
Department of Transportation:						
Highway trust fund	-918	-2,566	2,388	22,004	20,357	19,438
Airport and airway trust fund	-206	-350	-1,816	12,672	12,527	12,322
Other	2	-97	163	1,675	1,576	1,578
Department of the Treasury	46	-4	-13	209	159	205
Department of Veterans Affairs:						
General post fund, national homes		(*)	5	39	38	38
National service life insurance:						
Public debt securities	-51	334	483	11,666	12,051	12,000
United States government life Insurance Fund	1	-6	-6	125	117	119
Veterans special life insurance fund	-3	62	70	1,462	1,527	1,524
Environmental Protection Agency	57	584	836	5,477	6,005	6,061
National Aeronautics and Space Administration	(*)	(*)	(*)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,744	8,057	7,986	311,705	321,506	319,762
Employees health benefits fund	116	696	643	6,794	7,375	7,491
Employees life insurance fund	47	970	866	13,688	14,612	14,659
Retired employees health benefits fund	(*)	(*)	(*)	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund		1	2	52	53	53
Japan-United States Friendship Commission	(*)	(*)	(*)	17	17	17
Railroad Retirement Board	-36	-186	384	11,961	11,811	11,775
Other	1	102	19	125	225	227
Total public debt securities	-6,222	77,163	78,521	1,058,131	1,141,515	1,135,293
Total trust funds	-6,222	77,163	78,521	1,058,131	1,141,515	1,135,293
Grand total	-6,164	80,046	82,427	1,116,740	1,202,951	1,196,787

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Prior F.Y.
Receipts:														
Individual income taxes	37,680	37,634	54,183	74,167	28,107	29,917	60,038	24,384	58,123	37,372			441,604	414,587
Corporation income taxes	2,158	2,208	28,239	3,916	1,594	15,574	20,586	2,817	29,114	3,805			110,012	91,067
Social insurance taxes and contributions:														
Employment taxes and contributions	29,440	31,525	33,273	35,831	32,957	35,976	47,348	35,749	40,853	32,222			355,175	328,584
Unemployment insurance	1,046	2,773	259	794	2,664	522	2,605	10,426	290	1,399			22,779	21,333
Other retirement contributions	343	385	423	358	367	459	370	364	366	424			3,859	3,957
Excise taxes	3,597	4,808	4,695	4,011	3,249	5,285	4,050	5,253	4,596	4,175			43,718	39,377
Estate and gift taxes	990	1,305	1,179	1,105	1,093	1,211	2,378	1,342	1,068	1,060			12,731	10,378
Customs duties	1,708	1,688	1,584	1,526	1,419	1,745	1,479	1,620	1,711	1,782			16,262	15,329
Miscellaneous receipts	1,706	781	1,575	1,258	1,424	2,418	2,472	1,589	2,003	2,587			17,813	14,374
Total—Receipts this year	78,668	83,107	125,408	122,966	72,874	93,108	141,326	83,546	138,124	84,827			1,023,953	.....
(On-budget)	55,864	58,700	99,714	94,395	46,880	64,611	104,311	55,366	106,014	60,145			748,000	.....
(Off-budget)	22,804	24,407	25,694	28,571	25,995	28,497	37,015	28,179	32,110	24,681			277,953	.....
Total—Receipts prior year	76,829	74,629	113,686	112,716	65,979	83,288	132,017	70,642	128,570	80,630			.....	938,985
(On budget)	55,052	51,215	89,590	90,127	40,879	57,094	96,307	44,520	98,663	57,144			.....	680,592
(Off budget)	21,776	23,414	24,096	22,589	25,100	26,194	35,709	26,122	29,906	23,486			.....	258,393
Outlays														
Legislative Branch	378	206	204	212	202	198	164	188	191	222			2,165	2,002
The Judiciary	158	219	190	179	177	386	182	224	159	307			2,181	2,129
Executive Office of the President	20	18	16	20	14	14	25	16	14	20			176	170
Funds Appropriated to the President:														
International Security Assistance	3,302	397	366	129	347	92	541	406	258	186			6,024	6,664
International Development Assistance	557	351	242	388	176	325	518	281	233	506			3,576	3,370
Other	133	348	17	156	5	-426	101	86	-305	-282			-166	660
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	900	2,263	2,614	974	1,369	1,130	1,342	702	26	91			11,412	16,848
Other	3,993	4,886	3,794	3,815	3,373	4,264	3,873	4,206	4,138	4,220			40,560	38,748
Department of Commerce	264	277	282	244	245	261	231	173	201	249			2,428	2,253
Department of Defense:														
Military:														
Military personnel	6,634	5,357	8,626	2,944	5,835	5,959	8,098	3,150	6,076	6,371			59,052	66,006
Operation and maintenance	6,413	7,049	6,953	8,668	6,156	8,169	7,089	6,354	7,890	6,697			71,438	77,684
Procurement	5,131	5,132	5,746	4,043	5,600	6,361	4,493	4,545	5,461	4,499			51,010	58,748
Research, development, test, and evaluation	2,987	2,875	2,949	2,678	2,252	3,292	2,691	3,090	3,159	2,516			28,488	30,929
Military construction	404	388	390	415	344	372	188	465	465	428			3,860	3,875
Family housing	226	208	241	273	265	303	326	263	294	287			2,687	2,672
Revolving and management funds	1,568	816	275	-892	542	-1,153	876	569	37	435			3,073	-4,391
Other	-217	-28	572	-12	-52	69	-209	93	-189	-153			-125	-1,005
Total Military	23,147	21,796	25,752	18,117	20,943	23,372	23,552	18,530	23,195	21,080			219,483	234,517
Civil	2,550	2,515	2,550	2,509	2,459	2,471	2,513	2,507	2,542	2,562			25,177	24,299
Department of Education	1,805	3,356	2,535	1,102	1,202	1,004	2,068	2,243	2,144	1,454			18,914	24,366
Department of Energy	1,710	1,723	1,492	1,269	1,221	1,561	1,263	1,158	1,568	1,362			14,327	13,743
Department of Health and Human Services, except Social Security:														
Public Health Service	1,467	1,700	1,633	1,178	1,694	1,954	1,462	1,630	1,919	1,636			16,273	15,520
Health Care Financing Administration:														
Grants to States for Medicaid	7,394	6,626	7,088	6,097	6,202	7,220	6,475	6,982	7,456	6,204			67,743	62,057
Federal hospital ins. trust fund	7,432	8,006	9,319	7,193	8,196	10,069	8,224	8,339	9,374	8,676			84,828	76,336
Federal supp. med. ins. trust fund	4,650	4,838	5,846	4,170	4,213	5,293	4,533	4,623	5,416	5,452			49,033	44,883
Other	3,783	3,801	3,782	2,968	2,926	3,605	3,572	3,001	3,565	3,029			34,033	37,374
Social Security Administration	2,970	2,061	3,892	1,760	2,087	2,110	5,625	298	2,015	3,637			26,454	27,318
Administration for children and families	2,797	2,723	2,828	2,771	2,864	2,359	2,910	2,622	2,208	2,309			26,391	23,342
Other	-5,060	-5,060	-5,094	-4,429	-4,525	-5,109	-5,059	-4,501	-5,043	-4,443			-48,323	-49,854
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	22,546	22,554	22,927	23,097	23,250	23,297	23,398	23,252	26,765	23,420			234,507	224,859
Federal disability ins. trust fund	2,992	2,998	2,991	3,054	3,077	3,212	3,231	3,275	3,323	3,278			31,430	28,666
Other	-977	-7	-17	-1,559	-10	-13	-1,558	-9	-8	-1,514			-5,671	-6,172
Department of Housing and Urban Development	2,645	2,415	2,309	1,564	1,886	2,278	2,246	2,048	2,125	2,219			21,735	20,780

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994—Continued
 (\$ millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of the Interior	527	600	507	675	499	631	489	448	634	546			5,555	5,317
Department of Justice	749	905	773	822	734	1,023	802	836	790	881			8,315	8,572
Department of Labor:														
Unemployment trust fund	2,710	2,762	3,146	3,044	3,080	3,183	2,369	2,128	2,064	1,973			26,458	33,656
Other	652	61	673	463	444	26	881	551	729	860			5,341	4,223
Department of State	843	586	478	407	360	417	251	320	338	294			4,296	4,666
Department of Transportation:														
Highway trust fund	1,774	1,601	1,516	1,244	1,271	1,135	1,203	1,434	1,755	1,681			14,613	12,670
Other	1,377	1,651	2,224	1,255	1,541	1,791	1,459	1,469	1,432	1,544			15,743	14,925
Department of the Treasury:														
Interest on the public debt	17,638	22,260	52,712	17,899	16,208	18,122	18,328	23,943	53,306	18,301			258,717	256,487
Other	-102	75	983	590	4,931	2,844	1,207	666	-181	222			11,234	7,683
Department of Veterans Affairs:														
Compensation and pensions	1,400	1,406	2,748	61	1,434	1,463	2,787	97	1,458	1,441			14,295	15,444
National service life	66	57	75	68	57	122	72	74	77	76			743	602
United States government life	2	1	2	1	1	2	2	2	2	2			16	17
Other	1,338	1,705	1,613	2,001	1,618	1,179	1,045	1,472	1,464	1,549			14,984	14,373
Environmental Protection Agency	430	506	458	456	430	543	440	439	520	523			4,745	4,813
General Services Administration	239	-489	384	-658	344	231	-549	417	475	-704			-312	223
National Aeronautics and Space Administration	1,079	1,214	1,191	1,015	1,029	1,275	986	1,110	1,105	994			10,998	11,853
Office of Personnel Management	3,335	2,879	3,079	3,249	3,098	3,207	3,413	3,012	3,361	3,349			31,984	30,581
Small Business Administration	14	146	49	-7	27	64	52	70	68	78			560	683
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	52	-182	-1,322	-452	-3,558	-379	-145	-382	30	-237			-6,576	-6,123
Savings association insurance fund	-5	4	8	-25	-492	-7	-2	-16	-3	-5			-542	-416
FSLIC resolution fund	(* *)	8	-140	-93	-253	-15	-552	207	-14	-4			-857	1,149
Postal Service:														
Public enterprise funds (off-budget)	-509	-237	146	194	184	-746	-1,049	60	-122	543			-1,536	-1,774
Payment to the Postal Service fund	61			23			23			23			130	161
Resolution Trust Corporation	7	-1,169	2,471	-74	-678	-439	783	1,777	1,233	-319			3,592	-18,511
Tennessee Valley Authority	106	168	101	212	32	-18	101	213	78	122			1,114	1,810
Other independent agencies	1,705	2,048	991	1,402	1,780	1,973	1,489	1,474	-1,569	1,558			12,850	11,692
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,572	-2,449	-2,592	-2,601	-2,592	-2,733	-2,585	-2,557	-2,559	-3,167			-26,407	-26,223
Interest received by trust funds	-359	-5,173	-36,027	-122	-458	-130	-726	-5,467	-36,407	35			-84,835	-81,548
Rents and royalties on outer continental shelf lands	-21	-461	-145	-313	-223	-266	-136	-475	-268	-9			-2,317	-2,153
Other .....	(* *)	(* *)	(* *)	(* *)	.....	.....	(* *)	(* *)	(* *)	.....			(* *)	(* *)
Totals this year:														
Total outlays	124,090	121,488	133,660	107,718	114,440	125,423	123,872	115,600	123,275	118,025			1,207,590	.....
(On-budget)	100,567	96,724	121,977	83,526	88,523	100,259	100,625	89,728	108,166	93,164			983,261	.....
(Off-budget)	23,523	24,764	11,683	24,192	25,917	25,164	23,247	25,871	15,108	24,861			224,329	.....
Total-surplus (+) or deficit (-)	-45,422	-38,381	-8,252	+15,248	-41,568	-32,315	+17,454	-32,054	+14,850	-33,198			-183,637	.....
(On-budget)	-44,704	-38,024	-22,263	+10,869	-41,644	-35,648	+3,686	-34,382	-2,152	-33,018			-237,262	.....
(Off-budget)	-719	-357	+14,012	+4,379	+77	+3,333	+13,768	+2,308	+17,002	-180			+53,624	.....
Total borrowing from the public	4,255	71,028	13,995	-6,933	31,633	26,511	-21,801	27,649	2,098	-3,245			145,190	203,663
Total-outlays prior year	125,620	107,355	152,633	82,899	114,477	127,263	124,200	107,605	117,471	120,207			.....	1,179,730
(On-budget)	103,780	83,436	116,572	84,925	89,720	103,025	101,752	83,210	103,477	96,243			.....	966,140
(Off-budget)	21,841	23,919	36,061	-2,025	24,757	24,237	22,448	24,395	13,994	23,964			.....	213,590
Total-surplus (+) or deficit (-) prior year	-48,792	-32,726	-38,947	+29,817	-48,498	-43,974	+7,817	-36,963	+11,099	-39,577			.....	-240,745
(On-budget)	-48,727	-32,221	-26,982	+5,202	-48,842	-45,931	-5,445	-38,690	-4,813	-39,099			.....	-285,547
(Off-budget)	-65	-505	-11,965	+24,614	+344	+1,957	+13,261	+1,727	+15,912	-478			.....	+44,803

... No transactions.

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

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of July 31, 1994

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	432	670	-238	4,990	5,216	-226	12,672	12,527	12,322
Black lung disability	37	52	-15	502	503	-1	.....	.....	.....
Federal disability insurance	2,547	3,278	-730	28,390	31,430	-3,040	10,237	8,054	7,319
Federal employees life and health .....	.....	-148	148	.....	-1,227	1,227	20,484	21,988	22,151
Federal employees retirement	1,379	3,154	-1,775	39,079	30,505	8,575	318,583	328,889	327,119
Federal hospital insurance	7,538	8,676	-1,138	89,186	84,828	4,358	126,078	131,599	129,876
Federal old-age and survivors insurance	24,514	23,420	1,094	289,636	234,507	55,129	355,510	409,674	410,812
Federal supplementary medical insurance ...	4,509	5,452	-943	48,384	49,033	-649	23,268	23,557	23,214
Highways	1,220	2,121	-901	15,297	17,851	-2,554	22,004	20,357	19,438
Military advances	1,368	1,036	333	10,967	11,033	-66	.....	.....	.....
Railroad retirement	392	653	-261	6,855	6,515	340	11,961	11,811	11,775
Military retirement	995	2,268	-1,273	32,652	22,200	10,452	96,690	108,677	107,507
Unemployment	1,411	1,973	-562	28,331	26,458	1,873	36,607	39,026	38,321
Veterans life insurance	28	113	-85	1,376	983	393	13,253	13,695	13,643
All other trust	327	199	127	4,266	3,184	1,083	10,784	11,661	11,798
Total trust fund receipts and outlays and investments held from Table 6-D	46,695	52,917	-6,222	599,910	523,018	76,891	1,058,131	1,141,515	1,135,293
Less: Interfund transactions	7,710	7,710	.....	170,097	170,097	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	38,985	45,207	-6,222	429,813	352,922	76,891			
Total Federal fund receipts and outlays	48,891	75,868	-26,976	621,473	882,002	-260,529			
Less: Interfund transactions	23	23	.....	433	433	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	48,868	75,844	-26,976	621,040	881,569	-260,529			
Less: offsetting proprietary receipts	3,026	3,026	.....	26,901	26,901	.....		
Net budget receipts & outlays	84,827	118,025	-33,198	1,023,953	1,207,590	-183,637			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, July 1994 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	37,372	441,604	414,587
Corporation income taxes	3,805	110,012	91,067
Social insurance taxes and contributions:			
Employment taxes and contributions	32,222	355,175	328,584
Unemployment insurance	1,399	22,779	21,333
Other retirement contributions	424	3,859	3,957
Excise taxes	4,175	43,718	39,377
Estate and gift taxes	1,060	12,731	10,378
Customs	1,782	16,262	15,329
Miscellaneous	2,587	17,813	14,374
Total	84,827	1,023,953	938,985
NET OUTLAYS			
National defense	22,147	230,080	244,423
International affairs	893	13,936	15,126
General science, space, and technology	1,236	14,176	14,110
Energy	464	4,021	4,321
Natural resources and environment	1,635	17,001	16,701
Agriculture	309	14,513	19,886
Commerce and housing credit	277	-4,543	-23,109
Transportation	3,226	30,079	28,204
Community and Regional Development	1,081	9,270	8,344
Education, training, employment and social services	2,948	35,300	39,423
Health	8,189	87,963	81,537
Medicare	12,599	119,175	108,596
Income security	17,037	180,024	177,495
Social Security	26,698	265,932	253,511
Veterans benefits and services	3,079	30,250	30,642
Administration of justice	1,440	12,717	12,466
General government	-13	8,730	10,482
Interest	17,956	167,691	165,947
Undistributed offsetting receipts	-3,176	-28,725	-28,376
Total	118,025	1,207,590	1,179,730

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19* — (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19* —
- The United States Budget in Brief, FY 19* —
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the August 1994 Statement will be 2:00 pm EST September 22, 1994.

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 512-1800. The subscription price is
\$35.00 per year (domestic), \$43.75 per year (foreign).
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Monthly Treasury Statement

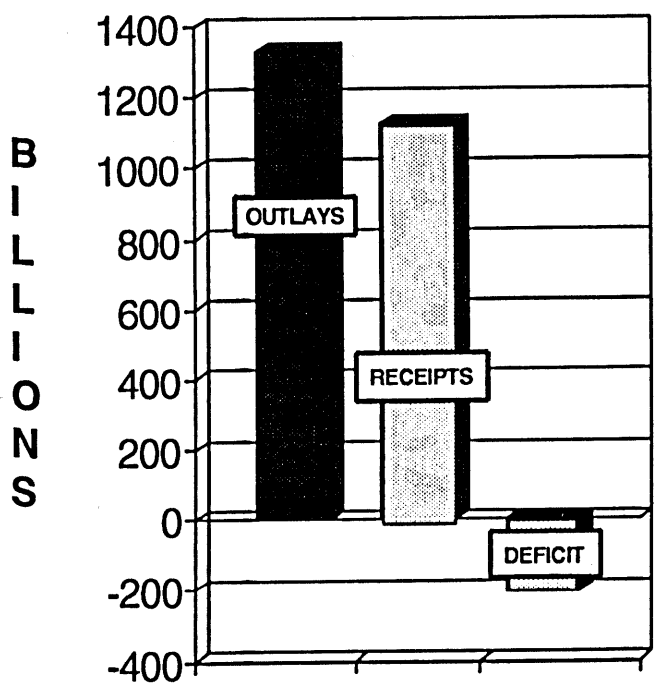
of Receipts and Outlays
of the United States Government

For Fiscal Year 1994 Through August 31, 1994, and Other Periods

Highlight

The eleven-month cumulative deficit through August 31 for Fiscal Year 1994 is \$207.3 billion compared to a cumulative deficit of \$263.8 billion for the comparable period in Fiscal Year 1993.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH AUGUST 1994



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Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1993			
October	76,829	125,620	48,792
November	74,629	107,355	32,726
December	113,686	152,633	38,947
January	112,716	82,899	-29,817
February	65,979	114,477	48,498
March	83,288	127,263	43,974
April	132,017	124,200	-7,817
May	70,642	107,605	36,963
June	128,570	117,471	-11,099
July	80,630	120,207	39,577
August	86,737	109,815	23,078
September	127,504	118,939	-8,564
Year-to-Date	1,153,226	1,408,485	255,258
FY 1994			
October	78,668	124,090	45,422
November	83,107	121,488	38,381
December	125,408	² 133,114	7,705
January	122,966	107,718	-15,248
February	72,874	114,440	41,566
March	93,108	125,423	32,315
April	141,326	123,872	-17,454
May	83,546	³ 115,602	32,057
June	138,124	123,275	-14,850
July	84,827	118,025	33,198
August	97,338	121,513	24,174
Year-to-Date	1,121,292	1,328,559	207,268

¹The receipt, outlay and deficit figures differ from the *FY 1995 Budget*, released by the Office of Management and Budget on February 7, 1994, by \$589 million due mainly to revisions in data following the release of the Final September Monthly Treasury Statement.

²Outlays have been decreased in December 1993 by \$547 million to reflect agency debt previously reported, by the Federal Financing Bank for the Federal Transit Administration, as outlays.

³Includes a reclassification from a budgetary status to a nonbudgetary status of \$3 million for the "Maritime Administration, Maritime Guaranteed Loan Financing Account".

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, August 1994 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1993)	Budget Estimates Next Fiscal Year (1995) ¹
Total on-budget and off-budget results:					
Total receipts	97,338	1,121,292	1,259,905	1,025,722	1,354,333
On-budget receipts	70,949	816,949	925,569	742,648	1,000,459
Off-budget receipts	26,389	304,343	334,336	283,074	353,874
Total outlays	121,513	1,328,559	1,480,013	1,289,545	1,521,447
On-budget outlays	95,279	1,077,997	1,199,239	1,051,088	1,229,419
Off-budget outlays	26,233	250,563	280,774	238,457	292,028
Total surplus (+) or deficit (-)	-24,174	-207,268	-220,108	-263,823	-167,114
On-budget surplus (+) or deficit (-)	-24,330	-261,048	-273,670	-308,440	-228,960
Off-budget surplus (+) or deficit (-)	+156	+53,780	+53,562	+44,617	+61,846
Total on-budget and off-budget financing	24,174	207,268	220,108	263,823	167,114
Means of financing:					
Borrowing from the public	52,350	196,994	210,584	257,964	175,699
Reduction of operating cash, increase (-)	-9,802	22,419	12,506	17,996	.....
By other means	-18,374	-12,145	-2,982	-12,137	-8,585

¹These figures are based on the *Mid-Session Review of the FY 1995 Budget*, released by the Office of Management and Budget on July 14, 1994.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994

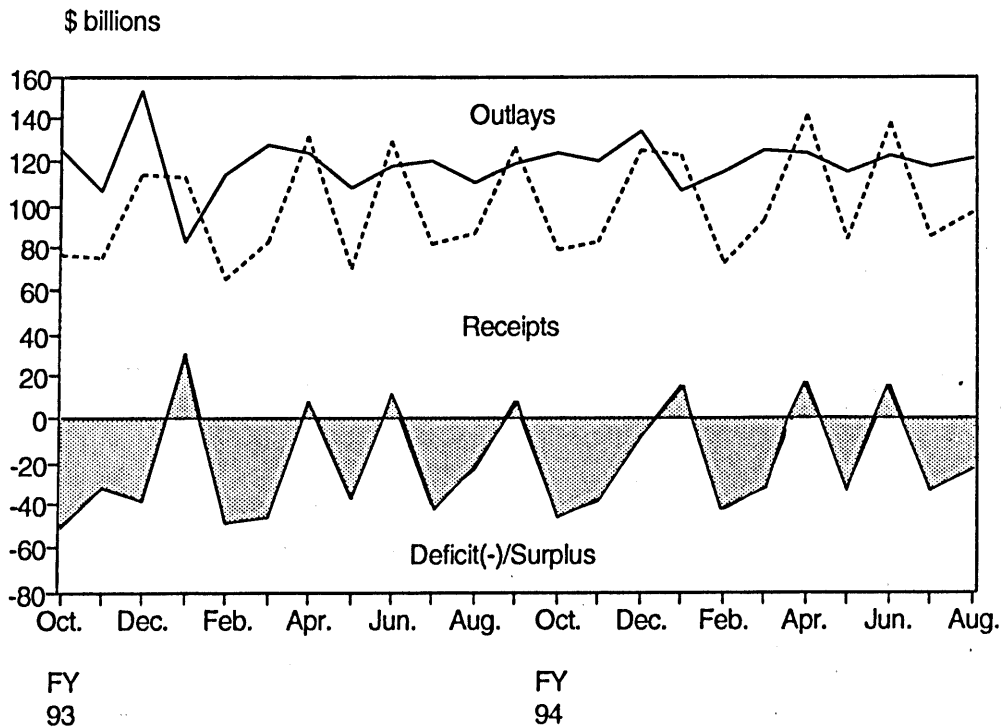


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1993 and 1994

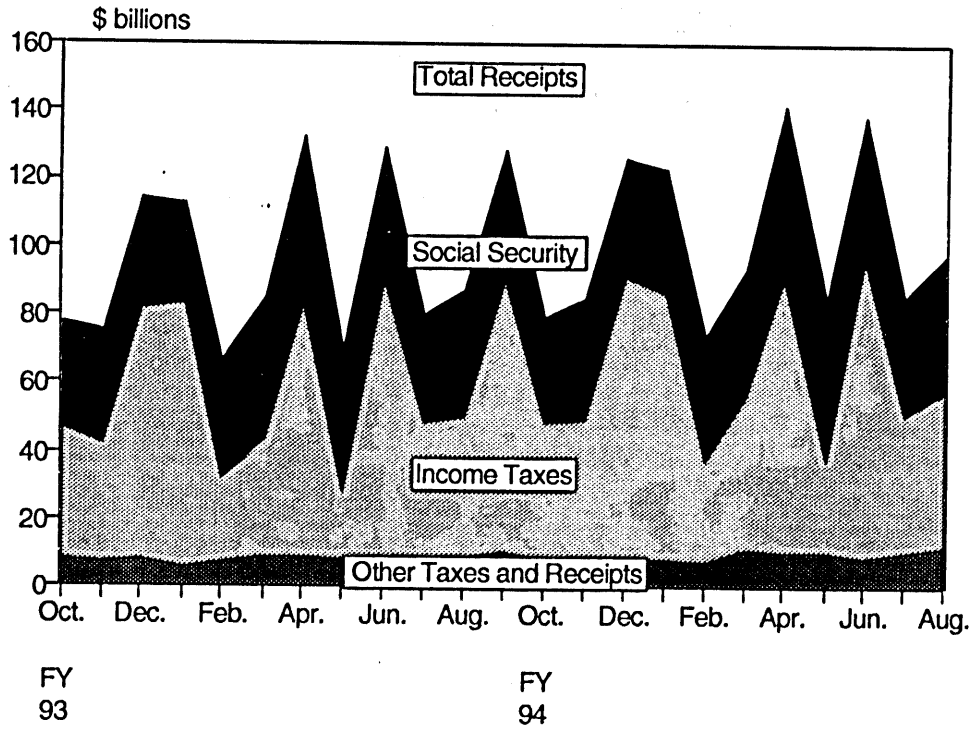


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1993 and 1994

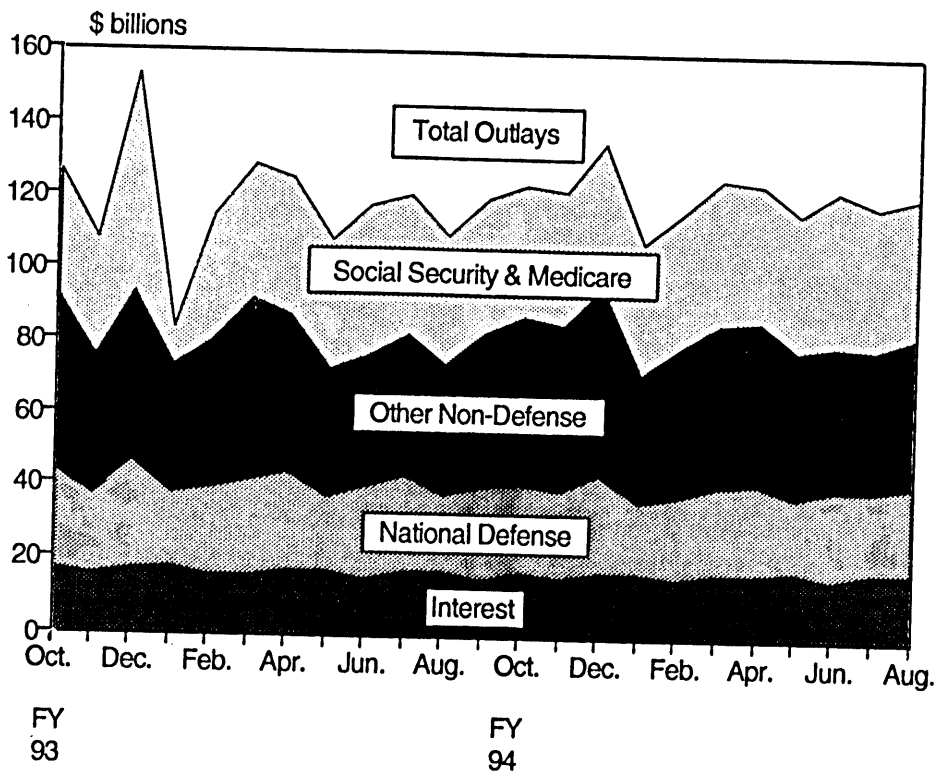


Table 3. Summary of Receipts and Outlays of the U.S. Government, August 1994 and Other Periods
 [\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	43,170	484,775	454,027	549,583
Corporation income taxes	3,108	113,119	93,010	139,374
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	26,389	304,343	283,074	334,336
Employment taxes and contributions (on-budget)	7,631	84,853	76,957	93,763
Unemployment insurance	4,880	27,659	26,143	27,767
Other retirement contributions	391	4,250	4,357	4,729
Excise taxes	5,989	49,707	43,672	54,594
Estate and gift taxes	1,239	13,971	11,527	14,197
Customs duties	2,039	18,300	17,156	20,064
Miscellaneous receipts	2,502	20,315	15,799	21,497
Total Receipts	97,338	1,121,292	1,025,722	1,259,905
(On-budget)	70,949	816,949	742,648	925,569
(Off-budget)	26,389	304,343	283,074	334,336
Budget Outlays				
Legislative Branch	185	2,350	2,208	2,749
The Judiciary	288	2,470	2,417	2,870
Executive Office of the President	38	213	182	197
Funds Appropriated to the President	224	9,659	10,764	11,369
Department of Agriculture	4,131	56,103	59,018	63,250
Department of Commerce	205	2,633	2,481	3,276
Department of Defense—Military	22,683	242,166	254,870	267,404
Department of Defense—Civil	2,629	27,806	26,789	30,623
Department of Education	2,371	21,285	27,556	25,708
Department of Energy	1,455	15,782	15,107	17,296
Department of Health and Human Services, except Social Security	26,547	282,978	258,752	314,964
Department of Health and Human Services, Social Security	26,711	286,977	272,795	314,747
Department of Housing and Urban Development	2,547	24,282	23,013	26,337
Department of the Interior	495	6,049	5,823	7,083
Department of Justice	774	9,089	9,254	10,744
Department of Labor	2,908	34,707	41,614	36,917
Department of State	494	4,791	5,010	5,786
Department of Transportation	3,763	33,575	30,895	36,820
Department of the Treasury:				
Interest on the Public Debt	19,686	278,403	275,463	299,003
Other	4	11,238	7,144	11,115
Department of Veterans Affairs	3,120	33,158	32,490	37,898
Environmental Protection Agency	503	5,248	5,325	6,238
General Services Administration	423	111	500	783
National Aeronautics and Space Administration	1,304	12,301	13,075	14,227
Office of Personnel Management	3,272	35,255	33,717	38,177
Small Business Administration	123	683	827	1,049
Other independent agencies:				
Resolution Trust Corporation	-568	3,023	-19,136	7,102
Other	-1,053	3,531	5,308	9,473
Undistributed offsetting receipts:				
Interest	-699	-85,534	-82,154	-85,891
Other	-3,051	-31,776	-31,563	-37,300
Total outlays	121,513	1,328,559	1,289,545	1,480,013
(On-budget)	95,279	1,077,997	1,051,088	1,199,239
(Off-budget)	26,233	250,563	238,457	280,774
Surplus (+) or deficit (-)	-24,174	-207,268	-263,823	-220,108
(On-budget)	-24,330	-261,048	-308,440	-273,670
(Off-budget)	+156	+53,780	+44,617	+53,562

¹These figures are based on the *Mid-Session Review of the FY 1995 Budget*, released by the Office of Management and Budget on July 14, 1994.

²Outlays have been decreased in December 1993 by \$547 million to reflect agency debt previously reported, by the Federal Financing Bank for the Federal Transit Administration, as outlays.

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

Table 4. Receipts of the U.S. Government, August 1994 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	40,459			424,498			398,436		
Presidential Election Campaign Fund	1			69			27		
Other	4,015			135,236			129,192		
Total—Individual income taxes	44,475	1,305	43,170	559,802	75,027	484,775	527,655	73,629	454,027
Corporation income taxes									
	4,079	971	3,108	125,283	12,164	113,119	105,639	12,629	93,010
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	23,835		23,835	261,258	745	260,513	244,261		244,261
Self-Employment Contributions Act taxes				14,424		14,424	11,421		11,421
Deposits by States	(*)		(*)	-45		-45	-12		-12
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	23,835		23,835	275,638	745	274,893	255,670		255,670
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,554		2,554	27,987	80	27,907	26,180		26,180
Self-Employment Contributions Act taxes				1,543		1,543	1,225		1,225
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	-1		-1
Other									
Total—FDI trust fund	2,554		2,554	29,530	80	29,450	27,404		27,404
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	7,241		7,241	76,227	73	76,155	69,381		69,381
Self-Employment Contributions Act taxes				4,888		4,888	3,727		3,727
Receipts from Railroad Retirement Board				394		394	381		381
Deposits by States	(*)		(*)	(*)		(*)	-3		-3
Total—FHI trust fund	7,241		7,241	81,509	73	81,437	73,486		73,486
Railroad retirement accounts:									
Rail industry pension fund	237	16	221	2,180	44	2,136	2,199	11	2,188
Railroad Social Security equivalent benefit	169		169	1,280		1,280	1,283		1,283
Total—Employment taxes and contributions	34,036	16	34,020	390,137	941	389,196	360,042	11	360,031
Unemployment insurance:									
State taxes deposited in Treasury	4,163		4,163	22,163		22,163	20,582		20,582
Federal Unemployment Tax Act taxes	727	10	716	5,539	103	5,436	5,528	118	5,409
Railroad unemployment taxes	1		1	27		27	64		64
Railroad debt repayment				32		32	88		88
Total—Unemployment insurance	4,890	10	4,880	27,761	103	27,659	26,262	118	26,143
Other retirement contributions:									
Federal employees retirement — employee contributions	382		382	4,159		4,159	4,271		4,271
Contributions for non-federal employees	9		9	91		91	87		87
Total—Other retirement contributions	391		391	4,250		4,250	4,357		4,357
Total—Social insurance taxes and contributions	39,318	26	39,292	422,148	1,044	421,104	390,661	129	390,532
Excise taxes:									
Miscellaneous excise taxes ¹	4,171	290	3,881	30,033	1,005	29,028	24,487	509	23,978
Airport and airway trust fund	478		478	4,673	28	4,644	2,866	15	2,852
Highway trust fund	1,582		1,582	15,988	490	15,498	16,544	283	16,262
Black lung disability trust fund	47		47	536		536	581		581
Total—Excise taxes	6,279	290	5,989	51,230	1,523	49,707	44,478	806	43,672
Estate and gift taxes	1,294	54	1,239	14,323	352	13,971	11,813	286	11,527
Customs duties	2,117	78	2,039	19,080	780	18,300	17,893	737	17,156
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	2,090		2,090	16,910		16,910	12,824		12,824
All other	418	5	412	3,425	21	3,405	3,130	155	2,975
Total — Miscellaneous receipts	2,507	5	2,502	20,336	21	20,315	15,954	155	15,799
Total — Receipts	100,069	2,730	97,338	1,212,202	90,910	1,121,292	1,114,094	88,372	1,025,722
Total — On-budget	73,679	2,730	70,949	907,035	90,086	816,949	831,020	88,372	742,648
Total — Off-budget	26,389		26,389	305,167	825	304,343	283,074		283,074

¹Includes amounts for the windfall profits tax pursuant to P.L. 96-223.
... No Transactions.

(*) Less than \$500,000.

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

Table 5. Outlays of the U.S. Government, August 1994 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	36	(* *)	36	395	2	394	415	1	414
House of Representatives	60	(* *)	60	708	14	694	702	10	691
Joint items	6	.....	6	68	.....	68	72	.....	72
Congressional Budget Office	2	.....	2	19	.....	19	20	.....	20
Architect of the Capitol	14	1	13	176	8	168	198	9	189
Library of Congress	25	.....	25	454	.....	454	306	.....	306
Government Printing Office:									
Revolving fund (net)	4	.....	4	36	.....	36	-28	.....	-28
General fund appropriations	9	.....	9	90	.....	90	98	.....	98
General Accounting Office	31	.....	31	390	.....	390	397	.....	397
United States Tax Court	2	.....	2	29	.....	29	30	.....	30
Other Legislative Branch agencies	1	.....	1	27	.....	27	30	.....	30
Proprietary receipts from the public .....	.....	1	-1	.....	7	-7	.....	7	-7
Intrabudgetary transactions	-3	.....	-3	-12	.....	-12	-5	.....	-5
Total—Legislative Branch	187	2	185	2,381	31	2,350	2,234	27	2,208
The Judiciary:									
Supreme Court of the United States	2	.....	2	23	.....	23	22	.....	22
Courts of Appeals, District Courts, and other judicial services	278	1	277	2,346	3	2,343	2,307	1	2,307
Other	9	.....	9	103	.....	103	89	.....	89
Total—The Judiciary	289	1	288	2,473	3	2,470	2,418	1	2,417
Executive Office of the President:									
Compensation of the President and the White House Office	3	.....	3	36	.....	36	37	.....	37
Office of Management and Budget	4	.....	4	52	.....	52	50	.....	50
Other	31	.....	31	125	.....	125	95	.....	95
Total—Executive Office of the President	38	.....	38	213	.....	213	182	.....	182
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	124	93	31	837	584	253	787	563	224
Foreign military financing grants	159	.....	159	3,830	.....	3,830	4,524	.....	4,524
Economic support fund	137	.....	137	2,656	.....	2,656	3,032	.....	3,032
Military assistance	1	.....	1	16	.....	16	-3	.....	-3
Peacekeeping Operations	2	.....	2	61	.....	61	24	.....	24
Other	3	.....	3	27	.....	27	31	.....	31
Proprietary receipts from the public .....	.....	291	-291	.....	777	-777	.....	727	-727
Total—International Security Assistance	425	383	42	7,427	1,361	6,066	8,395	1,290	7,105
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association									
International organizations and programs	41	.....	41	200	.....	200	223	.....	223
Other	26	.....	26	390	.....	390	391	.....	391
Total—Multilateral Assistance	67	.....	67	1,469	.....	1,469	1,388	.....	1,388
Agency for International Development:									
Functional development assistance program	125	.....	125	1,313	.....	1,313	1,263	.....	1,263
Sub-Saharan Africa development assistance	58	.....	58	565	.....	565	651	.....	651
Operating expenses	54	.....	54	469	.....	469	445	.....	445
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	44	.....	44	.....	.....	.....
Other	93	4	89	708	57	651	636	47	589
Proprietary receipts from the public .....	.....	56	-56	.....	736	-736	.....	805	-805
Intrabudgetary transactions .....	.....	.....	.....	-2	.....	-2	-1	.....	-1
Total—Agency for International Development	330	61	269	3,097	793	2,304	2,993	852	2,142
Peace Corps	29	.....	29	192	.....	192	179	.....	179
Overseas Private Investment Corporation	3	45	-43	81	220	-139	70	194	-123
Other	9	1	9	87	6	82	128	8	120
Total—International Development Assistance	438	107	331	4,926	1,018	3,908	4,759	1,054	3,705
International Monetary Programs	-38	.....	-38	-231	.....	-231	429	.....	429
Military Sales Programs:									
Special defense acquisition fund	14	15	-1	159	250	-91	237	193	43
Foreign military sales trust fund	1,029	.....	1,029	12,062	.....	12,062	11,914	.....	11,914
Kuwait civil reconstruction trust fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	7	.....	7
Proprietary receipts from the public .....	.....	1,145	-1,145	.....	12,112	-12,112	.....	12,460	-12,460
Other	5	.....	5	57	.....	57	19	.....	19
Total—Funds Appropriated to the President	1,875	1,650	224	24,401	14,742	9,659	25,761	14,997	10,764

Table 5. Outlays of the U.S. Government, August 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	64	.....	64	639	.....	639	661	.....	661
Cooperative State Research Service	46	.....	46	430	.....	430	402	.....	402
Extension Service	30	.....	30	393	.....	393	370	.....	370
Animal and Plant Health Inspection Service	45	.....	45	435	.....	435	441	.....	441
Food Safety and Inspection Service	40	.....	40	459	.....	459	454	.....	454
Agricultural Marketing Service	91	2	89	627	3	624	669	1	668
Soil Conservation Service:									
Watershed and flood prevention operations	28	.....	28	247	.....	247	212	.....	212
Conservation operations	39	.....	39	525	.....	525	524	.....	524
Other	8	.....	8	75	.....	75	75	.....	75
Agricultural Stabilization and Conservation Service:									
Conservation programs	26	.....	26	1,929	.....	1,929	1,858	.....	1,858
Other	71	.....	71	734	.....	734	693	.....	693
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	69	84	-15	1,921	1,653	269	2,101	1,814	287
Rural housing insurance fund	427	239	188	4,223	2,934	1,288	3,842	2,964	878
Other .....	.....	.....	.....	(*)	.....	(*)	9	1	8
Salaries and expenses	52	.....	52	-101	.....	-101	583	.....	583
Other	8	(*)	8	96	2	95	84	3	81
Total—Farmers Home Administration	556	324	232	6,140	4,589	1,551	6,619	4,781	1,838
Foreign assistance programs									
Rural Development Administration:									
Rural development insurance fund	83	43	41	898	530	368	958	460	499
Rural water and waste disposal grants	28	.....	28	286	.....	286	214	.....	214
Other	4	.....	4	20	.....	20	29	.....	29
Rural Electrification Administration	102	174	-72	2,416	3,570	-1,154	2,519	3,729	-1,210
Federal Crop Insurance Corporation	63	4	59	1,585	357	1,227	689	331	358
Commodity Credit Corporation:									
Price support and related programs	554	525	29	16,813	6,654	10,159	23,538	7,461	16,077
National Wool Act Program	2	.....	2	209	.....	209	176	.....	176
Food and Nutrition Service:									
Food stamp program	2,135	.....	2,135	23,380	.....	23,380	22,547	.....	22,547
State child nutrition programs	361	.....	361	6,749	.....	6,749	6,290	.....	6,290
Women, infants and children programs	300	.....	300	2,996	.....	2,996	2,699	.....	2,699
Other	39	.....	39	461	.....	461	553	.....	553
Total—Food and Nutrition Service	2,835	.....	2,835	33,587	.....	33,587	32,089	.....	32,089
Forest Service:									
National forest system	123	.....	123	1,421	.....	1,421	1,496	.....	1,496
Forest and rangeland protection	158	.....	158	467	.....	467	352	.....	352
Forest service permanent appropriations	22	.....	22	319	.....	319	278	.....	278
Other	61	.....	61	614	.....	614	635	.....	635
Total—Forest Service	363	.....	363	2,821	.....	2,821	2,761	.....	2,761
Other	64	2	62	605	31	574	557	33	524
Proprietary receipts from the public .....	.....	92	-92	.....	1,264	-1,264	.....	1,028	-1,028
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	-150	.....	-150
Total—Department of Agriculture	5,296	1,165	4,131	73,101	16,998	56,103	76,841	17,823	59,018
Department of Commerce:									
Economic Development Administration	26	1	25	239	15	224	153	18	135
Bureau of the Census	8	.....	8	226	.....	226	312	.....	312
Promotion of Industry and Commerce	38	.....	38	300	.....	300	292	.....	292
Science and Technology:									
National Oceanic and Atmospheric Administration	137	(*)	137	1,712	13	1,699	1,483	21	1,462
Patent and Trademark Office	-13	.....	-13	29	.....	29	44	.....	44
National Institute of Standards and Technology	7	.....	7	123	.....	123	219	.....	219
Other	11	3	8	82	31	51	71	39	32
Total—Science and Technology	143	4	139	1,946	43	1,902	1,816	60	1,756
Other	-1	.....	-1	84	.....	84	91	.....	91
Proprietary receipts from the public .....	.....	4	-4	.....	104	-104	.....	106	-106
Intrabudgetary transactions .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	(*)
Total—Department of Commerce	214	9	205	2,795	162	2,633	2,664	184	2,481

Table 5. Outlays of the U.S. Government, August 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,355	.....	2,355	24,631	.....	24,631	26,059	.....	26,059
Department of the Navy	2,221	.....	2,221	24,047	.....	24,047	25,043	.....	25,043
Department of the Air Force	1,546	.....	1,546	16,496	.....	16,496	18,506	.....	18,506
Total—Military personnel	6,123	.....	6,123	65,174	.....	65,174	69,608	.....	69,608
Operation and maintenance:									
Department of the Army	1,701	.....	1,701	18,690	.....	18,690	21,361	.....	21,361
Department of the Navy	2,223	.....	2,223	20,571	.....	20,571	23,797	.....	23,797
Department of the Air Force	1,921	.....	1,921	21,832	.....	21,832	22,659	.....	22,659
Defense agencies	1,538	.....	1,538	17,727	.....	17,727	17,262	.....	17,262
Total—Operation and maintenance	7,383	.....	7,383	78,821	.....	78,821	85,079	.....	85,079
Procurement:									
Department of the Army	668	.....	668	7,510	.....	7,510	10,336	.....	10,336
Department of the Navy	2,317	.....	2,317	23,867	.....	23,867	27,690	.....	27,690
Department of the Air Force	1,567	.....	1,567	20,757	.....	20,757	23,083	.....	23,083
Defense agencies	291	.....	291	3,719	.....	3,719	3,345	.....	3,345
Total—Procurement	4,842	.....	4,842	55,853	.....	55,853	64,454	.....	64,454
Research, development, test, and evaluation:									
Department of the Army	501	.....	501	5,165	.....	5,165	5,666	.....	5,666
Department of the Navy	693	.....	693	7,183	.....	7,183	8,254	.....	8,254
Department of the Air Force	973	.....	973	11,427	.....	11,427	11,433	.....	11,433
Defense agencies	769	.....	769	7,648	.....	7,648	8,529	.....	8,529
Total—Research, development, test and evaluation ...	2,936	.....	2,936	31,424	.....	31,424	33,882	.....	33,882
Military construction:									
Department of the Army	122	.....	122	853	.....	853	958	.....	958
Department of the Navy	60	.....	60	535	.....	535	832	.....	832
Department of the Air Force	135	.....	135	1,063	.....	1,063	1,067	.....	1,067
Defense agencies	238	.....	238	1,964	.....	1,964	1,441	.....	1,441
Total—Military construction	555	.....	555	4,415	.....	4,415	4,297	.....	4,297
Family housing:									
Department of the Army	93	.....	93	1,156	.....	1,156	1,229	.....	1,229
Department of the Navy	65	.....	65	725	.....	725	800	.....	800
Department of the Air Force	83	.....	83	980	.....	980	861	.....	861
Defense agencies	16	2	14	111	30	81	76	24	53
Revolving and management funds:									
Department of the Army	-23	.....	-23	45	.....	45	37	.....	37
Department of the Navy	35	.....	35	308	.....	308	-13	.....	-13
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	511	.....	511	3,526	.....	3,526	-4,122	.....	-4,122
Other	41	(*)	41	-236	5	-241	-161	4	-165
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	(*)	(*)
Department of the Navy	3	3	-1	33	15	17	41	19	22
Department of the Air Force .....	(*)	.....	(*)	6	6	1	27	22	5
Defense agencies	-12	.....	-12	145	.....	145	87	.....	87
Proprietary receipts from the public:									
Department of the Army .....	.....	-14	14	.....	134	-134	.....	274	-274
Department of the Navy .....	.....	-118	118	.....	57	-57	.....	151	-151
Department of the Air Force .....	.....	12	-12	.....	379	-379	.....	325	-325
Defense agencies .....	.....	26	-26	.....	276	-276	.....	85	-85
Intrabudgetary transactions:									
Department of the Army	-43	.....	-43	127	.....	127	64	.....	64
Department of the Navy	-33	.....	-33	427	.....	427	515	.....	515
Department of the Air Force	5	.....	5	130	.....	130	104	.....	104
Defense agencies	14	.....	14	-95	.....	-95	-1,045	.....	-1,045
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	6	-6	.....	21	-21
Defense agencies .....	.....	.....	.....	.....	(*)	(*)	.....	27	-27
Total—Department of Defense—Military	22,595	-88	22,683	243,074	908	242,166	255,821	951	254,870

Table 5. Outlays of the U.S. Government, August 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	122	.....	122	879	.....	879	896	.....	896
Operation and maintenance, general	138	.....	138	1,042	.....	1,042	1,346	.....	1,346
Other	119	.....	119	1,403	.....	1,403	978	.....	978
Proprietary receipts from the public .....	.....	14	-14	.....	165	-165	.....	180	-180
Total—Corps of Engineers	379	14	365	3,324	165	3,159	3,219	180	3,040
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,908	.....	11,908	12,273	.....	12,273
Retired pay .....	.....	.....	.....	.....	.....	.....	(*)	.....	(*)
Military retirement fund	2,256	.....	2,256	24,456	.....	24,456	23,560	.....	23,560
Intrabudgetary transactions .....	.....	.....	.....	-11,908	.....	-11,908	-12,273	.....	-12,273
Education benefits	-2	.....	-2	131	.....	131	138	.....	138
Other	10	(*)	10	74	.....	4	70	.....	63
Proprietary receipts from the public .....	.....	1	-1	.....	10	-10	.....	8	-8
Total—Department of Defense—Civil	2,644	15	2,629	27,985	179	27,808	26,980	192	26,789
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	472	.....	472	6,365	.....	6,365	6,238	.....	6,238
Impact aid	8	.....	8	746	.....	746	431	.....	431
School improvement programs	117	.....	117	1,331	.....	1,331	1,897	.....	1,897
Indian education	6	.....	6	72	.....	72	96	.....	96
Other	2	.....	2	10	.....	10	15	.....	15
Total—Office of Elementary and Secondary Education	605	.....	605	8,525	.....	8,525	8,678	.....	8,678
Office of Bilingual Education and Minority Languages Affairs	23	.....	23	207	.....	207	108	.....	108
Office of Special Education and Rehabilitative Services:									
Special education	246	.....	246	2,765	.....	2,765	2,368	.....	2,368
Rehabilitation services and disability research	208	.....	208	2,080	.....	2,080	1,831	.....	1,831
Special institutions for persons with disabilities	12	.....	12	122	.....	122	143	.....	143
Office of Vocational and Adult Education	161	.....	161	1,239	.....	1,239	1,043	.....	1,043
Office of Postsecondary Education:									
College housing loans	-2	2	-4	-4	41	-45	18	58	-40
Student financial assistance	615	.....	615	6,344	.....	6,344	6,998	.....	6,998
Federal family education loans	277	.....	277	-1,568	.....	-1,568	4,630	.....	4,630
Higher education	118	.....	118	708	.....	708	923	.....	923
Howard University	24	.....	24	197	.....	197	246	.....	246
Other	12	.....	12	97	.....	97	16	.....	16
Total—Office of Postsecondary Education	1,044	2	1,042	5,775	41	5,734	12,832	58	12,774
Office of Educational Research and Improvement	41	.....	41	390	.....	390	374	.....	374
Departmental management	37	.....	37	352	.....	352	297	.....	297
Proprietary receipts from the public .....	.....	3	-3	.....	127	-127	.....	59	-59
Total—Department of Education	2,376	5	2,371	21,454	169	21,285	27,674	117	27,556
Department of Energy:									
Atomic energy defense activities									
.....	948	.....	948	10,776	.....	10,776	9,918	.....	9,918
Energy programs:									
General science and research activities	98	.....	98	1,155	.....	1,155	1,301	.....	1,301
Energy supply, R and D activities	265	.....	265	2,790	.....	2,790	2,633	.....	2,633
Uranium supply and enrichment activities	18	.....	18	297	.....	297	1,017	.....	1,017
Fossil energy research and development	30	.....	30	374	.....	374	372	.....	372
Energy conservation	50	.....	50	522	.....	522	465	.....	465
Strategic petroleum reserve	17	.....	17	255	.....	255	399	.....	399
Clean coal technology .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	32	.....	32	264	.....	264	237	.....	237
Other	93	(*)	93	855	2	853	142	2	140
Total—Energy programs	604	(*)	604	6,510	2	6,509	6,565	2	6,563
Power Marketing Administration	167	91	76	1,589	1,438	151	1,965	1,273	691
Departmental administration	35	.....	35	408	.....	408	351	.....	351
Proprietary receipts from the public .....	.....	168	-168	.....	1,623	-1,623	.....	2,041	-2,041
Intrabudgetary transactions	-29	.....	-29	-319	.....	-319	-298	.....	-298
Offsetting governmental receipts .....	.....	10	-10	.....	119	-119	.....	78	-78
Total—Department of Energy	1,724	269	1,455	18,964	3,182	15,782	18,502	3,394	15,107

Table 5. Outlays of the U.S. Government, August 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	79	(* *)	79	733	3	730	681	4	677
Health Resources and Services Administration	295	.....	295	2,393	.....	2,393	2,173	.....	2,173
Indian Health Services	214	.....	214	1,650	.....	1,650	1,538	.....	1,538
Centers for Disease Control and Prevention	168	.....	168	1,424	.....	1,424	1,248	.....	1,248
National Institutes of Health	836	.....	836	9,429	.....	9,429	8,730	.....	8,730
Substance Abuse and Mental Health Services Administration	232	.....	232	2,225	.....	2,225	2,482	.....	2,482
Agency for Health Care Policy and Research	3	.....	3	95	.....	95	59	.....	59
Assistant secretary for health	20	.....	20	173	.....	173	178	.....	178
Total—Public Health Service	1,846	(* *)	1,845	18,122	3	18,118	17,090	4	17,086
Health Care Financing Administration:									
Grants to States for Medicaid	7,138	.....	7,138	74,881	.....	74,881	68,705	.....	68,705
Payments to health care trust funds	3,054	.....	3,054	37,082	.....	37,082	40,987	.....	40,987
Federal hospital insurance trust fund:									
Benefit payments	8,821	.....	8,821	92,644	.....	92,644	83,031	.....	83,031
Administrative expenses	116	.....	116	1,121	.....	1,121	781	.....	781
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	8,937	.....	8,937	93,765	.....	93,765	83,812	.....	83,812
Federal supplementary medical insurance trust fund:									
Benefit payments	4,998	.....	4,998	52,626	.....	52,626	47,919	.....	47,919
Administrative expenses	154	.....	154	1,560	.....	1,560	1,709	.....	1,709
Total—FSMI trust fund	5,153	.....	5,153	54,186	.....	54,186	49,628	.....	49,628
Other .....	(* *)	.....	(* *)	5	.....	5	95	.....	95
Total—Health Care Financing Administration	24,281	.....	24,281	259,918	.....	259,918	243,226	.....	243,226
Social Security Administration:									
Payments to Social Security trust funds	10	.....	10	5,676	.....	5,676	6,167	.....	6,167
Special benefits for disabled coal miners	62	.....	62	708	.....	708	739	.....	739
Supplemental security income program	2,162	.....	2,162	22,304	.....	22,304	20,740	.....	20,740
Total—Social Security Administration	2,234	.....	2,234	28,688	.....	28,688	27,646	.....	27,646
Administration for children and families:									
Family support payments to States	1,626	.....	1,626	15,476	.....	15,476	14,533	.....	14,533
Low income home energy assistance	63	.....	63	2,048	.....	2,048	1,043	.....	1,043
Refugee and entrant assistance	21	.....	21	333	.....	333	313	.....	313
Community Services Block Grant	42	.....	42	403	.....	403	364	.....	364
Payments to States for afdc work programs	88	.....	88	769	.....	769	670	.....	670
Interim assistance to States for legalization	9	.....	9	640	.....	640	136	.....	136
Payments to States for child care assistance	89	.....	89	730	.....	730	363	.....	363
Social services block grant	242	.....	242	2,504	.....	2,504	2,595	.....	2,595
Children and families services programs	322	.....	322	3,489	.....	3,489	3,361	.....	3,361
Payments to States for foster care and adoption assistance	304	.....	304	2,803	.....	2,803	2,365	.....	2,365
Other .....	(* *)	.....	(* *)	1	.....	1	(* *)	.....	(* *)
Total—Administration for children and families	2,806	.....	2,806	29,196	.....	29,196	25,745	.....	25,745
Administration on aging	109	.....	109	801	.....	801	527	.....	527
Office of the Secretary	1-53	.....	-53	282	.....	282	119	.....	119
Proprietary receipts from the public .....	.....	1,622	-1,622	.....	16,944	-16,944	.....	14,610	-14,610
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-3,054	.....	-3,054	-35,383	.....	-35,383	-40,505	.....	-40,505
Payments for tax and other credits:									
Federal hospital insurance trust fund .....	.....	.....	.....	-1,700	.....	-1,700	-482	.....	-482
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, except Social Security	28,169	1,622	26,547	299,926	18,948	282,978	273,366	14,614	258,752

Table 5. Outlays of the U.S. Government, August 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	23,286	.....	23,286	252,982	.....	252,982	242,200	.....	242,200
Administrative expenses and construction	174	.....	174	1,564	.....	1,564	1,793	.....	1,793
Payment to railroad retirement account .....	.....	.....	.....	3,420	.....	3,420	3,353	.....	3,353
Interest expense on interfund borrowings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	23,459	.....	23,459	257,966	.....	257,966	247,345	.....	247,345
Federal disability insurance trust fund:									
Benefit payments	3,161	.....	3,161	33,663	.....	33,663	30,698	.....	30,698
Administrative expenses and construction	101	.....	101	924	.....	924	850	.....	850
Payment to railroad retirement account .....	.....	.....	.....	106	.....	106	83	.....	83
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,262	.....	3,262	34,692	.....	34,692	31,632	.....	31,632
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	11	-11	.....	(* *)	(* *)
Intrabudgetary transactions ²	-10	.....	-10	-5,671	.....	-5,671	-6,181	.....	-6,181
Total—Department of Health and Human Services, Social Security(off-budget)	26,712	(* *)	26,711	286,988	11	286,977	272,796	(* *)	272,795
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	19	15	4	149	126	24	75	64	11
Credit accounts:									
Federal housing administration fund	1,148	675	474	6,063	6,029	33	6,552	5,495	1,058
Housing for the elderly or handicapped fund	-2	56	-59	682	641	40	780	601	179
Other	48	.....	48	414	(* *)	414	303	(* *)	302
Rent supplement payments	10	.....	10	83	.....	83	51	.....	51
Homeownership assistance	14	.....	14	103	.....	103	87	.....	87
Rental housing assistance	54	.....	54	616	.....	616	607	.....	607
Rental housing development grants .....	(* *)	.....	(* *)	5	.....	5	13	.....	13
Low-rent public housing	26	.....	26	664	.....	664	686	.....	686
Public housing grants	311	.....	311	3,032	.....	3,032	2,308	.....	2,308
College housing grants	1	.....	1	18	.....	18	18	.....	18
Lower income housing assistance	856	.....	856	9,691	.....	9,691	9,950	.....	9,950
Section 8 contract renewals	314	.....	314	3,130	.....	3,130	2,274	.....	2,274
Other	8	.....	8	65	.....	65	23	.....	23
Total—Housing programs	2,807	746	2,061	24,713	6,797	17,917	23,727	6,160	17,568
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	3	1	2	299	201	98	181	35	146
Payments for operation of low-income housing projects	233	.....	233	2,361	.....	2,361	2,184	.....	2,184
Community Partnerships Against Crime	11	.....	11	147	.....	147	105	.....	105
Other .....	(* *)	.....	(* *)	1	.....	1	.....	.....	.....
Total—Public and Indian Housing programs	248	1	246	2,807	201	2,606	2,469	35	2,435
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	(* *)	(* *)	(* *)	1	-1	.....	4	-4
Guarantees of mortgage-backed securities	26	103	-76	880	1,341	-460	1,042	1,537	-494
Total—Government National Mortgage Association	26	103	-77	880	1,342	-462	1,042	1,541	-499
Community Planning and Development:									
Community Development Grants	370	.....	370	3,314	.....	3,314	2,929	.....	2,929
Home investment partnerships program	95	.....	95	697	.....	697	176	.....	176
Other	30	19	11	271	123	148	278	117	161
Total—Community Planning and Development	495	19	476	4,282	123	4,159	3,383	117	3,266
Management and Administration	35	.....	35	446	.....	446	483	.....	483
Other	2	.....	2	37	.....	37	31	.....	31
Proprietary receipts from the public .....	.....	197	-197	.....	416	-416	.....	268	-268
Offsetting governmental receipts .....	.....	.....	.....	.....	5	-5	.....	3	-3
Total—Department of Housing and Urban Development	3,613	1,066	2,547	33,166	8,884	24,282	31,136	8,123	23,013

Table 5. Outlays of the U.S. Government, August 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	40	.....	40	590	.....	590	556	.....	556
Other	53	.....	53	261	.....	261	237	.....	237
Minerals Management Service	54	.....	54	673	.....	673	624	.....	624
Office of Surface Mining Reclamation and Enforcement	31	.....	31	284	.....	284	273	.....	273
Total—Land and minerals management	178	.....	178	1,809	.....	1,809	1,690	.....	1,690
Water and science:									
Bureau of Reclamation:									
Construction program	13	.....	13	261	.....	261	249	.....	249
Operation and maintenance	19	.....	19	237	.....	237	256	.....	256
Other	40	-1	42	421	121	300	431	130	301
Central Utah project .....	(* *)	.....	(* *)	25	.....	25	.....	.....	.....
Geological Survey	45	.....	45	547	.....	547	559	.....	559
Bureau of Mines	14	2	12	174	25	149	183	28	155
Total—Water and science	131	1	130	1,665	146	1,519	1,678	158	1,520
Fish and wildlife and parks:									
- United States Fish and Wildlife Service									
National Biological Survey	79	.....	79	1,069	.....	1,069	1,106	.....	1,106
National Park Service	12	.....	12	95	.....	95	.....	.....	.....
National Park Service	118	.....	118	1,338	.....	1,338	1,349	.....	1,349
Total—Fish and wildlife and parks	209	.....	209	2,502	.....	2,502	2,455	.....	2,455
Bureau of Indian Affairs:									
Operation of Indian programs	106	.....	106	1,262	.....	1,262	1,241	.....	1,241
Indian tribal funds	30	.....	30	258	.....	258	252	.....	252
Other	20	1	19	391	9	382	259	18	241
Total—Bureau of Indian Affairs	156	1	155	1,911	9	1,902	1,752	18	1,734
Territorial and international affairs	9	.....	9	244	.....	244	230	.....	230
Departmental offices	10	.....	10	120	.....	120	110	.....	110
Proprietary receipts from the public .....	.....	194	-194	.....	1,820	-1,820	.....	1,818	-1,818
Intrabudgetary transactions	-3	.....	-3	-227	.....	-227	-99	.....	-99
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Total—Department of the Interior	690	196	495	8,025	1,975	6,049	7,817	1,994	5,823
Department of Justice:									
Legal activities	198	.....	198	2,279	.....	2,279	2,535	.....	2,535
Federal Bureau of Investigation	145	.....	145	1,899	.....	1,899	1,779	.....	1,779
Drug Enforcement Administration	49	.....	49	701	.....	701	721	.....	721
Immigration and Naturalization Service	122	.....	122	1,376	.....	1,376	1,386	.....	1,386
Federal Prison System	214	11	203	2,185	109	2,076	1,990	90	1,900
Office of Justice Programs	71	.....	71	779	.....	779	748	.....	748
Other	71	.....	71	553	.....	553	868	.....	868
Intrabudgetary transactions	-2	.....	-2	-29	.....	-29	-198	.....	-198
Offsetting governmental receipts .....	.....	84	-84	.....	544	-544	.....	486	-486
Total—Department of Justice	869	95	774	9,742	653	9,089	9,830	576	9,254
Department of Labor:									
Employment and Training Administration:									
Training and employment services	537	.....	537	3,961	.....	3,961	3,847	.....	3,847
Community Service Employment for Older Americans ...	29	.....	29	350	.....	350	355	.....	355
Federal unemployment benefits and allowances	20	.....	20	142	.....	142	129	.....	129
State unemployment insurance and employment service operations	-1	.....	-1	240	.....	240	11	.....	11
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	7,532	.....	7,532
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	2,577	.....	2,577	3,660	.....	3,660

Table 5. Outlays of the U.S. Government, August 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,863	.....	1,863	25,389	.....	25,389	33,388	.....	33,388
State administrative expenses	300	.....	300	2,853	.....	2,853	3,132	.....	3,132
Federal administrative expenses	11	.....	11	161	.....	161	197	.....	197
Veterans employment and training	16	.....	16	171	.....	171	158	.....	158
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	5	.....	5	61	.....	61	65	.....	65
Other	2	.....	2	19	.....	19	20	.....	20
Total—Unemployment trust fund	2,196	.....	2,196	28,654	.....	28,654	36,959	.....	36,959
Other	12	.....	12	86	.....	86	69	.....	69
Total—Employment and Training Administration	2,792	.....	2,792	36,010	.....	36,010	52,563	.....	52,563
Pension Benefit Guaranty Corporation	72	257	-185	1,056	1,510	-455	753	2,035	-1,282
Employment Standards Administration:									
Salaries and expenses	29	.....	29	220	.....	220	205	.....	205
Special benefits	153	.....	153	485	.....	485	547	.....	547
Black lung disability trust fund	49	.....	49	552	.....	552	561	.....	561
Other	9	.....	9	116	.....	116	111	.....	111
Occupational Safety and Health Administration	31	.....	31	272	.....	272	256	.....	256
Bureau of Labor Statistics	32	.....	32	268	.....	268	248	.....	248
Other	61	.....	61	444	.....	444	416	.....	416
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	3	-3	.....	2	-2
Intrabudgetary transactions	-63	.....	-63	-3,201	.....	-3,201	-12,009	.....	-12,009
Total—Department of Labor	3,165	257	2,908	36,220	1,514	34,707	43,651	2,037	41,614
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	318	.....	318	1,857	.....	1,857	1,976	.....	1,976
Acquisition and maintenance of buildings abroad	62	.....	62	522	.....	522	432	.....	432
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	125	.....	125	273	.....	273
Foreign Service retirement and disability fund	35	.....	35	374	.....	374	380	.....	380
Other	3	.....	3	77	.....	77	91	.....	91
Total—Administration of Foreign Affairs	418	.....	418	2,955	.....	2,955	3,153	.....	3,153
International organizations and Conferences .....	(* *)	.....	(* *)	1,183	.....	1,183	1,371	.....	1,371
Migration and refugee assistance	55	.....	55	658	.....	658	617	.....	617
International narcotics control	14	.....	14	112	.....	112	126	.....	126
Other	8	.....	8	60	.....	60	64	.....	64
Proprietary receipts from the public .....	.....	.....	.....	.....	1	-1	.....	(* *)	(* *)
Intrabudgetary transactions .....	(* *)	.....	(* *)	-176	.....	-176	-321	.....	-321
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	494	.....	494	4,791	1	4,791	5,010	(* *)	5,010
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	2,010	.....	2,010	16,524	.....	16,524	14,333	.....	14,333
Other	23	.....	23	122	.....	122	122	.....	122
Other programs	26	.....	26	225	.....	225	228	.....	228
Total—Federal Highway Administration	2,060	.....	2,060	16,871	.....	16,871	14,683	.....	14,683
National Highway Traffic Safety Administration	26	.....	26	237	.....	237	222	.....	222
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation .....	.....	.....	.....	491	.....	491	465	.....	465
Other	34	1	33	346	19	327	341	13	327
Total—Federal Railroad Administration	34	1	33	837	19	818	806	13	792

Table 5. Outlays of the U.S. Government, August 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	139	.....	139	75	.....	75	1,136	.....	1,136
Discretionary grants	158	.....	158	1,487	.....	1,487	1,182	.....	1,182
Other	37	.....	37	1,860	.....	1,860	866	.....	866
Total—Federal Transit Administration	334	.....	334	3,422	.....	3,422	3,184	.....	3,184
Federal Aviation Administration:									
Operations	362	.....	362	2,321	.....	2,321	2,042	.....	2,042
Airport and airway trust fund:									
Grants-in-aid for airports	130	.....	130	1,451	.....	1,451	1,710	.....	1,710
Facilities and equipment	215	.....	215	2,116	.....	2,116	1,874	.....	1,874
Research, engineering and development	21	.....	21	200	.....	200	181	.....	181
Operations	191	.....	191	2,008	.....	2,008	2,089	.....	2,089
Total—Airport and airway trust fund	558	.....	558	5,774	.....	5,774	5,855	.....	5,855
Other	(* *)	(* *)	(* *)	(* *)	1	-1	(* *)	2	-2
Total—Federal Aviation Administration	920	(* *)	920	8,095	1	8,094	7,897	2	7,895
Coast Guard:									
Operating expenses	230	.....	230	2,244	.....	2,244	2,288	.....	2,288
Acquisition, construction, and improvements	31	.....	31	318	.....	318	266	.....	266
Retired pay	45	.....	45	460	.....	460	457	.....	457
Other	25	1	24	316	6	310	238	6	232
Total—Coast Guard	331	1	330	3,338	6	3,332	3,249	6	3,243
Maritime Administration	88	40	48	797	330	467	1,389	714	675
Other	38	1	37	359	7	352	333	11	321
Proprietary receipts from the public .....	.....	1	-1	.....	9	-9	.....	12	-12
Intrabudgetary transactions .....	.....	.....	.....	19	.....	19	-5	.....	-5
Offsetting governmental receipts .....	.....	23	-23	.....	28	-28	.....	103	-103
Total—Department of Transportation	3,830	67	3,763	33,975	400	33,575	31,757	862	30,895
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-90	1	-91	-1,205	12	-1,216	-1,239	11	-1,250
Other	67	.....	67	229	.....	229	248	.....	248
Financial Management Service:									
Salaries and expenses	17	.....	17	205	.....	205	200	.....	200
Payment to the Resolution Funding Corporation .....	.....	.....	.....	2,328	.....	2,328	2,328	.....	2,328
Claims, judgements, and relief acts	29	.....	29	446	.....	446	476	.....	476
Net interest paid to loan guarantee financing accounts .....	.....	.....	.....	2	.....	2	20	.....	20
Other	8	.....	8	129	.....	129	136	.....	136
Total—Financial Management Service	54	.....	54	3,112	.....	3,112	3,160	.....	3,160
Federal Financing Bank	-114	.....	-114	110	.....	110	110	.....	110
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	31	.....	31	345	.....	345	336	.....	336
Internal revenue collections for Puerto Rico	22	.....	22	187	.....	187	184	.....	184
United States Customs Service	98	.....	98	1,667	.....	1,667	1,592	.....	1,592
Bureau of Engraving and Printing	-8	.....	-8	-28	.....	-28	-27	.....	-27
United States Mint	-10	.....	-10	43	.....	43	-202	.....	-202
Bureau of the Public Debt	18	.....	18	252	.....	252	260	.....	260
Internal Revenue Service:									
Processing tax returns and assistance	108	.....	108	1,500	.....	1,500	1,549	.....	1,549
Tax law enforcement	288	.....	288	3,419	.....	3,419	3,454	.....	3,454
Information systems	133	.....	133	1,130	.....	1,130	1,080	.....	1,080
Payment where earned income credit exceeds liability for tax	74	.....	74	10,898	.....	10,898	8,741	.....	8,741
Health insurance supplement to earned income credit ..	4	.....	4	456	.....	456	643	.....	643
Refunding internal revenue collections, interest	292	.....	292	2,542	.....	2,542	1,747	.....	1,747
Other	13	.....	13	137	.....	137	131	(* *)	131
Total—Internal Revenue Service	913	.....	913	20,081	.....	20,081	17,345	(* *)	17,345

Table 5. Outlays of the U.S. Government, August 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
United States Secret Service	41	.....	41	455	.....	455	465	.....	465
Comptroller of the Currency	24	120	-97	332	417	-86	326	393	-67
Office of Thrift Supervision	14	72	-58	164	162	2	191	194	-3
Interest on the public debt:									
Public issues (accrual basis)	18,149	.....	18,149	190,005	.....	190,005	189,093	.....	189,093
Special issues (cash basis)	1,536	.....	1,536	88,398	.....	88,398	86,370	.....	86,370
Total—Interest on the public debt	19,686	.....	19,686	278,403	.....	278,403	275,463	.....	275,463
Other	3	.....	3	49	.....	49	51	.....	51
Proprietary receipts from the public .....	.....	134	-134	.....	2,615	-2,615	.....	1,846	-1,846
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-601	.....	-601	-10,580	.....	-10,580	-12,534	.....	-12,534
Offsetting governmental receipts .....	.....	131	-131	.....	769	-769	.....	679	-679
Total—Department of the Treasury	20,148	459	19,689	293,615	3,975	289,641	285,730	3,123	282,607
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,344	.....	1,344	13,905	.....	13,905	13,081	.....	13,081
Other	27	25	2	600	246	353	632	238	394
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	90	55	35	1,357	645	712	1,277	383	895
Loan guaranty revolving fund	-5	37	-42	510	437	72	790	504	286
Other	10	3	7	305	200	105	444	419	25
Compensation and pensions	1,510	.....	1,510	15,806	.....	15,806	15,590	.....	15,590
Readjustment benefits	69	.....	69	1,045	.....	1,045	803	.....	803
Post-Vietnam era veterans education account	4	.....	4	73	.....	73	97	.....	97
Insurance funds:									
National service life	104	.....	104	1,134	.....	1,134	1,028	.....	1,028
United States government life	2	.....	2	18	.....	18	18	.....	18
Veterans special life	11	3	8	119	174	-55	115	179	-64
Other	2	.....	2	4	.....	4	7	.....	7
Total—Veterans Benefits Administration	1,798	97	1,700	20,370	1,456	18,914	20,170	1,485	18,685
Construction	92	.....	92	645	(* *)	645	575	(* *)	575
Departmental administration	27	.....	27	884	.....	884	886	.....	886
Proprietary receipts from the public:									
National service life .....	.....	27	-27	.....	313	-313	.....	361	-361
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	20	-20	.....	1,201	-1,201	.....	741	-741
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Veterans Affairs	3,288	168	3,120	36,375	3,217	33,158	35,318	2,825	32,490
Environmental Protection Agency:									
Program and research operations	96	.....	96	787	.....	787	809	.....	809
Abatement, control, and compliance	86	.....	86	1,208	.....	1,208	1,203	.....	1,203
Water infrastructure financing	151	.....	151	1,752	.....	1,752	1,860	.....	1,860
Hazardous substance superfund	130	.....	130	1,275	.....	1,275	1,259	.....	1,259
Other	51	(* *)	51	669	3	666	628	18	610
Proprietary receipts from the public .....	.....	9	-9	.....	181	-181	.....	156	-156
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	-250	.....	-250
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	9	-9	.....	9	-9
Total—Environmental Protection Agency	513	10	503	5,441	193	5,248	5,508	183	5,325
General Services Administration:									
Real property activities	400	.....	400	-89	.....	-89	362	.....	362
Personal property activities	19	.....	19	3	.....	3	33	.....	33
Information Resources Management Service	-22	.....	-22	83	.....	83	-2	.....	-2
Other	26	.....	26	119	.....	119	116	.....	116
Proprietary receipts from the public .....	.....	1	-1	.....	4	-4	.....	9	-9
Total—General Services Administration	424	1	423	116	4	111	509	9	500

Table 5. Outlays of the U.S. Government, August 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	674	.....	674	6,027	.....	6,027	6,527	.....	6,527
Space flight, control, and data communications	428	.....	428	4,411	.....	4,411	4,567	.....	4,567
Construction of facilities	26	.....	26	340	.....	340	481	.....	481
Research and program management	174	.....	174	1,508	.....	1,508	1,486	.....	1,486
Other	2	.....	2	15	.....	15	14	.....	14
Total—National Aeronautics and Space Administration	1,304	.....	1,304	12,301	.....	12,301	13,075	.....	13,075
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	301	.....	301	3,545	.....	3,545	3,405	.....	3,405
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,095	.....	3,095	33,250	.....	33,250	31,966	.....	31,966
Employees health benefits fund	1,460	1,413	47	14,150	14,668	-518	13,410	14,054	-644
Employees life insurance fund	114	288	-174	1,253	2,384	-1,132	1,204	2,277	-1,072
Retired employees health benefits fund	1	1	(* *)	7	7	(* *)	8	8	(* *)
Other	5	.....	5	141	.....	141	101	.....	101
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-31	.....	-31	-39	.....	-39
Total—Office of Personnel Management	4,974	1,702	3,272	52,315	17,059	35,255	50,056	16,338	33,717
Small Business Administration:									
Public enterprise funds:									
Business loan fund	39	29	9	449	367	82	1,101	668	433
Disaster loan fund	76	19	57	318	254	64	366	447	-81
Other	8	1	7	26	12	14	40	13	27
Other	50	(* *)	50	523	1	523	449	(* *)	449
Total—Small Business Administration	172	50	123	1,317	633	683	1,956	1,129	827
Other independent agencies:									
Action	16	.....	16	154	.....	154	189	.....	189
Board for International Broadcasting	35	.....	35	183	.....	183	215	.....	215
Corporation for National and Community Service	11	.....	11	39	.....	39	.....	.....	.....
Corporation for Public Broadcasting .....	.....	.....	.....	275	.....	275	319	.....	319
District of Columbia:									
Federal payment .....	.....	.....	.....	698	.....	698	698	.....	698
Other .....	(* *)	.....	(* *)	2	12	-10	3	160	-157
Equal Employment Opportunity Commission	21	(* *)	20	215	1	214	199	(* *)	199
Export-Import Bank of the United States	70	107	-36	936	1,808	-872	1,270	2,024	-754
Federal Communications Commission	15	5	10	137	39	99	119	36	83
Federal Deposit Insurance Corporation:									
Bank insurance fund	726	3,082	-2,355	3,415	12,347	-8,931	7,269	16,739	-9,470
Savings association insurance fund	1	826	-825	22	1,389	-1,367	48	990	-942
FSLIC resolution fund	460	139	321	2,224	2,761	-536	5,945	3,562	2,384
Affordable housing and bank enterprise .....	(* *)	.....	(* *)	4	.....	4	2	.....	2
Federal Emergency Management Agency:									
Public enterprise funds	34	49	-15	356	407	-50	662	303	359
Disaster relief	274	.....	274	3,381	.....	3,381	2,053	.....	2,053
Emergency management planning and assistance	24	.....	24	213	.....	213	237	.....	237
Other	13	.....	13	235	.....	235	278	.....	278
Federal Trade Commission	9	.....	9	62	.....	62	77	.....	77
Interstate Commerce Commission	4	.....	4	39	.....	39	38	.....	38
Legal Services Corporation	55	.....	55	385	.....	385	348	.....	348
National Archives and Records Administration	17	(* *)	17	232	(* *)	232	221	(* *)	221
National Credit Union Administration:									
Credit union share insurance fund	-23	4	-27	-34	233	-268	19	365	-346
Central liquidity facility	5	5	(* *)	58	59	(* *)	84	84	(* *)
Other	9	(* *)	9	38	49	-11	33	46	-14

Table 5. Outlays of the U.S. Government, August 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	18	.....	18	161	.....	161	157	.....	157
National Endowment for the Humanities	25	.....	25	163	.....	163	152	.....	152
National Labor Relations Board	11	.....	11	155	.....	155	153	.....	153
National Science Foundation	252	.....	252	2,375	.....	2,375	2,206	.....	2,206
Nuclear Regulatory Commission	49	40	9	496	404	91	448	392	56
Panama Canal Commission	49	53	-4	486	518	-31	478	497	-19
Postal Service:									
Public enterprise funds (off-budget)	4,024	\$3,895	129	43,434	44,841	-1,407	42,193	43,923	-1,730
Payment to the Postal Service fund .....	.....	.....	.....	130	.....	130	161	.....	161
Railroad Retirement Board:									
Federal windfall subsidy	22	.....	22	248	.....	248	266	.....	266
Federal payments to the railroad retirement accounts	389	.....	389	440	.....	440	58	.....	58
Rail industry pension fund:									
Advances from FOASDI fund	-90	.....	-90	-995	.....	-995	-979	.....	-979
OASDI certifications	90	.....	90	995	.....	995	979	.....	979
Administrative expenses	5	.....	5	66	.....	66	65	.....	65
Interest on refunds of taxes	3	.....	3	19	.....	19	5	.....	5
Other	1	.....	1	9	.....	9	5	.....	5
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	-3,526	.....	-3,526	-3,435	.....	-3,435
Other	-389	.....	-389	-208	.....	-208	193	.....	193
Supplemental annuity pension fund	251	.....	251	2,699	.....	2,699	2,653	.....	2,653
Railroad Social Security equivalent benefit account	378	.....	378	4,360	.....	4,360	4,292	.....	4,292
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	4	.....	4
Total—Railroad Retirement Board	659	.....	659	4,107	.....	4,107	4,106	.....	4,106
Resolution Trust Corporation	911	1,479	-568	16,827	13,804	3,023	11,329	30,465	-19,136
Securities and Exchange Commission	17	.....	17	71	.....	71	118	.....	118
Smithsonian Institution	44	.....	44	353	.....	353	352	.....	352
Tennessee Valley Authority	755	691	64	8,807	7,629	1,178	7,721	5,756	1,965
United States Information Agency	122	(* *)	122	1,030	(* *)	1,030	973	(* *)	973
Other	230	189	41	2,343	1,356	987	1,198	556	642
Total—Other independent agencies	8,944	10,565	-1,621	94,210	87,656	6,554	92,071	105,899	-13,828
Undistributed offsetting receipts:									
Other interest .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,072	.....	-1,072	-11,752	.....	-11,752	-12,055	.....	-12,055
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-167	.....	-167	-1,678	.....	-1,678	-1,674	.....	-1,674
Postal Service employer contributions	-40	.....	-40	-474	.....	-474	-416	.....	-416
Payments for military service credits	-3	.....	-3	-80	.....	-80	-81	.....	-81
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-476	.....	-476	-5,007	.....	-5,007	-4,995	.....	-4,995
Payments for military service credits	-10	.....	-10	-304	.....	-304	-307	.....	-307
Federal disability insurance trust fund:									
Federal employer contributions	-51	.....	-51	-538	.....	-538	-534	.....	-534
Payments for military service credits	-1	.....	-1	-33	.....	-33	-33	.....	-33
Department of State:									
Foreign Service retirement and disability fund	-18	.....	-18	-108	.....	-108	-98	.....	-98
Office of Personnel Management:									
Civil service retirement and disability fund	-805	.....	-805	-9,073	.....	-9,073	-8,819	.....	-8,819
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Employer share, employee retirement	-2,643	.....	-2,643	-29,050	.....	-29,050	-29,011	.....	-29,011

Table 5. Outlays of the U.S. Government, August 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-5	.....	-5	-18	.....	-18	-18	.....	-18
Department of Defense—Civil:									
Corps of Engineers	-6	.....	-6	-21	.....	-21	-23	.....	-23
Military retirement fund	-165	.....	-165	-10,229	.....	-10,229	-9,890	.....	-9,890
Education benefits fund	-7	.....	-7	-48	.....	-48	-57	.....	-57
Soldiers' and airmen's home permanent fund .....	(* *)	.....	(* *)	-9	.....	-9	-20	.....	-20
Other .....	(* *)	.....	(* *)	-1	.....	-1	(* *)	.....	(* *)
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-8	.....	-8	-10,571	.....	-10,571	-10,568	.....	-10,568
Federal supplementary medical insurance trust fund ..	-27	.....	-27	-2,097	.....	-2,097	-1,877	.....	-1,877
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-56	.....	-56	-28,445	.....	-28,445	-25,781	.....	-25,781
Federal disability insurance trust fund	-14	.....	-14	-680	.....	-680	-959	.....	-959
Department of Labor:									
Unemployment trust fund	-18	.....	-18	-2,490	.....	-2,490	-2,535	.....	-2,535
Department of State:									
Foreign Service retirement and disability fund .....	(* *)	.....	(* *)	-570	.....	-570	-546	.....	-546
Department of Transportation:									
Highway trust fund	-18	.....	-18	-1,398	.....	-1,398	-1,547	.....	-1,547
Airport and airway trust fund	-5	.....	-5	-828	.....	-828	-1,033	.....	-1,033
Oil spill liability trust fund	-29	.....	-29	-36	.....	-36	-40	.....	-40
Department of Veterans Affairs:									
National service life insurance fund	-1	.....	-1	-1,079	.....	-1,079	-1,084	.....	-1,084
United States government life Insurance Fund .....	(* *)	.....	(* *)	-10	.....	-10	-11	.....	-11
Environmental Protection Agency	-25	.....	-25	-27	.....	-27	-24	.....	-24
National Aeronautics and Space Administration .....	(* *)	.....	(* *)	-1	.....	-1	-1	.....	-1
Office of Personnel Management:									
Civil service retirement and disability fund	-40	.....	-40	-26,114	.....	-26,114	-25,127	.....	-25,127
Independent agencies:									
Railroad Retirement Board	-114	.....	-114	-567	.....	-567	-850	.....	-850
Other	-4	.....	-4	-16	.....	-16	-13	.....	-13
Other	-157	.....	-157	-281	.....	-281	-151	.....	-151
Total—Interest received by trust funds	-699	.....	-699	-85,534	.....	-85,534	-82,154	.....	-82,154
Rents and royalties on the outer continental shelf lands ..	.....	408	-408	.....	2,726	-2,726	.....	2,552	-2,552
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Undistributed offsetting receipts	-3,341	408	-3,749	-114,584	2,726	-117,310	-111,165	2,552	-113,717
Total outlays	141,206	19,693	121,513	1,510,781	182,222	1,328,559	1,487,496	197,951	1,289,545
Total on-budget	111,077	15,798	95,279	1,215,367	137,370	1,077,997	1,205,116	154,028	1,051,088
Total off-budget	30,129	3,895	26,233	295,414	44,852	250,563	282,380	43,923	238,457
Total surplus (+) or deficit			-24,174			-207,268			-263,823
Total on-budget			-24,330			-261,048			-308,440
Total off-budget			+156			+53,780			+44,617

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	44,124	40,831
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	187,521	200,196
Governmental receipts	1,884	1,798
Total receipts offset against outlays	233,529	242,825

¹Includes a prior period adjustment.

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

³Outlays have been decreased in December 1993 by \$547 million to reflect agency debt previously reported, by the Federal Financing Bank for the Federal Transit Administration, as outlays.

⁴Includes \$476 million of unclassified August payroll charges.

⁵The Postal Service accounting is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through 8/19 and estimates for \$671 million through 8/31.

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, August 1994 and Other Periods
 (\$ millions)

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	55,630	280,502	338,626	4,396,489	4,621,362	4,676,991
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	55,630	280,502	338,626	4,411,489	4,636,362	4,691,991
Plus premium on public debt securities	-8	-33	348	1,373	1,348	1,340
Less discount on public debt securities	696	-8,535	4,564	86,397	77,167	77,863
Total public debt securities net of Premium and discount	54,926	289,004	334,410	4,326,466	4,560,544	4,615,470
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	145	2,750	6,434	24,877	27,482	27,627
Total federal securities	55,071	291,754	340,844	4,351,343	4,588,026	4,643,097
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	2,978	83,024	82,491	1,116,740	1,196,787	1,199,765
Less discount on federal securities held as investments of government accounts	257	-11,736	-389	12,709	716	972
Net federal securities held as investments of government accounts	2,721	94,760	82,880	1,104,032	1,196,071	1,198,792
Total borrowing from the public	52,350	196,994	257,964	3,247,311	3,391,955	3,444,305
Accrued interest payable to the public	-17,413	-9,906	-9,356	43,819	51,326	33,912
Allocations of special drawing rights	22	144	-320	6,950	7,071	7,093
Deposit funds	3,212	1,569	-206	6,249	4,606	7,819
Miscellaneous liability accounts (includes checks Outstanding etc.)	-3,066	-2,412	-490	3,228	3,882	816
Total liability accounts	35,105	186,388	247,592	3,307,557	3,458,841	3,493,945
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	2,311	-11,295	-16,611	17,289	3,683	5,994
Tax and loan note accounts	7,490	-11,124	-1,384	35,217	16,603	24,093
Balance	9,802	-22,419	-17,996	52,506	20,285	30,087
Special drawing rights:						
Total holdings	141	634	-2,978	9,203	9,696	9,837
SDR certificates issued to Federal Reserve banks .....	.....	.....	2,000	-8,018	-8,018	-8,018
Balance	141	634	-978	1,185	1,678	1,819
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	12,063	31,762	31,762	31,762
Maintenance of value adjustments	118	777	-1,115	5,864	6,523	6,641
Letter of credit issued to IMF	-58	-151	-10,025	-25,514	-25,607	-25,665
Dollar deposits with the IMF	-2	-3	-27	-98	-99	-101
Receivable/Payable (-) for interim maintenance of value adjustments	-80	-566	1,451	90	-396	-476
Balance	-23	57	2,346	12,103	12,183	12,160
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	1,684	1,929	852	22,414	22,659	24,343
Total cash and monetary assets	11,604	-19,798	-15,775	88,208	56,806	68,410
Net activity, guaranteed loan financing	-249	-2,687	-3,873	-6,320	-8,758	-9,006
Net activity, direct loan financing	1,013	5,046	3,011	6,862	10,895	11,908
Miscellaneous asset accounts	-1,358	-2,785	720	-636	-2,064	-3,422
Total asset accounts	11,010	-20,224	-15,917	88,114	56,880	67,890
Excess of liabilities (+) or assets (-)	+24,095	+206,612	+263,509	+3,219,443	+3,401,961	+3,426,056
Transactions not applied to current year's surplus or deficit (see Schedule A for Details)	80	655	314	.....	576	655
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	+24,174	+207,268	+263,823	+3,219,443	+3,402,537	+3,426,711

¹Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue 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 due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, August 1994 and Other Periods

[\$ 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	3,402,310	3,218,965	2,964,066
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of the Disaster Assistance Liquidating Account, FEMA, to a budgetary status .....	.....	.....	(*)
Revisions by federal agencies to the prior budget results	-349	478	296
Reclassification of Thrift Savings Plan Clearing Accounts to a non-budgetary status .....	.....	.....	(*)
Reclassification of Deposit in Transit Differences (Suspense) Clearing Accounts to a budgetary status .....	.....	.....	174
Excess of liabilities beginning of period (current basis)	3,401,961	3,219,443	2,964,535
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	24,174	207,268	263,823
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	24,174	207,268	263,823
Total-on-budget (Table 2)	24,330	261,048	308,440
Total-off-budget (Table 2)	-156	-53,780	-44,617
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-80	-634	-314
Increment on gold .....	.....	.....	.....
Profit on sale of gold .....	.....	-21	(*)
Total-transactions not applied to current year's Surplus or deficit	-80	-655	-314
Excess of liabilities close of period	3,426,056	3,426,056	3,228,045

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, August 1994 and Other Periods

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States .....	.....	.....	.....	(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	.....	.....	.....	1,683	538	538
FSLIC resolution fund .....	.....	-145	694	.....	.....	.....
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	.....	(*)	(*)	7	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	19	-112	-147	213	82	101
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Federal Transit Administration .....	.....	2-547	.....	547	.....	.....
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	14	13	176	189	191
Department of Defense:						
Homeowners assistance mortgages .....	.....	.....	-1	.....	.....	.....
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration	-1	-2	.....	302	300	299
Tennessee Valley Authority	125	3,542	5,876	21,675	25,091	25,217
Total, agency securities	145	2,750	6,434	24,877	27,482	27,627

¹Includes notes canceled as of September 1991 for \$92 million and \$259 million for the Bank Insurance Fund and the FSLIC Resolution Fund, respectively.
²Represents agency debt previously reported as outlays.
³Represents the issuance of agency debt not previously recorded.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, August 1994 and Other Periods

[\$ millions]

Classification	Transactions		Account Balances Current Fiscal Year			
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund		405			405	405
Agency for International Development:						
International Debt Reduction			376	348	348	348
Housing and other credit guaranty programs				125	125	125
Overseas Private Investment Corporation		8	4	8	16	16
Department of Agriculture:						
Foreign assistance programs		354	100	193	547	547
Commodity Credit Corporation	61	-8,632	5,149	24,745	16,052	16,113
Farmers Home Administration:						
Agriculture credit insurance fund		-1,225	324	5,771	4,546	4,546
Self-help housing land development fund		1	1	1	1	1
Rural housing insurance fund		2,036	790	2,910	4,947	4,947
Rural Development Administration:						
Rural development insurance fund		561	110	1,680	2,241	2,241
Rural development loan fund		29	4	5	34	34
Federal Crop Insurance Corporation:						
Federal crop insurance corporation fund		-113		113		
Rural Electrification Administration:						
Rural communication development fund		31		25	55	55
Rural electrification and telephone revolving fund	30	67	194	8,099	8,136	8,166
Rural Telephone Bank	-19	-221	40	802	600	581
Department of Commerce:						
Federal ship financing fund, NOAA			-2			
Department of Education:						
Guaranteed student loans			-32	2,058	2,058	2,058
College housing and academic facilities fund	46	351		154	459	505
College housing loans		(* *)		460	460	460
Department of Energy:						
Isotope production and distribution fund			4	13	13	13
Bonneville power administration fund		266	470	2,332	2,597	2,597
Department of Housing and Urban Development:						
Housing programs:						
Housing for the elderly and handicapped		-475	185	8,959	8,484	8,484
Public and Indian housing:						
Low-rent public housing		25	50	110	135	135
Department of the Interior:						
Bureau of Reclamation Loans		6	2	5	11	11
Bureau of Mines, Helium Fund				252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans		9	8	17	26	26
Department of Justice:						
Federal prison industries, incorporated				20	20	20
Department of State:						
Repatriation loans	(* *)	(* *)	-1		(* *)	(* *)
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds		8	8	8	16	16
Settlements of railroad litigation				-39	-39	-39
Amtrak corridor improvement loans			1	2	2	2
Regional rail reorganization program				39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program		(* *)	(* *)	(* *)	(* *)	(* *)
Department of the Treasury:						
Federal Financing Bank revolving fund	-885	-16,525	-35,806	114,329	98,689	97,804
Department of Veterans Affairs:						
Loan guaranty revolving fund		1,158	-61	860	2,018	2,018
Guaranty and indemnity fund		612	43	83	695	695
Direct loan revolving fund		7	-1,730	1	8	8
Vocational rehabilitation revolving fund		1	1	2	2	2
Environmental Protection Agency:						
Abatement, control, and compliance loan program		10	8	12	22	22
Small Business Administration:						
Business loan and revolving fund		2,464	205	3,203	5,667	5,667

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, August 1994 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing for the Treasury:—Continued						
Other independent agencies:						
Export-Import Bank of the United States .....	.....	811	207	386	1,197	1,197
Federal Emergency Management Agency:						
National insurance development fund .....	.....	47	11	42	89	89
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund .....	.....	9	3	76	85	85
Railroad Retirement Board:						
Railroad retirement account .....	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	236	-151	-212	2,690	2,303	2,539
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	-530	-18,067	-29,547	183,196	165,660	165,129
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-34	-243	-213	4,083	3,875	3,840
Department of Agriculture:						
Rural Electrification Administration	30	-251	-246	22,252	21,971	22,001
Farmers Home Administration:						
Agriculture credit insurance fund	-255	-2,725	-3,950	8,908	6,438	6,183
Rural housing insurance fund	-300	-1,345	-410	26,036	24,991	24,691
Rural development insurance fund .....	.....	.....	.....	3,675	3,675	3,675
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	-49	-48	-96	-145	-145
Department of Education:						
Student Loan Marketing Association .....	.....	-4,790	-30	4,790	.....	.....
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund .....	.....	-21	-39	85	63	63
Department of Housing and Urban Development:						
Low rent housing loans and other expenses .....	.....	-54	-52	1,801	1,747	1,747
Community Development Grants	-2	-19	-41	131	114	112
Department of Interior:						
Territorial and international affairs .....	.....	-1	-28	23	22	22
Department of Transportation:						
Federal Railroad Administration	(* *)	-2	-2	17	15	15
Federal Transit Administration	1547	.....	.....	2118	665	665
Department of the Treasury:						
Financial Management Service .....	.....	-30	-95	30	.....	.....
General Services Administration:						
Federal buildings fund	18	311	720	1,436	1,729	1,747
Small Business Administration:						
Business loan and investment fund	-5	-86	-103	670	589	584
Independent agencies:						
Export-Import Bank of the United States .....	.....	-1,411	-1,440	5,795	4,383	4,383
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	.....	.....	-10,160	.....	.....	.....
Pennsylvania Avenue Development Corporation	10	92	66	150	232	242
Postal Service	300	42	278	9,732	9,473	9,773
Resolution Trust Corporation	-646	-4,480	-17,448	31,688	27,855	27,208
Tennessee Valley Authority .....	.....	-1,950	-2,106	6,325	4,375	4,375
Washington Metropolitan Transit Authority .....	.....	-59	.....	259	.....	.....
Total borrowing from the Federal Financing Bank	-885	-16,525	-35,347	129,332	113,691	112,806

¹Includes \$118 million and \$665 million which represent repayments of borrowings and new borrowings respectively, from the Federal Financing Bank.

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

²Includes prior period adjustments to reflect the reclassification of agency borrowing.
Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, August 1994 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	-2	(* *)	-2	.....	2	(* *)
Department of Commerce	-1	2	2	10	13	12
Department of Defense—Military:						
Defense cooperation account .....	.....	-4	-2,023	9	5	5
Department of Energy	2	477	466	4,081	4,556	4,557
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund:						
Public debt securities	(* *)	478	-376	5,214	5,692	5,692
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	-9	2	9	.....	.....
Agency securities .....	.....	-4	-40	20	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	83	467	503	3,221	3,605	3,688
Agency securities .....	.....	(* *)	-61	1	1	1
Other	59	2	-103	191	134	193
Department of the Interior:						
Public debt securities	33	598	420	2,508	3,074	3,107
Department of Labor	84	-11,704	900	16,590	4,802	4,886
Department of Transportation	5	86	98	881	962	967
Department of the Treasury	-49	1,715	2,337	5,773	7,538	7,488
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	3	-3	38	41	41
Veterans reopened insurance fund	-3	10	13	518	531	528
Servicemen's group life insurance fund .....	.....	-108	-44	150	42	42
Independent agencies:						
Export-Import Bank of the United States	78	234	353	76	232	310
Federal Deposit Insurance Corporation:						
Bank insurance fund	2,430	9,078	-646	4,325	10,973	13,403
Savings association insurance fund	830	1,372	942	1,283	1,826	2,656
FSLIC resolution fund						
Public debt securities	-321	1,001	-595	828	2,150	1,829
Federal Emergency Management Agency:						
National flood insurance fund	89	129	-471	71	111	200
National Credit Union Administration	18	280	359	2,764	3,026	3,044
Postal Service	548	2,277	1,687	3,027	4,755	5,303
Tennessee Valley Authority .....	.....	502	1,213	3,452	3,954	3,954
Other	-1	77	13	853	931	930
Other	129	-64	300	2,715	2,522	2,651
Total public debt securities	4,010	6,898	5,344	58,589	61,476	65,487
Total agency securities .....	.....	-4	-102	21	17	17
Total Federal funds	4,010	6,894	5,242	58,610	61,493	65,504
Trust funds:						
Legislative Branch:						
Library of Congress	(* *)	3	3	1	4	4
United States Tax Court	(* *)	(* *)	(* *)	4	5	5
Other	(* *)	(* *)	(* *)	27	27	27
The Judiciary:						
Judicial retirement funds	7	33	19	212	239	246
Department of Agriculture	84	279	7	5	200	284
Department of Commerce .....	.....	(* *)	(* *)	.....	(* *)	(* *)
Department of Defense—Military:						
Voluntary separation incentive fund	-17	-48	865	844	814	797
Other	(* *)	6	-8	151	157	157
Department of Defense—Civil:						
Military retirement fund	-949	9,868	10,143	96,690	107,507	106,558
Other	62	107	571	1,213	1,258	1,320

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, August 1994 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund:						
Public debt securities	-762	3,035	5,348	126,078	129,876	129,114
Federal supplementary medical insurance trust fund	-1,247	-1,300	4,192	23,268	23,214	21,968
Other	8	157	42	659	808	816
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	891	56,193	44,948	355,510	410,812	411,702
Federal disability insurance trust fund	-669	-3,588	-2,530	10,237	7,319	6,649
Department of the Interior:						
Public debt securities	15	50	-122	184	220	235
Department of Justice .....	.....	52	111	.....	52	52
Department of Labor:						
Unemployment trust fund	2,926	4,641	2,825	36,607	38,321	41,247
Other	42	4	8	53	14	57
Department of State:						
Foreign Service retirement and disability fund	16	468	409	6,662	7,113	7,129
Other	(*)	12	(*)	38	50	50
Department of Transportation:						
Highway trust fund	-591	-3,156	2,183	22,004	19,438	18,848
Airport and airway trust fund	-44	-394	-2,005	12,672	12,322	12,277
Other	97	(*)	273	1,675	1,578	1,675
Department of the Treasury	77	72	20	209	205	282
Department of Veterans Affairs:						
General post fund, national homes .....	.....	(* )	5	39	38	38
National service life insurance:						
Public debt securities	-83	251	418	11,666	12,000	11,917
United States government life Insurance Fund	-2	-8	-8	125	119	117
Veterans special life insurance fund	-8	55	63	1,462	1,524	1,517
Environmental Protection Agency	251	835	998	5,477	6,061	6,312
National Aeronautics and Space Administration	(*)	1	(*)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,835	6,222	6,283	311,705	319,762	317,927
Employees health benefits fund	-41	656	610	6,794	7,491	7,450
Employees life insurance fund	262	1,232	1,076	13,688	14,659	14,920
Retired employees health benefits fund	(*)	(*)	(*)	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	1	2	1	52	53	53
Japan-United States Friendship Commission	(*)	(*)	(*)	17	17	16
Railroad Retirement Board	476	290	483	11,961	11,775	12,251
Other	(*)	102	20	125	227	227
Total public debt securities	-1,033	76,130	77,249	1,058,131	1,135,293	1,134,261
Total trust funds	-1,033	76,130	77,249	1,058,131	1,135,293	1,134,261
Grand total	2,978	83,024	82,491	1,116,740	1,196,787	1,199,765

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	37,680	37,634	54,183	74,167	28,107	29,917	60,038	24,384	58,123	37,372	43,170		484,775	454,027
Corporation income taxes	2,158	2,208	28,239	3,916	1,594	15,574	20,586	2,817	29,114	3,805	3,108		113,119	93,010
Social insurance taxes and contributions:														
Employment taxes and contributions	29,440	31,525	33,273	35,831	32,957	35,976	47,348	35,749	40,853	32,222	34,020		389,196	360,031
Unemployment insurance	1,046	2,773	259	794	2,664	522	2,605	10,426	290	1,399	4,880		27,659	26,143
Other retirement contributions	343	385	423	358	367	459	370	364	366	424	391		4,250	4,357
Excise taxes	3,597	4,808	4,695	4,011	3,249	5,285	4,050	5,253	4,596	4,175	5,989		49,707	43,672
Estate and gift taxes	990	1,305	1,179	1,105	1,093	1,211	2,378	1,342	1,068	1,060	1,239		13,971	11,527
Customs duties	1,708	1,688	1,584	1,526	1,419	1,745	1,479	1,620	1,711	1,782	2,039		18,300	17,156
Miscellaneous receipts	1,706	781	1,575	1,258	1,424	2,418	2,472	1,589	2,003	2,587	2,502		20,315	15,799
Total—Receipts this year	78,668	83,107	125,408	122,966	72,874	93,108	141,326	83,546	138,124	84,827	97,338		1,121,292	.....
(On-budget)	55,864	58,700	99,714	94,395	46,880	64,611	104,311	55,366	106,014	60,145	70,949		816,949	.....
(Off-budget)	22,804	24,407	25,694	28,571	25,995	28,497	37,015	28,179	32,110	24,681	26,389		304,343	.....
Total—Receipts prior year	76,829	74,629	113,686	112,716	65,979	83,288	132,017	70,642	128,570	80,630	86,737		.....	1,025,722
(On budget)	55,052	51,215	89,590	90,127	40,879	57,094	96,307	44,520	98,663	57,144	62,056		.....	742,648
(Off budget)	21,776	23,414	24,096	22,589	25,100	26,194	35,709	26,122	29,906	23,486	24,681		.....	283,074
Outlays														
Legislative Branch	378	206	204	212	202	198	164	188	191	222	185		2,350	2,208
The Judiciary	158	219	190	179	177	386	182	224	159	307	288		2,470	2,417
Executive Office of the President	20	18	16	20	14	14	25	16	14	20	38		213	182
Funds Appropriated to the President:														
International Security Assistance	3,302	397	366	129	347	92	541	406	258	186	42		6,066	7,105
International Development Assistance	557	351	242	388	176	325	518	281	233	506	331		3,908	3,705
Other	133	348	17	156	5	-426	101	86	-305	-282	-149		-315	-46
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	900	2,263	2,614	974	1,369	1,130	1,342	702	26	91	185		11,597	16,733
Other	3,993	4,886	3,794	3,815	3,373	4,264	3,873	4,206	4,138	4,220	3,946		44,506	42,285
Department of Commerce	264	277	282	244	245	261	231	173	201	249	205		2,633	2,481
Department of Defense:														
Military:														
Military personnel	6,634	5,357	8,626	2,944	5,835	5,959	8,098	3,150	6,076	6,371	6,123		65,174	69,608
Operation and maintenance	6,413	7,049	6,953	8,668	6,156	8,169	7,089	6,354	7,890	6,697	7,383		78,821	85,079
Procurement	5,131	5,132	5,746	4,043	5,600	6,361	4,493	4,545	5,461	4,499	4,842		55,853	64,454
Research, development, test, and evaluation	2,987	2,875	2,949	2,678	2,252	3,292	2,691	3,090	3,159	2,516	2,936		31,424	33,882
Military construction	404	388	390	415	344	372	188	465	465	428	555		4,415	4,297
Family housing	226	208	241	273	265	303	326	263	294	287	256		2,943	2,943
Revolving and management funds	1,568	816	275	-892	542	-1,153	876	569	37	435	565		3,638	-4,263
Other	-217	-28	572	-12	-52	69	-209	93	-189	-153	23		-101	-1,130
Total Military	23,147	21,796	25,752	18,117	20,943	23,372	23,552	18,530	23,195	21,080	22,683		242,166	254,870
Civil	2,550	2,515	2,550	2,509	2,459	2,471	2,513	2,507	2,542	2,562	2,629		27,806	26,789
Department of Education	1,805	3,356	2,535	1,102	1,202	1,004	2,068	2,243	2,144	1,454	2,371		21,285	27,556
Department of Energy	1,710	1,723	1,492	1,269	1,221	1,561	1,263	1,158	1,568	1,362	1,455		15,782	15,107
Department of Health and Human Services, except Social Security:														
Public Health Service	1,467	1,700	1,633	1,178	1,694	1,954	1,462	1,630	1,919	1,636	1,845		18,118	17,086
Health Care Financing Administration:														
Grants to States for Medicaid	7,394	6,626	7,088	6,097	6,202	7,220	6,475	6,982	7,456	6,204	7,138		74,881	68,705
Federal hospital ins. trust fund	7,432	8,006	9,319	7,193	8,196	10,069	8,224	8,339	9,374	8,676	8,937		93,765	83,812
Federal supp. med. ins. trust fund	4,650	4,838	5,846	4,170	4,213	5,293	4,533	4,623	5,416	5,452	5,153		54,186	49,628
Other	3,783	3,801	3,782	2,968	2,926	3,605	3,572	3,001	3,565	3,029	3,054		37,087	41,082
Social Security Administration Administration for children and families	2,970	2,061	3,892	1,760	2,087	2,110	5,625	298	2,015	3,637	2,234		28,688	27,646
Other	2,797	2,723	2,828	2,771	2,864	2,359	2,910	2,622	2,208	2,309	2,806		29,196	25,745
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	22,546	22,554	22,927	23,097	23,250	23,297	23,398	23,252	26,765	23,420	23,459		257,966	247,345
Federal disability ins. trust fund	2,992	2,998	2,991	3,054	3,077	3,212	3,231	3,275	3,323	3,278	3,262		34,692	31,632
Other	-977	-7	-17	-1,559	-10	-13	-1,558	-9	-8	-1,514	-10		-5,682	-6,181
Department of Housing and Urban Development	2,645	2,415	2,309	1,564	1,886	2,278	2,246	2,048	2,125	2,219	2,547		24,282	23,013

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994—Continued
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of the Interior	527	600	507	675	499	631	489	448	634	546	495		6,049	5,823
Department of Justice	749	905	773	822	734	1,023	802	836	790	881	774		9,089	9,254
Department of Labor:														
Unemployment trust fund	2,710	2,762	3,146	3,044	3,080	3,183	2,369	2,128	2,064	1,973	2,196		28,654	36,959
Other	652	61	673	463	444	26	881	551	729	860	712		6,053	4,654
Department of State	843	586	478	407	360	417	251	320	338	294	494		4,791	5,010
Department of Transportation:														
Highway trust fund	1,774	1,601	1,516	1,244	1,271	1,135	1,203	1,434	1,755	1,681	2,033		16,646	14,455
Other	1,377	1,651	1,560	1,373	1,541	1,791	1,459	1,472	1,432	1,544	1,730		16,929	16,441
Department of the Treasury:														
Interest on the public debt	17,638	22,260	52,712	17,899	16,208	18,122	18,328	23,943	53,306	18,301	19,686		278,403	275,463
Other	-102	75	983	590	4,931	2,844	1,207	666	-181	222	4		11,238	7,144
Department of Veterans Affairs:														
Compensation and pensions	1,400	1,406	2,748	61	1,434	1,463	2,787	97	1,458	1,441	1,510		15,806	15,590
National service life	66	57	75	68	57	122	72	74	77	76	77		821	667
United States government life	2	1	2	1	1	2	2	2	2	2	2		18	18
Other	1,338	1,705	1,613	2,001	1,618	1,179	1,045	1,472	1,464	1,549	1,530		16,514	16,215
Environmental Protection Agency	430	506	458	456	430	543	440	439	520	523	503		5,248	5,325
General Services Administration	239	-489	384	-658	344	231	-549	417	475	-704	423		111	500
National Aeronautics and Space Administration	1,079	1,214	1,191	1,015	1,029	1,275	986	1,110	1,105	994	1,304		12,301	13,075
Office of Personnel Management	3,335	2,879	3,079	3,249	3,098	3,207	3,413	3,012	3,361	3,349	3,272		35,255	33,717
Small Business Administration	14	146	49	-7	27	64	52	70	68	78	123		683	827
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	52	-182	-1,322	-452	-3,558	-379	-145	-382	30	-237	-2,355		-8,931	-9,470
Savings association insurance fund	-5	4	8	-25	-492	-7	-2	-16	-3	-5	-825		-1,367	-942
FSLIC resolution fund	(* *)	8	-140	-93	-253	-15	-552	207	-14	-4	321		-536	2,384
Postal Service:														
Public enterprise funds (off-budget)	-509	-237	146	194	184	-746	-1,049	60	-122	543	129		-1,407	-1,730
Payment to the Postal Service fund	61			23			23			23			130	161
Resolution Trust Corporation	7	-1,169	2,471	-74	-678	-439	783	1,777	1,233	-319	-568		3,023	-19,136
Tennessee Valley Authority	106	168	101	212	32	-18	101	213	78	122	64		1,178	1,965
Other independent agencies	1,705	2,048	1,109	1,283	1,780	1,973	1,489	1,474	-1,569	1,558	1,614		14,464	12,941
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,572	-2,449	-2,592	-2,601	-2,592	-2,733	-2,585	-2,557	-2,559	-3,167	-2,643		-29,050	-29,011
Interest received by trust funds	-359	-5,173	-36,027	-122	-458	-130	-726	-5,467	-36,407	35	-699		-85,534	-82,154
Rents and royalties on outer continental shelf lands	-21	-461	-145	-313	-223	-266	-136	-475	-268	-9	-408		-2,726	-2,552
Other	(* *)	(* *)	(* *)	(* *)			(* *)	(* *)	(* *)		(* *)		(* *)	(* *)
Totals this year:														
Total outlays	124,090	121,488	133,114	107,718	114,440	125,423	123,872	115,602	123,275	118,025	121,513		1,328,559	.....
(On-budget)	100,567	96,724	121,431	83,526	88,523	100,259	100,625	89,731	108,166	93,164	95,279		1,077,997	.....
(Off-budget)	23,523	24,764	11,683	24,192	25,917	25,164	23,247	25,871	15,108	24,861	26,233		250,563	.....
Total-surplus (+) or deficit (-)	-45,422	-38,381	-7,705	+15,248	-41,566	-32,315	+17,454	-32,057	+14,850	-33,198	-24,174		-207,268	.....
(On-budget)	-44,704	-38,024	-21,717	+10,869	-41,644	-35,648	+3,686	-34,365	-2,152	-33,018	-24,330		-261,048	.....
(Off-budget)	-719	-357	+14,012	+4,379	+77	+3,333	+13,768	+2,308	+17,002	-180	+156		+53,780	.....
Total borrowing from the public	4,255	71,028	13,449	-6,933	31,633	26,511	-21,801	27,649	2,098	-3,245	52,350		196,994	257,964
Total-outlays prior year	125,620	107,355	152,633	82,899	114,477	127,263	124,200	107,605	117,471	120,207	109,815		.....	1,289,545
(On-budget)	103,780	83,436	116,572	84,925	89,720	103,025	101,752	83,210	103,477	96,243	84,949		.....	1,051,088
(Off-budget)	21,841	23,919	36,061	-2,025	24,757	24,237	22,448	24,395	13,994	23,964	24,867		.....	238,457
Total-surplus (+) or deficit (-) prior year	-48,792	-32,726	-38,947	+29,817	-48,498	-43,974	+7,817	-36,963	+11,099	-39,577	-23,078		.....	-263,823
(On-budget)	-48,727	-32,221	-26,982	+5,202	-48,842	-45,931	-5,445	-38,690	-4,813	-39,099	-22,893		.....	-308,440
(Off-budget)	-65	-505	-11,965	+24,614	+344	+1,957	+13,261	+1,727	+15,912	-478	-186		.....	+44,617

... No transactions.

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

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of August 31, 1994

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	483	558	-75	5,473	5,774	-301	12,672	12,322	12,277
Black lung disability	48	49	-1	550	552	-2	.....	.....	.....
Federal disability insurance	2,621	3,262	-642	31,010	34,692	-3,682	10,237	7,319	6,649
Federal employees life and health .....	.....	-74	74	.....	-1,301	1,301	20,484	22,151	22,372
Federal employees retirement	1,261	3,131	-1,870	40,340	33,636	6,704	318,583	327,119	325,307
Federal hospital insurance	7,544	8,937	-1,392	96,730	93,765	2,966	126,078	129,876	129,114
Federal old-age and survivors insurance	24,386	23,459	926	314,021	257,966	56,055	355,510	410,812	411,702
Federal supplementary medical insurance	4,544	5,153	-609	52,928	54,186	-1,258	23,268	23,214	21,968
Highways	1,599	2,219	-619	16,896	20,069	-3,173	22,004	19,438	18,848
Military advances	1,145	1,029	116	12,112	12,062	50	.....	.....	.....
Railroad retirement	909	634	275	7,764	7,149	615	11,961	11,775	12,251
Military retirement	1,237	2,256	-1,019	33,889	24,456	9,432	96,690	107,507	106,558
Unemployment	4,960	2,196	2,764	33,291	28,654	4,637	36,607	38,321	41,247
Veterans life insurance	28	114	-86	1,404	1,097	307	13,253	13,643	13,551
All other trust	637	192	445	4,903	3,376	1,527	10,784	11,798	12,417
Total trust fund receipts and outlays and investments held from Table 6-D	51,402	53,115	-1,713	651,312	576,133	75,178	1,058,131	1,135,293	1,134,261
Less: Interfund transactions	6,866	6,866	.....	176,962	176,962	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	44,536	46,249	-1,713	474,349	399,171	75,178			
Total Federal fund receipts and outlays	55,629	78,090	-22,461	677,102	959,548	-282,446			
Less: Interfund transactions	20	20	.....	453	453	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	55,609	78,070	-22,461	676,649	959,095	-282,446			
Less: offsetting proprietary receipts	2,806	2,806	.....	29,707	29,707	.....		
Net budget receipts & outlays	97,338	121,513	-24,174	1,121,292	1,328,559	-207,268			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, August 1994 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	43,170	484,775	454,027
Corporation income taxes	3,108	113,119	93,010
Social insurance taxes and contributions:			
Employment taxes and contributions	34,020	389,196	360,031
Unemployment insurance	4,880	27,659	26,143
Other retirement contributions	391	4,250	4,357
Excise taxes	5,989	49,707	43,672
Estate and gift taxes	1,239	13,971	11,527
Customs	2,039	18,300	17,156
Miscellaneous	2,502	20,315	15,799
Total	97,338	1,121,292	1,025,722
NET OUTLAYS			
National defense	23,711	253,793	265,701
International affairs	990	14,926	15,619
General science, space, and technology	1,654	15,830	15,667
Energy	390	4,411	4,721
Natural resources and environment	1,745	18,745	18,201
Agriculture	382	14,896	20,057
Commerce and housing credit	-3,026	-7,569	-25,964
Transportation	3,719	33,252	31,472
Community and Regional Development	1,138	10,408	9,225
Education, training, employment and social services	4,342	39,642	44,396
Health	9,426	97,389	90,169
Medicare	12,540	131,715	119,478
Income security	16,848	196,872	192,367
Social Security	26,722	292,653	278,962
Veterans benefits and services	3,130	33,381	32,705
Administration of justice	1,204	13,922	13,585
General government	1,325	10,055	11,329
Interest	18,322	186,013	183,418
Undistributed offsetting receipts	-3,051	-31,775	-31,563
Total	121,513	1,328,559	1,289,545

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19* — (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19* —
- The United States Budget in Brief, FY 19* —
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the September 1994 Statement
is subject to completion of year-end reporting requirements.

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 512-1800. The subscription price is
\$35.00 per year (domestic), \$43.75 per year (foreign).
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The Monthly Treasury Statement is now available on the Department of Commerce's Economic Bulletin Board.
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Final Monthly Treasury Statement

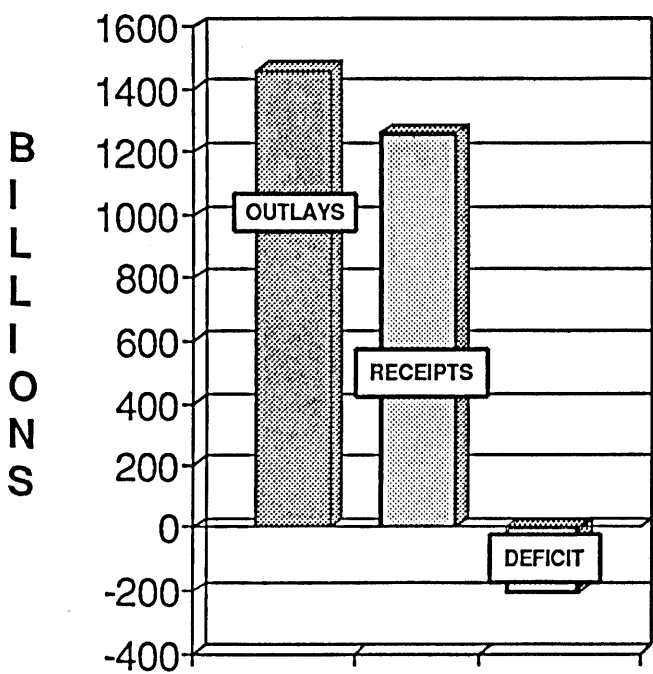
of Receipts and Outlays
of the United States Government

For Fiscal Year 1994 Through September 30, 1994, and Other Periods

Highlight

This issue includes the final budget results for fiscal year 1994.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH SEPTEMBER 1994



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994, by Month

[\$ millions]

Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1993			
October	76,829	125,620	48,792
November	74,629	107,355	32,726
December	113,686	152,633	38,947
January	112,716	82,899	-29,817
February	65,979	114,477	48,498
March	83,288	127,263	43,974
April	132,017	124,200	-7,817
May	70,642	107,605	36,963
June	128,570	117,471	-11,099
July	80,630	120,207	39,577
August	86,737	109,815	23,078
September	127,504	¹ 118,987	-8,517
Year-to-Date	²1,153,226	²1,408,532	²255,306
FY 1994			
October	78,668	124,090	45,422
November	83,107	121,488	38,381
December	125,408	133,114	7,705
January	122,966	107,718	-15,248
February	72,874	114,440	41,566
March	93,108	125,423	32,315
April	141,326	123,872	-17,454
May	83,546	115,602	32,057
June	138,124	123,275	-14,850
July	84,827	118,025	33,198
August	97,338	³ 121,608	24,270
September	135,895	131,903	-3,993
Year-to-Date	1,257,187	1,460,557	203,370

¹Outlays have been increased by \$47 million in September 1993 to reflect outlays not previously reported by the Farm Credit System Financial Assistance Corporation.

²The receipt, outlay and deficit figures differ from the *FY 1995 Budget*, released by the Office of Management and Budget on February 7, 1994, by \$636 million due mainly to revisions in data following the release of the Final September Monthly Treasury Statement.

³Outlays have been increased in August 1994 by \$95 million for the Postal Service to reflect outlays not previously reported.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, September 1994 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1993)	Budget Estimates Next Fiscal Year (1995) ¹
Total on-budget and off-budget results:					
Total receipts	135,895	1,257,187	1,259,905	1,153,226	1,354,333
On-budget receipts	105,212	922,161	925,569	841,292	1,000,459
Off-budget receipts	30,683	335,026	334,336	311,934	353,874
Total outlays	131,903	1,460,557	1,480,013	1,408,532	1,521,447
On-budget outlays	103,189	1,181,185	1,199,239	1,141,945	1,229,419
Off-budget outlays	28,714	279,372	280,774	266,587	292,028
Total surplus (+) or deficit (-)	+3,993	-203,370	-220,108	-255,306	-167,114
On-budget surplus (+) or deficit (-)	+2,024	-259,024	-273,670	-300,653	-228,960
Off-budget surplus (+) or deficit (-)	+1,969	+55,654	+53,562	+45,347	+61,846
Total on-budget and off-budget financing	-3,993	203,370	220,108	255,306	167,114
Means of financing:					
Borrowing from the public	-11,996	184,998	210,584	248,594	175,699
Reduction of operating cash, increase (-)	-5,855	16,564	12,506	6,283	.....
By other means	13,858	1,808	-2,982	429	-8,585

¹These figures are based on the *Mid-Session Review of the FY 1995 Budget*, released by the Office of Management and Budget on July 14, 1994.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994

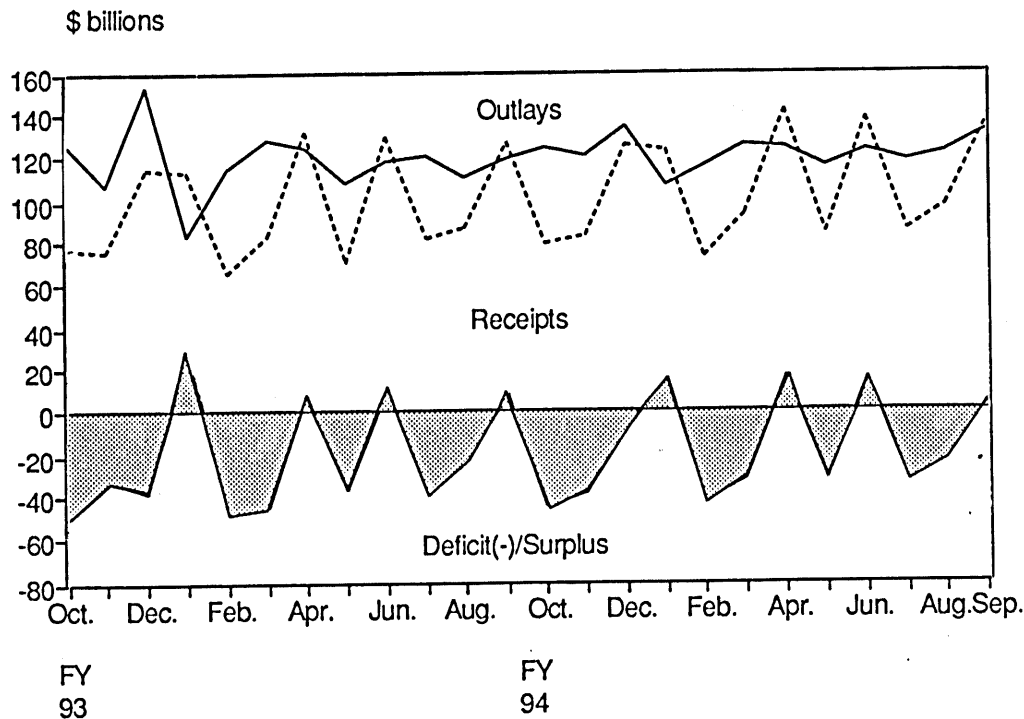


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1993 and 1994

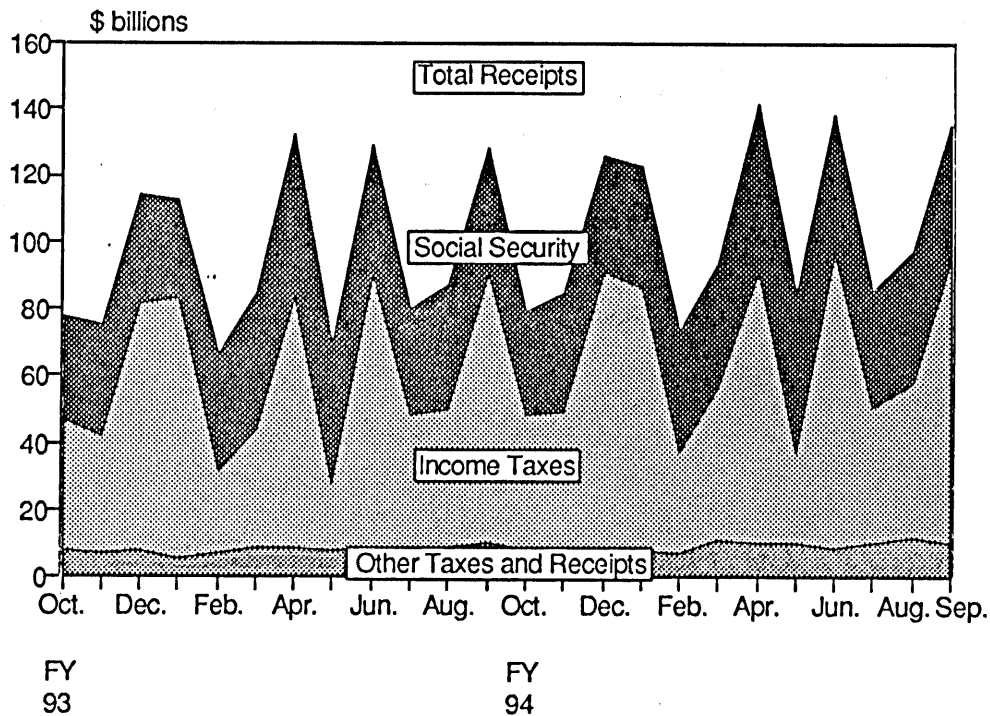


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1993 and 1994

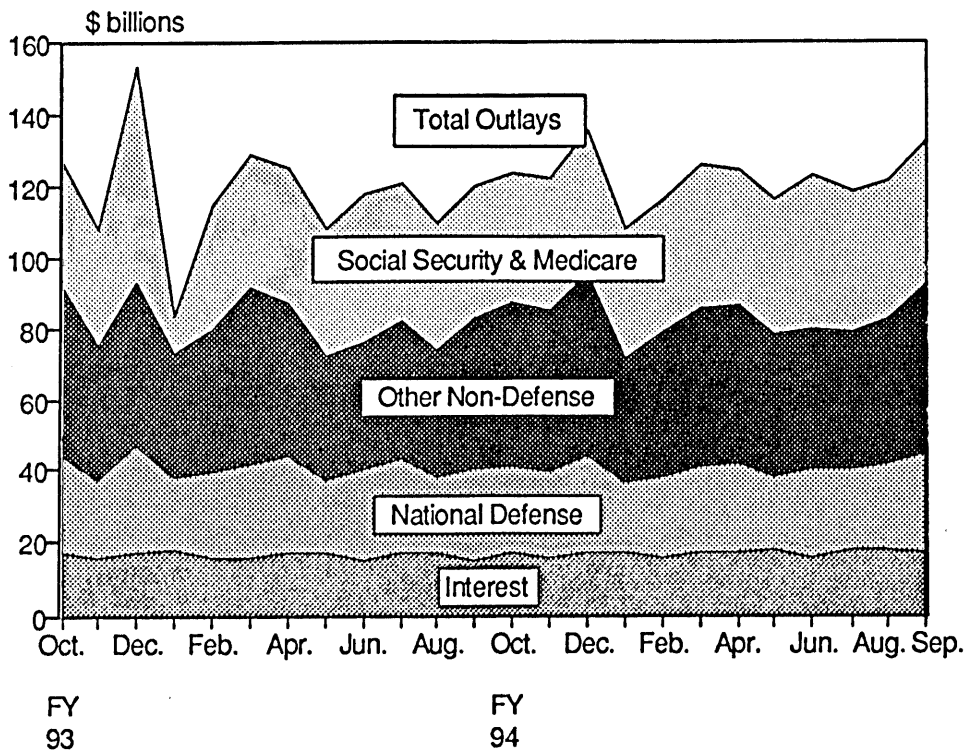


Table 3. Summary of Receipts and Outlays of the U.S. Government, September 1994 and Other Periods
 [\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	57,964	542,738	509,680	549,583
Corporation income taxes	27,265	140,385	117,520	139,374
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	30,683	335,026	311,934	334,336
Employment taxes and contributions (on-budget)	8,931	93,784	85,005	93,763
Unemployment insurance	346	28,004	26,556	27,767
Other retirement contributions	411	4,661	4,805	4,729
Excise taxes	5,518	55,225	48,057	54,594
Estate and gift taxes	1,254	15,225	12,577	14,197
Customs duties	1,799	20,099	18,802	20,064
Miscellaneous receipts	21,725	22,041	18,290	21,497
Total Receipts	135,895	1,257,187	1,153,226	1,259,905
(On-budget)	105,212	922,161	841,292	925,569
(Off-budget)	30,683	335,026	311,934	334,336
Budget Outlays				
Legislative Branch	210	2,561	2,406	2,749
The Judiciary	189	2,659	2,628	2,870
Executive Office of the President	16	229	194	197
Funds Appropriated to the President	852	10,511	11,526	11,369
Department of Agriculture	4,709	60,812	63,112	63,250
Department of Commerce	282	2,915	2,798	3,276
Department of Defense—Military	26,468	268,635	278,586	267,404
Department of Defense—Civil	2,596	30,402	29,266	30,623
Department of Education	3,414	24,699	30,290	25,708
Department of Energy	2,058	17,840	16,801	17,296
Department of Health and Human Services, except Social Security	27,859	310,837	282,781	314,964
Department of Health and Human Services, Social Security	26,905	313,881	298,349	314,747
Department of Housing and Urban Development	1,492	25,774	25,181	26,337
Department of the Interior	861	6,910	6,720	7,083
Department of Justice	915	10,005	10,170	10,744
Department of Labor	2,212	36,918	44,738	36,917
Department of State	927	5,718	5,385	5,786
Department of Transportation	3,645	37,279	34,457	36,820
Department of the Treasury:				
Interest on the Public Debt	17,875	296,278	292,502	299,003
Other	-257	10,981	6,300	11,115
Department of Veterans Affairs	4,243	37,401	35,487	37,898
Environmental Protection Agency	607	5,855	5,930	6,238
General Services Administration	222	334	743	783
National Aeronautics and Space Administration	1,393	13,694	14,305	14,227
Office of Personnel Management	3,340	38,596	36,794	38,177
Small Business Administration	96	779	785	1,049
Other independent agencies:				
Resolution Trust Corporation	1,115	4,138	-19,153	7,102
Other	3,820	347,387	59,161	9,473
Undistributed offsetting receipts:				
Interest	-164	-85,698	-82,325	-85,891
Other	-5,996	-37,772	-37,386	-37,300
Total outlays	131,903	1,460,557	1,408,532	1,480,013
(On-budget)	103,189	1,181,185	1,141,945	1,199,239
(Off-budget)	28,714	279,372	266,587	280,774
Surplus (+) or deficit (-)	+3,993	-203,370	-255,306	-220,108
(On-budget)	+2,024	-259,024	-300,653	-273,670
(Off-budget)	+1,969	+55,654	+45,347	+53,562

¹These figures are based on the *Mid-Session Review of the FY 1995 Budget*, released by the Office of Management and Budget on July 14, 1994.

²Receipts and outlays have been increased by \$173 million to reflect governmental receipts previously reported as proprietary receipts by the Department of Energy.

³Includes prior period adjustment.

⁴Outlays have been increased in August 1994 by \$95 million for the Postal Service to reflect outlays not previously reported.

⁵Outlays have been increased in September 1993 by \$47 million to reflect outlays not previously reported by the Farm Credit System Financial Assistance Corporation.

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

Table 4. Receipts of the U.S. Government, September 1994 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	35,201			459,699			430,427		
Presidential Election Campaign Fund	1			70			28		
Other	24,811			160,047			154,772		
Total—Individual income taxes	60,014	2,050	57,964	619,816	77,077	542,738	585,228	75,546	509,680
Corporation income taxes	28,921	1,656	27,265	154,205	13,820	140,385	131,548	14,027	117,520
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	25,295		25,295	286,553	745	285,808	267,838	466	267,372
Self-Employment Contributions Act taxes	2,419		2,419	16,843		16,843	14,372		14,372
Deposits by States	(*)		(*)	-45		-45	-9		-9
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	27,714		27,714	303,352	745	302,607	282,202	466	281,735
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,710		2,710	30,697	80	30,617	28,706	51	28,655
Self-Employment Contributions Act taxes	259		259	1,802		1,802	1,545		1,545
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	-1		-1
Total—FDI trust fund	2,969		2,969	32,499	80	32,419	30,250	51	30,199
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	7,725		7,725	83,952	73	83,880	76,170	13	76,157
Self-Employment Contributions Act taxes	900		900	5,788		5,788	4,687		4,687
Receipts from Railroad Retirement Board				394		394	381		381
Deposits by States	(*)		(*)	(*)		(*)	-2		-2
Total—FHI trust fund	8,625		8,625	90,134	73	90,062	81,237	13	81,224
Railroad retirement accounts:									
Rail industry pension fund	173	1	172	2,353	44	2,309	2,378	11	2,367
Railroad Social Security equivalent benefit	134		134	1,414		1,414	1,414		1,414
Total—Employment taxes and contributions	39,615	1	39,614	429,752	942	428,810	397,480	542	396,939
Unemployment insurance:									
State taxes deposited in Treasury	321		321	22,484		22,484	20,966		20,966
Federal Unemployment Tax Act taxes	31	7	24	5,570	110	5,460	5,561	124	5,437
Railroad unemployment taxes	(*)		(*)	27		27	64		64
Railroad debt repayment	1		1	33		33	89		89
Total—Unemployment insurance	353	7	346	28,114	110	28,004	26,680	124	26,556
Other retirement contributions:									
Federal employees retirement — employee contributions	403		403	4,563		4,563	4,709		4,709
Contributions for non-federal employees	8		8	98		98	96		96
Total—Other retirement contributions	411		411	4,661		4,661	4,805		4,805
Total—Social insurance taxes and contributions	40,379	8	40,371	462,527	1,052	461,475	428,965	666	428,300
Excise taxes:									
Miscellaneous excise taxes ¹	3,540	-233	3,773	33,573	772	32,801	26,718	595	26,123
Airport and airway trust fund	545		545	5,217	28	5,189	3,276	15	3,262
Highway trust fund	1,438	268	1,169	17,426	758	16,668	18,321	283	18,039
Black lung disability trust fund	31		31	567		567	634		634
Total—Excise taxes	5,553	35	5,518	56,783	1,559	55,225	48,949	892	48,057
Estate and gift taxes	1,284	30	1,254	15,607	382	15,225	12,891	314	12,577
Customs duties	1,893	94	1,799	20,973	874	20,099	19,613	811	18,802
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	1,112		1,112	18,023		18,023	14,908		14,908
All other	614	1	613	4,039	22	4,018	3,541	159	3,382
Total — Miscellaneous receipts	1,727	1	1,725	22,062	22	22,041	18,449	159	18,290
Total — Receipts	139,771	3,875	135,895	1,351,973	94,786	1,257,187	1,245,642	92,415	1,153,226
Total — On-budget	109,088	3,875	105,212	1,016,122	93,961	922,161	933,190	91,898	841,292
Total — Off-budget	30,683		30,683	335,851	825	335,026	312,452	518	311,934

¹Includes amounts for the windfall profits tax pursuant to P.L. 96-223.

²Receipts and outlays have been increased by \$173 million to reflect governmental receipts previously reported as proprietary receipts by the Department of Energy.

... No Transactions.

(*) Less than \$500,000.

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

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	37	(* *)	37	432	2	430	453	1	452
House of Representatives	60	(* *)	60	768	15	753	762	11	751
Joint items	9	.....	9	77	.....	77	78	.....	78
Congressional Budget Office	3	.....	3	22	.....	22	22	.....	22
Architect of the Capitol	2	1	1	178	8	170	222	9	212
Library of Congress	42	.....	42	495	.....	495	344	.....	344
Government Printing Office:									
Revolving fund (net)	8	.....	8	44	.....	44	-37	.....	-37
General fund appropriations	9	.....	9	99	.....	99	106	.....	106
General Accounting Office	45	.....	45	436	.....	436	440	.....	440
United States Tax Court	2	.....	2	31	.....	31	32	.....	32
Other Legislative Branch agencies	4	.....	4	31	.....	31	32	.....	32
Proprietary receipts from the public .....	.....	1	-1	.....	8	-8	.....	8	-8
Intrabudgetary transactions	-8	.....	-8	-21	.....	-21	-19	.....	-19
Total—Legislative Branch	212	2	210	2,593	33	2,561	2,435	29	2,406
The Judiciary:									
Supreme Court of the United States	2	.....	2	25	.....	25	24	.....	24
Courts of Appeals, District Courts, and other judicial services	184	(* *)	183	2,530	3	2,526	2,504	1	2,504
Other	4	.....	4	107	.....	107	100	.....	100
Total—The Judiciary	189	(* *)	189	2,662	3	2,659	2,628	1	2,628
Executive Office of the President:									
Compensation of the President and the White House Office	4	.....	4	40	.....	40	40	.....	40
Office of Management and Budget	5	.....	5	57	.....	57	55	.....	55
Other	7	.....	7	132	.....	132	99	.....	99
Total—Executive Office of the President	16	.....	16	229	.....	229	194	.....	194
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	85	94	-10	922	679	244	860	654	206
Foreign military financing grants	162	.....	162	3,993	.....	3,993	4,580	.....	4,580
Economic support fund	110	.....	110	2,766	.....	2,766	3,231	.....	3,231
Military assistance	7	.....	7	23	.....	23	(* *)	.....	(* *)
Peacekeeping Operations	7	.....	7	69	.....	69	28	.....	28
Other	4	.....	4	30	.....	30	36	.....	36
Proprietary receipts from the public .....	.....	41	-41	.....	818	-818	.....	760	-760
Total—International Security Assistance	375	135	240	7,802	1,497	6,306	8,735	1,414	7,322
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association									
International organizations and programs	110	.....	110	311	.....	311	382	.....	382
Other	92	.....	92	481	.....	481	391	.....	391
Total—Multilateral Assistance	202	.....	202	1,670	.....	1,670	1,547	.....	1,547
Agency for International Development:									
Functional development assistance program	164	.....	164	1,478	.....	1,478	1,460	.....	1,460
Sub-Saharan Africa development assistance	74	.....	74	639	.....	639	741	.....	741
Operating expenses	42	.....	42	510	.....	510	492	.....	492
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	44	.....	44	43	.....	43
Other	98	4	94	806	61	745	709	50	659
Proprietary receipts from the public .....	.....	133	-133	.....	869	-869	.....	1,294	-1,294
Intrabudgetary transactions	-1	.....	-1	-3	.....	-3	-2	.....	-2
Total—Agency for International Development	377	137	240	3,474	930	2,544	3,443	1,344	2,099
Peace Corps	21	.....	21	213	.....	213	212	.....	212
Overseas Private Investment Corporation	3	20	-17	84	240	-156	79	205	-126
Other	91	(* *)	90	178	6	172	132	9	123
Total—International Development Assistance	693	158	536	5,620	1,176	4,444	5,414	1,559	3,855
International Monetary Programs	-162	.....	-162	-393	.....	-393	336	.....	336
Military Sales Programs:									
Special defense acquisition fund	20	25	-5	179	276	-96	257	193	64
Foreign military sales trust fund	1,159	.....	1,159	13,221	.....	13,221	13,162	.....	13,162
Kuwait civil reconstruction trust fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	7	.....	(* *)
Proprietary receipts from the public .....	.....	923	-923	.....	13,036	-13,036	.....	13,239	-13,239
Other	8	.....	8	65	.....	65	19	.....	19
Total—Funds Appropriated to the President	2,094	1,242	852	26,495	15,984	10,511	27,931	16,405	11,526

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	73	.....	73	712	.....	712	733	.....	733
Cooperative State Research Service	40	.....	40	469	.....	469	445	.....	445
Extension Service	43	.....	43	436	.....	436	404	.....	404
Animal and Plant Health Inspection Service	50	.....	50	485	.....	485	489	.....	489
Food Safety and Inspection Service	55	.....	55	513	.....	513	508	.....	508
Agricultural Marketing Service	52	.....	52	679	3	676	706	1	705
Soil Conservation Service:									
Watershed and flood prevention operations	33	.....	33	280	.....	280	236	.....	236
Conservation operations	63	.....	63	588	.....	588	580	.....	580
Other	10	.....	10	85	.....	85	83	.....	83
Agricultural Stabilization and Conservation Service:									
Conservation programs	42	.....	42	1,972	.....	1,972	1,899	.....	1,899
Other	83	.....	83	816	.....	816	767	.....	767
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	53	77	-24	1,975	1,730	245	2,149	1,910	239
Rural housing insurance fund	503	241	261	4,726	3,176	1,550	4,314	3,238	1,075
Other	4	.....	4	4	.....	4	9	1	8
Salaries and expenses	78	.....	78	-23	.....	-23	650	.....	650
Other	10	(* *)	10	106	2	104	92	3	89
Total—Farmers Home Administration	647	319	328	6,787	4,907	1,880	7,213	5,152	2,061
Foreign assistance programs	464	.....	464	1,693	.....	1,693	850	.....	850
Rural Development Administration:									
Rural development insurance fund	57	28	29	955	558	397	1,035	487	548
Rural water and waste disposal grants	37	.....	37	323	.....	323	240	.....	240
Other	4	.....	4	24	.....	24	33	.....	33
Rural Electrification Administration	632	410	222	3,048	3,980	-932	3,298	4,516	-1,218
Federal Crop Insurance Corporation	97	1	96	1,682	358	1,323	793	332	461
Commodity Credit Corporation:									
Price support and related programs	602	729	-127	17,415	7,382	10,032	24,232	8,368	15,864
National Wool Act Program	3	.....	3	211	.....	211	179	.....	179
Food and Nutrition Service:									
Food stamp program	2,079	.....	2,079	25,459	.....	25,459	24,602	.....	24,602
State child nutrition programs	294	.....	294	7,043	.....	7,043	6,597	.....	6,597
Women, infants and children programs	253	.....	253	3,249	.....	3,249	2,924	.....	2,924
Other	31	.....	31	493	.....	493	577	.....	577
Total—Food and Nutrition Service	2,657	.....	2,657	36,244	.....	36,244	34,700	.....	34,700
Forest Service:									
National forest system	113	.....	113	1,534	.....	1,534	1,633	.....	1,633
Forest and rangeland protection	-38	.....	-38	429	.....	429	399	.....	399
Forest service permanent appropriations	36	.....	36	355	.....	355	533	.....	533
Other	420	.....	420	1,035	.....	1,035	728	.....	728
Total—Forest Service	532	.....	532	3,353	.....	3,353	3,292	.....	3,292
Other	32	3	28	638	35	603	593	36	556
Proprietary receipts from the public .....	.....	109	-109	.....	1,373	-1,373	.....	1,154	-1,154
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	-150	.....	-150
Total—Department of Agriculture	6,307	1,598	4,709	79,408	18,596	60,812	83,159	20,047	63,112
Department of Commerce:									
Economic Development Administration	9	1	7	248	16	232	175	19	156
Bureau of the Census	24	.....	24	250	.....	250	346	.....	346
Promotion of Industry and Commerce	34	.....	34	334	.....	334	321	.....	321
Science and Technology:									
National Oceanic and Atmospheric Administration	166	6	160	1,878	18	1,860	1,675	26	1,649
Patent and Trademark Office	5	.....	5	34	.....	34	53	.....	53
National Institute of Standards and Technology	44	.....	44	167	.....	167	252	.....	252
Other	(* *)	(* *)	(* *)	82	31	51	89	57	33
Total—Science and Technology	215	6	209	2,160	49	2,111	2,069	82	1,987
Other	10	.....	10	95	.....	95	103	.....	103
Proprietary receipts from the public .....	.....	2	-2	.....	106	-106	.....	116	-116
Intrabudgetary transactions .....	(* *)	.....	(* *)	-1	.....	-1	(* *)	.....	(* *)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	291	9	282	3,086	171	2,915	3,015	217	2,798

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	3,361	.....	3,361	27,991	.....	27,991	28,476	.....	28,476
Department of the Navy	2,394	.....	2,394	26,442	.....	26,442	27,278	.....	27,278
Department of the Air Force	2,207	.....	2,207	18,704	.....	18,704	20,150	.....	20,150
Total—Military personnel	7,962	.....	7,962	73,137	.....	73,137	75,904	.....	75,904
Operation and maintenance:									
Department of the Army	2,334	.....	2,334	21,024	.....	21,024	23,879	.....	23,879
Department of the Navy	2,443	.....	2,443	23,015	.....	23,015	27,002	.....	27,002
Department of the Air Force	2,398	.....	2,398	24,230	.....	24,230	24,482	.....	24,482
Defense agencies	1,898	.....	1,898	19,625	.....	19,625	18,758	.....	18,758
Total—Operation and maintenance	9,074	.....	9,074	87,895	.....	87,895	94,121	.....	94,121
Procurement:									
Department of the Army	633	.....	633	8,143	.....	8,143	11,271	.....	11,271
Department of the Navy	2,668	.....	2,668	26,534	.....	26,534	29,991	.....	29,991
Department of the Air Force	2,092	.....	2,092	22,849	.....	22,849	24,915	.....	24,915
Defense agencies	513	.....	513	4,232	.....	4,232	3,760	.....	3,760
Total—Procurement	5,905	.....	5,905	61,758	.....	61,758	69,936	.....	69,936
Research, development, test, and evaluation:									
Department of the Army	581	.....	581	5,746	.....	5,746	6,218	.....	6,218
Department of the Navy	807	.....	807	7,990	.....	7,990	8,944	.....	8,944
Department of the Air Force	1,086	.....	1,086	12,513	.....	12,513	12,338	.....	12,338
Defense agencies	888	.....	888	8,537	.....	8,537	9,467	.....	9,467
Total—Research, development, test and evaluation	3,363	.....	3,363	34,786	.....	34,786	36,968	.....	36,968
Military construction:									
Department of the Army	99	.....	99	952	.....	952	1,097	.....	1,097
Department of the Navy	51	.....	51	586	.....	586	926	.....	926
Department of the Air Force	145	.....	145	1,208	.....	1,208	1,169	.....	1,169
Defense agencies	269	.....	269	2,234	.....	2,234	1,639	.....	1,639
Total—Military construction	564	.....	564	4,979	.....	4,979	4,831	.....	4,831
Family housing:									
Department of the Army	133	.....	133	1,289	.....	1,289	1,354	.....	1,354
Department of the Navy	105	.....	105	831	.....	831	880	.....	880
Department of the Air Force	126	.....	126	1,107	.....	1,107	964	.....	964
Defense agencies	13	4	9	124	34	90	85	28	57
Revolving and management funds:									
Department of the Army	31	.....	31	76	.....	76	195	.....	195
Department of the Navy	148	.....	148	457	.....	457	96	.....	96
Defense agencies:									
Defense business operations fund	-168	.....	-168	3,357	.....	3,357	-4,860	.....	-4,860
Other	-29	1	-29	-265	6	-270	-172	5	-176
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	(*)	(*)
Department of the Navy	4	2	2	37	17	20	44	20	24
Department of the Air Force	(*)	(*)	(*)	6	6	1	32	27	5
Defense agencies	42	.....	42	186	.....	186	131	.....	131
Proprietary receipts from the public:									
Department of the Army .....	.....	90	-90	.....	224	-224	.....	232	-232
Department of the Navy .....	.....	101	-101	.....	158	-158	.....	205	-205
Department of the Air Force .....	.....	-47	47	.....	332	-332	.....	222	-222
Defense agencies .....	.....	(*)	(*)	.....	276	-276	.....	51	-51
Intrabudgetary transactions:									
Department of the Army	-127	.....	-127	(*)	.....	(*)	.....	.....	.....
Department of the Navy	-443	.....	-443	-17	.....	-17	-22	.....	-22
Department of the Air Force	-130	.....	-130	.....	.....	.....	.....	.....	.....
Defense agencies	45	.....	45	-50	.....	-50	-1,061	.....	-1,061
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	6	-6	.....	24	-24
Defense agencies .....	.....	(*)	(*)	.....	(*)	(*)	.....	27	-27
Total—Department of Defense—Military	26,619	151	26,468	269,693	1,059	268,635	279,427	841	278,586

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	87	.....	87	967	.....	967	999	.....	999
Operation and maintenance, general	146	.....	146	1,188	.....	1,188	1,078	.....	1,078
Other	106	.....	106	1,509	.....	1,509	1,466	.....	1,466
Proprietary receipts from the public .....	.....	15	-15	.....	180	-180	.....	190	-190
Total—Corps of Engineers	339	15	324	3,663	180	3,483	3,544	190	3,354
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,908	.....	11,908	12,273	.....	12,273
Retired pay .....	.....	.....	.....	.....	.....	.....	(*)	.....	(*)
Military retirement fund	2,261	.....	2,261	26,717	.....	26,717	25,708	.....	25,708
Intrabudgetary transactions .....	.....	.....	.....	-11,908	.....	-11,908	-12,273	.....	-12,273
Education benefits	6	.....	6	137	.....	137	145	.....	145
Other	7	(*)	6	80	.....	4	76	.....	4
Proprietary receipts from the public .....	.....	1	-1	.....	11	-11	.....	9	-9
Total—Department of Defense—Civil	2,613	17	2,596	30,598	196	30,402	29,470	204	29,266
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	481	.....	481	6,846	.....	6,846	6,615	.....	6,615
Impact aid	84	.....	84	830	.....	830	432	.....	432
School improvement programs	129	.....	129	1,460	.....	1,460	2,017	.....	2,017
Indian education	7	.....	7	79	.....	79	100	.....	100
Other	1	.....	1	11	.....	11	15	.....	15
Total—Office of Elementary and Secondary Education	701	.....	701	9,226	.....	9,226	9,180	.....	9,180
Office of Bilingual Education and Minority Languages Affairs									
Affairs	15	.....	15	222	.....	222	125	.....	125
Office of Special Education and Rehabilitative Services:									
Special education	215	.....	215	2,980	.....	2,980	2,564	.....	2,564
Rehabilitation services and disability research	165	.....	165	2,244	.....	2,244	1,984	.....	1,984
Special institutions for persons with disabilities	3	.....	3	125	.....	125	151	.....	151
Office of Vocational and Adult Education	102	.....	102	1,341	.....	1,341	1,190	.....	1,190
Office of Postsecondary Education:									
College housing loans	7	2	5	3	43	-40	18	60	-42
Student financial assistance	774	.....	774	7,118	.....	7,118	7,678	.....	7,678
Federal family education loans	1,287	.....	1,287	-280	.....	-280	5,555	.....	5,555
Higher education	89	.....	89	796	.....	796	1,042	.....	1,042
Howard University	7	.....	7	204	.....	204	264	.....	264
Other	67	.....	67	164	.....	164	20	.....	20
Total—Office of Postsecondary Education	2,230	2	2,229	8,005	43	7,962	14,578	60	14,518
Office of Educational Research and Improvement									
Departmental management	29	.....	29	419	.....	419	413	.....	413
Proprietary receipts from the public	52	.....	52	404	.....	404	353	.....	353
.....	.....	97	-97	.....	224	-224	.....	188	-188
Total—Department of Education	3,512	98	3,414	24,966	267	24,699	30,538	248	30,290
Department of Energy:									
Atomic energy defense activities									
.....	1,100	.....	1,100	11,876	.....	11,876	11,049	.....	11,049
Energy programs:									
General science and research activities	112	.....	112	1,268	.....	1,268	1,436	.....	1,436
Energy supply, R and D activities	254	.....	254	3,043	.....	3,043	2,850	.....	2,850
Uranium supply and enrichment activities	-48	.....	-48	249	.....	249	204	.....	204
Fossil energy research and development	41	.....	41	415	.....	415	411	.....	411
Energy conservation	60	.....	60	582	.....	582	521	.....	521
Strategic petroleum reserve	21	.....	21	276	.....	276	444	.....	444
Nuclear waste disposal fund	32	.....	32	295	.....	295	262	.....	262
Other	-57	(*)	-58	797	2	795	3	3	(*)
Total—Energy programs	416	(*)	415	6,926	2	6,924	6,131	3	6,128
Power Marketing Administration									
Departmental administration	541	110	431	2,130	1,548	582	2,469	1,360	1,109
Proprietary receipts from the public	-70	.....	-70	338	.....	338	121	.....	121
Intrabudgetary transactions .....	.....	1-65	65	.....	1,558	-1,558	.....	1,310	-1,310
Offsetting governmental receipts	-3	.....	-3	-322	.....	-322	-296	.....	-296
.....	.....	-119	119	.....	.....	.....	.....	.....	.....
Total—Department of Energy	1,984	-74	2,058	20,948	3,108	17,840	19,473	2,672	16,801

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	71	(*)	71	805	4	801	738	4	733
Health Resources and Services Administration	303	.....	303	2,695	.....	2,695	2,467	.....	2,467
Indian Health Services	172	.....	172	1,822	.....	1,822	1,742	.....	1,742
Centers for Disease Control and Prevention	147	.....	147	1,571	.....	1,571	1,413	.....	1,413
National Institutes of Health	736	.....	736	10,165	.....	10,165	9,543	.....	9,543
Substance Abuse and Mental Health Services Administration	146	.....	146	2,371	.....	2,371	2,667	.....	2,667
Agency for Health Care Policy and Research	16	.....	16	111	.....	111	88	.....	88
Assistant secretary for health	51	.....	51	224	.....	224	221	.....	221
Total—Public Health Service	1,642	(*)	1,641	19,763	4	19,760	18,877	4	18,872
Health Care Financing Administration:									
Grants to States for Medicaid	7,153	.....	7,153	82,034	.....	82,034	75,774	.....	75,774
Payments to health care trust funds	3,519	.....	3,519	40,601	.....	40,601	44,721	.....	44,721
Federal hospital insurance trust fund:									
Benefit payments	8,891	.....	8,891	101,535	.....	101,535	90,738	.....	90,738
Administrative expenses	114	.....	114	1,235	.....	1,235	866	.....	866
Total—FHI trust fund	9,006	.....	9,006	102,770	.....	102,770	91,604	.....	91,604
Federal supplementary medical insurance trust fund:									
Benefit payments	5,381	.....	5,381	58,006	.....	58,006	52,409	.....	52,409
Administrative expenses	157	.....	157	1,718	.....	1,718	1,845	.....	1,845
Total—FSMI trust fund	5,538	.....	5,538	59,724	.....	59,724	54,254	.....	54,254
Other	-17	.....	-17	-12	.....	-12	98	.....	98
Total—Health Care Financing Administration	25,199	.....	25,199	285,117	.....	285,117	266,452	.....	266,452
Social Security Administration:									
Payments to Social Security trust funds	7	.....	7	5,683	.....	5,683	6,236	.....	6,236
Special benefits for disabled coal miners	64	.....	64	772	.....	772	801	.....	801
Supplemental security income program	3,977	.....	3,977	26,281	.....	26,281	22,642	.....	22,642
Total—Social Security Administration	4,048	.....	4,048	32,736	.....	32,736	29,679	.....	29,679
Administration for children and families:									
Family support payments to States	1,032	.....	1,032	16,508	.....	16,508	15,628	.....	15,628
Low income home energy assistance	78	.....	78	2,126	.....	2,126	1,068	.....	1,068
Refugee and entrant assistance	45	.....	45	377	.....	377	360	.....	360
Community Services Block Grant	74	.....	74	478	.....	478	423	.....	423
Payments to States for afdc work programs	70	.....	70	839	.....	839	736	.....	736
Interim assistance to States for legalization	12	.....	12	652	.....	652	318	.....	318
Payments to States for child care assistance	56	.....	56	786	.....	786	411	.....	411
Social services block grant	225	.....	225	2,728	.....	2,728	2,785	.....	2,785
Children and families services programs	339	.....	339	3,828	.....	3,828	3,432	.....	3,432
Payments to States for foster care and adoption assistance	226	.....	226	3,030	.....	3,030	2,636	.....	2,636
Other .....	(*)	.....	(*)	1	.....	1	(*)	.....	(*)
Total—Administration for children and families	2,158	.....	2,158	31,354	.....	31,354	27,798	.....	27,798
Administration on aging	58	.....	58	859	.....	859	567	.....	567
Office of the Secretary	-61	.....	-61	221	.....	221	223	.....	223
Proprietary receipts from the public .....	.....	1,665	-1,665	.....	18,609	-18,609	.....	16,089	-16,089
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund ..	-2,972	.....	-2,972	-38,355	.....	-38,355	-44,227	.....	-44,227
Payments for tax and other credits:									
Federal hospital insurance trust fund	-547	.....	-547	-2,247	.....	-2,247	-495	.....	-495
Total—Department of Health and Human Services, except Social Security	29,524	1,665	27,859	329,450	18,613	310,837	298,874	16,094	282,781

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	23,309	.....	23,309	276,292	.....	276,292	264,582	.....	264,582
Administrative expenses and construction	311	.....	311	1,875	.....	1,875	2,026	.....	2,026
Payment to railroad retirement account .....	.....	.....	.....	3,420	.....	3,420	3,353	.....	3,353
Total—FOASI trust fund	23,620	.....	23,620	281,586	.....	281,586	269,960	.....	269,960
Federal disability insurance trust fund:									
Benefit payments	3,197	.....	3,197	36,860	.....	36,860	33,626	.....	33,626
Administrative expenses and construction	95	.....	95	1,018	.....	1,018	932	.....	932
Payment to railroad retirement account .....	.....	.....	.....	106	.....	106	83	.....	83
Total—FDI trust fund	3,292	.....	3,292	37,984	.....	37,984	34,641	.....	34,641
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	11	-11	.....	6	-6
Intrabudgetary transactions ²	-7	.....	-7	-5,678	.....	-5,678	-6,246	.....	-6,246
Total—Department of Health and Human Services, Social Security(off-budget)	26,905	(* *)	26,905	313,892	11	313,881	298,356	6	298,349
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	13	11	2	162	137	25	82	76	6
Credit accounts:									
Federal housing administration fund	645	779	-134	6,708	6,809	-101	7,607	6,534	1,073
Housing for the elderly or handicapped fund	-8	58	-65	674	699	-25	777	660	117
Other	54	.....	54	468	(* *)	468	345	(* *)	345
Rent supplement payments	18	.....	18	101	.....	101	55	.....	55
Homeownership assistance	10	.....	10	113	.....	113	97	.....	97
Rental housing assistance	44	.....	44	659	.....	659	663	.....	663
Rental housing development grants	6	.....	6	12	.....	12	26	.....	26
Low-rent public housing	26	.....	26	690	.....	690	714	.....	714
Public housing grants	304	.....	304	3,336	.....	3,336	2,583	.....	2,583
College housing grants	1	.....	1	18	.....	18	19	(* *)	19
Lower income housing assistance	829	.....	829	10,520	.....	10,520	10,808	.....	10,808
Section 8 contract renewals	358	.....	358	3,488	.....	3,488	2,532	.....	2,532
Other	10	.....	10	75	.....	75	27	.....	27
Total—Housing programs	2,311	848	1,463	27,024	7,645	19,380	26,337	7,271	19,066
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	2	14	-12	300	215	86	186	35	151
Payments for operation of low-income housing projects	223	.....	223	2,584	.....	2,584	2,453	.....	2,453
Community Partnerships Against Crime	13	.....	13	160	.....	160	116	.....	116
Other	1	.....	1	1	.....	1	.....	.....	.....
Total—Public and Indian Housing programs	239	14	225	3,046	215	2,831	2,755	35	2,720
Government National Mortgage Association:									
Management and liquidating functions fund .....	(* *)	.....	(* *)	(* *)	1	-1	(* *)	4	-4
Guarantees of mortgage-backed securities	29	72	-43	909	1,413	-504	1,153	1,607	-453
Total—Government National Mortgage Association	29	72	-43	909	1,414	-505	1,154	1,611	-458
Community Planning and Development:									
Community Development Grants	337	.....	337	3,651	.....	3,651	3,198	.....	3,198
Home investment partnerships program	86	.....	86	782	.....	782	212	.....	212
Other	23	19	4	294	142	152	314	131	183
Total—Community Planning and Development	445	19	427	4,728	142	4,585	3,724	131	3,593
Management and Administration	49	.....	49	495	.....	495	522	.....	522
Other	2	.....	2	39	.....	39	37	.....	37
Proprietary receipts from the public .....	.....	625	-625	.....	1,040	-1,040	.....	296	-296
Offsetting governmental receipts .....	.....	5	-5	.....	11	-11	.....	3	-3
Total—Department of Housing and Urban Development	3,075	1,583	1,492	36,241	10,467	25,774	34,529	9,347	25,181

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	63	.....	63	654	.....	654	633	.....	633
Other	178	.....	178	439	.....	439	430	.....	430
Minerals Management Service	51	.....	51	724	.....	724	676	.....	676
Office of Surface Mining Reclamation and Enforcement	28	.....	28	312	.....	312	304	.....	304
Total—Land and minerals management	320	.....	320	2,129	.....	2,129	2,042	.....	2,042
Water and science:									
Bureau of Reclamation:									
Construction program	32	.....	32	293	.....	293	288	.....	288
Operation and maintenance	33	.....	33	271	.....	271	284	.....	284
Other	42	40	3	463	160	303	494	153	341
Central Utah project .....	(* *)	.....	(* *)	25	.....	25	.....	.....	.....
Geological Survey	45	.....	45	592	.....	592	620	.....	620
Bureau of Mines	20	2	18	194	28	167	203	30	173
Total—Water and science	173	42	131	1,838	188	1,650	1,889	183	1,706
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Biological Survey	71	.....	71	1,141	.....	1,141	1,239	.....	1,239
National Park Service	16	.....	16	110	.....	110	.....	.....	.....
National Park Service	163	.....	163	1,500	.....	1,500	1,522	.....	1,522
Total—Fish and wildlife and parks	250	.....	250	2,751	.....	2,751	2,761	.....	2,761
Bureau of Indian Affairs:									
Operation of Indian programs	168	.....	168	1,430	.....	1,430	1,401	.....	1,401
Indian tribal funds	19	.....	19	276	.....	276	287	.....	287
Other	24	1	23	415	10	406	256	19	237
Total—Bureau of Indian Affairs	211	1	210	2,121	10	2,112	1,944	19	1,924
Territorial and international affairs	99	.....	99	343	.....	343	317	.....	317
Departmental offices	8	.....	8	128	.....	128	116	.....	116
Proprietary receipts from the public .....	.....	118	-118	.....	1,938	-1,938	.....	2,018	-2,018
Intrabudgetary transactions	-38	.....	-38	-265	.....	-265	-129	.....	-129
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Total—Department of the Interior	1,022	161	861	9,047	2,136	6,910	8,941	2,221	6,720
Department of Justice:									
Legal activities	197	.....	197	2,476	.....	2,476	2,786	.....	2,786
Federal Bureau of Investigation	207	.....	207	2,106	.....	2,106	1,975	.....	1,975
Drug Enforcement Administration	92	.....	92	793	.....	793	792	.....	792
Immigration and Naturalization Service	167	.....	167	1,543	.....	1,543	1,551	.....	1,551
Federal Prison System	260	9	251	2,445	118	2,327	2,234	98	2,136
Office of Justice Programs	56	.....	56	835	.....	835	810	.....	810
Other	44	.....	44	597	.....	597	863	.....	863
Intrabudgetary transactions	-6	.....	-6	-36	.....	-36	-200	.....	-200
Offsetting governmental receipts .....	.....	93	-93	.....	637	-637	.....	542	-542
Total—Department of Justice	1,018	102	915	10,760	755	10,005	10,810	640	10,170
Department of Labor:									
Employment and Training Administration:									
Training and employment services	392	.....	392	4,353	.....	4,353	4,241	.....	4,241
Community Service Employment for Older Americans ...	35	.....	35	385	.....	385	389	.....	389
Federal unemployment benefits and allowances	20	.....	20	162	.....	162	131	.....	131
State unemployment insurance and employment service operations	6	.....	6	246	.....	246	23	.....	23
Payments to the unemployment trust fund	4	.....	4	4	.....	4	7,532	.....	7,532
Advances to the unemployment trust fund and other funds	444	.....	444	3,021	.....	3,021	4,994	.....	4,994

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,526	.....	1,526	26,915	.....	26,915	35,977	.....	35,977
State administrative expenses	247	.....	247	3,100	.....	3,100	3,413	.....	3,413
Federal administrative expenses	10	.....	10	171	.....	171	213	.....	213
Veterans employment and training	14	.....	14	185	.....	185	176	.....	176
Railroad unemployment insurance	6	.....	6	67	.....	67	70	.....	70
Other	1	.....	1	20	.....	20	21	.....	21
Total—Unemployment trust fund	1,804	.....	1,804	30,458	.....	30,458	39,869	.....	39,869
Other	8	.....	8	94	.....	94	76	.....	76
Total—Employment and Training Administration	2,713	.....	2,713	38,722	.....	38,722	57,256	.....	57,256
Pension Benefit Guaranty Corporation	74	216	-142	1,129	1,726	-597	821	2,329	-1,508
Employment Standards Administration:									
Salaries and expenses	17	.....	17	236	.....	236	229	.....	229
Special benefits	-344	.....	-344	141	.....	141	216	.....	216
Black lung disability trust fund	436	.....	436	988	.....	988	978	.....	978
Other	9	.....	9	124	.....	124	120	.....	120
Occupational Safety and Health Administration	23	.....	23	295	.....	295	280	.....	280
Bureau of Labor Statistics	20	.....	20	288	.....	288	286	.....	286
Other	40	.....	40	484	.....	484	463	.....	463
Proprietary receipts from the public .....	.....	8	-8	.....	12	-12	.....	76	-76
Intrabudgetary transactions	-551	.....	-551	-3,752	.....	-3,752	-13,506	.....	-13,506
Total—Department of Labor	2,436	224	2,212	38,656	1,738	36,918	47,143	2,405	44,738
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	195	.....	195	2,052	.....	2,052	2,288	.....	2,288
Acquisition and maintenance of buildings abroad	59	.....	59	581	.....	581	485	.....	485
Payment to Foreign Service retirement and disability fund	141	.....	141	266	.....	266	273	.....	273
Foreign Service retirement and disability fund	59	.....	59	433	.....	433	412	.....	412
Other	-7	.....	-7	70	.....	70	63	.....	63
Total—Administration of Foreign Affairs	447	.....	447	3,403	.....	3,403	3,521	.....	3,521
International organizations and Conferences	565	.....	565	1,748	.....	1,748	1,376	.....	1,376
Migration and refugee assistance	29	.....	29	687	.....	687	672	.....	672
International narcotics control	12	.....	12	124	.....	124	141	.....	141
Other	16	.....	16	76	.....	76	71	.....	71
Proprietary receipts from the public .....	.....	.....	.....	.....	1	-1	.....	(* *)	(* *)
Intrabudgetary transactions	-143	.....	-143	-319	.....	-319	-396	.....	-396
Total—Department of State	927	.....	927	5,718	1	5,718	5,386	(* *)	5,385
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	2,116	.....	2,116	18,640	.....	18,640	16,259	.....	16,259
Other	14	.....	14	136	.....	136	150	.....	150
Other programs	53	.....	53	278	.....	278	248	.....	248
Total—Federal Highway Administration	2,182	.....	2,182	19,053	.....	19,053	16,656	.....	16,656
National Highway Traffic Safety Administration	23	.....	23	261	.....	261	242	.....	242
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation .....	.....	.....	.....	491	.....	491	465	.....	465
Other	15	(* *)	15	361	19	342	367	14	353
Total—Federal Railroad Administration	15	(* *)	15	852	19	833	832	14	818

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	84	.....	84	159	.....	159	1,191	.....	1,191
Discretionary grants	165	.....	165	1,652	.....	1,652	1,298	.....	1,298
Other	53	.....	53	1,972	.....	1,972	968	.....	968
Total—Federal Transit Administration	302	.....	302	3,782	.....	3,782	3,457	.....	3,457
Federal Aviation Administration:									
Operations	43	.....	43	2,363	.....	2,363	2,212	.....	2,212
Airport and airway trust fund:									
Grants-in-aid for airports	169	.....	169	1,620	.....	1,620	1,931	.....	1,931
Facilities and equipment	263	.....	263	2,378	.....	2,378	2,166	.....	2,166
Research, engineering and development	26	.....	26	226	.....	226	212	.....	212
Operations	191	.....	191	2,199	.....	2,199	2,279	.....	2,279
Total—Airport and airway trust fund	649	.....	649	6,423	.....	6,423	6,589	.....	6,589
Other	(*)	(*)	(*)	(*)	2	-1	(*)	2	-2
Total—Federal Aviation Administration	691	(*)	691	8,786	2	8,784	8,802	2	8,800
Coast Guard:									
Operating expenses	287	.....	287	2,531	.....	2,531	2,514	.....	2,514
Acquisition, construction, and improvements	54	.....	54	373	.....	373	311	.....	311
Retired pay	52	.....	52	512	.....	512	505	.....	505
Other	6	(*)	6	322	6	316	253	6	246
Total—Coast Guard	400	(*)	400	3,738	6	3,732	3,582	6	3,575
Maritime Administration	93	33	61	890	363	528	1,475	738	737
Other	20	5	15	378	12	366	332	15	316
Proprietary receipts from the public .....	.....	11	-11	.....	21	-21	.....	13	-13
Intrabudgetary transactions .....	.....	.....	.....	19	.....	19	-6	.....	-6
Offsetting governmental receipts .....	.....	32	-32	.....	60	-60	.....	125	-125
Total—Department of Transportation	3,727	83	3,645	37,761	483	37,279	35,371	914	34,457
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-109	1	-110	-1,313	13	-1,326	-1,367	12	-1,379
Other	45	.....	45	274	.....	274	292	.....	292
Financial Management Service:									
Salaries and expenses	11	.....	11	216	.....	216	220	.....	220
Payment to the Resolution Funding Corporation .....	.....	.....	.....	2,328	.....	2,328	2,328	.....	2,328
Claims, judgements, and relief acts	58	.....	58	504	.....	504	519	.....	519
Net interest paid to loan guarantee financing accounts	990	.....	990	992	.....	992	514	.....	514
Other	10	.....	10	139	.....	139	148	.....	148
Total—Financial Management Service	1,068	.....	1,068	4,180	.....	4,180	3,729	.....	3,729
Federal Financing Bank	-111	.....	-111	-1	.....	-1	(*)	.....	(*)
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	37	.....	37	383	.....	383	376	.....	376
Internal revenue collections for Puerto Rico	14	.....	14	201	.....	201	197	.....	197
United States Customs Service	214	.....	214	1,882	.....	1,882	1,774	.....	1,774
Bureau of Engraving and Printing	-1	.....	-1	-29	.....	-29	-29	.....	-29
United States Mint	55	.....	55	97	.....	97	10	.....	10
Bureau of the Public Debt	50	.....	50	303	.....	303	305	.....	305
Internal Revenue Service:									
Processing tax returns and assistance	155	.....	155	1,655	.....	1,655	1,659	.....	1,659
Tax law enforcement	491	.....	491	3,910	.....	3,910	3,843	.....	3,843
Information systems	172	.....	172	1,302	.....	1,302	1,226	.....	1,226
Payment where earned income credit exceeds liability for tax	52	.....	52	10,950	.....	10,950	8,781	.....	8,781
Health insurance supplement to earned income credit .....	.....	.....	.....	456	.....	456	650	.....	650
Refunding internal revenue collections, interest	526	.....	526	3,068	.....	3,068	2,127	.....	2,127
Other	10	.....	10	147	.....	147	151	(*)	151
Total—Internal Revenue Service	1,406	.....	1,406	21,488	.....	21,488	18,437	(*)	18,437

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
United States Secret Service	49	.....	49	504	.....	504	511	.....	511
Comptroller of the Currency	40	-8	48	372	410	-38	369	398	-29
Office of Thrift Supervision	11	2	9	175	164	11	208	197	11
Interest on the public debt:									
Public issues (accrual basis)	17,735	.....	17,735	207,740	.....	207,740	205,880	.....	205,880
Special issues (cash basis)	140	.....	140	88,538	.....	88,538	86,622	.....	86,622
Total—Interest on the public debt	17,875	.....	17,875	296,278	.....	296,278	292,502	.....	292,502
Other	6	.....	6	55	.....	55	57	.....	57
Proprietary receipts from the public .....	.....	1,149	-1,149	.....	3,764	-3,764	.....	2,680	-2,680
Intrabudgetary transactions	-1,820	.....	-1,820	-12,400	.....	-12,400	-14,550	.....	-14,550
Offsetting governmental receipts .....	.....	69	-69	.....	838	-838	.....	733	-733
Total—Department of the Treasury	18,832	1,214	17,618	312,447	5,189	307,258	302,823	4,021	298,802
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,211	.....	1,211	15,116	.....	15,116	14,296	.....	14,296
Other	112	21	91	712	268	444	694	258	437
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	-387	46	-433	970	691	279	1,480	426	1,054
Loan guaranty revolving fund	-100	97	-198	410	535	-125	843	545	298
Other	10	5	6	315	205	110	487	459	28
Compensation and pensions	2,826	.....	2,826	18,632	.....	18,632	17,012	.....	17,012
Readjustment benefits	78	.....	78	1,123	.....	1,123	854	.....	854
Post-Vietnam era veterans education account	7	.....	7	80	.....	80	103	.....	103
Insurance funds:									
National service life	90	.....	90	1,224	.....	1,224	1,127	.....	1,127
United States government life	1	.....	1	19	.....	19	20	.....	20
Veterans special life	9	2	7	128	176	-48	127	183	-56
Other	5	.....	5	9	.....	9	15	.....	15
Total—Veterans Benefits Administration	2,539	151	2,389	22,909	1,607	21,302	22,068	1,613	20,456
Construction	49	.....	49	695	(* *)	695	622	(* *)	622
Departmental administration	21	.....	21	904	.....	904	901	.....	901
Proprietary receipts from the public:									
National service life .....	.....	22	-22	.....	335	-335	.....	393	-393
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	-504	504	.....	696	-696	.....	803	-803
Intrabudgetary transactions .....	.....	(* *)	(* *)	-29	.....	-29	-28	.....	-28
Total—Department of Veterans Affairs	3,932	-310	4,243	40,307	2,906	37,401	38,554	3,066	35,487
Environmental Protection Agency:									
Program and research operations	64	.....	64	851	.....	851	875	.....	875
Abatement, control, and compliance	82	.....	82	1,290	.....	1,290	1,272	.....	1,272
Water infrastructure financing	226	.....	226	1,978	.....	1,978	2,130	.....	2,130
Hazardous substance superfund	214	.....	214	1,489	.....	1,489	1,418	.....	1,418
Other	40	(* *)	40	709	3	706	694	18	676
Proprietary receipts from the public .....	.....	18	-18	.....	200	-200	.....	182	-182
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	-250	.....	-250
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	9	-9	.....	9	-9
Total—Environmental Protection Agency	626	19	607	6,067	212	5,855	6,139	209	5,930
General Services Administration:									
Real property activities	244	.....	244	155	.....	155	573	.....	573
Personal property activities	-16	.....	-16	-14	.....	-14	-24	.....	-24
Information Resources Management Service	-15	.....	-15	68	.....	68	57	.....	57
Other	18	.....	18	138	.....	138	149	.....	149
Proprietary receipts from the public .....	.....	9	-9	.....	14	-14	.....	11	-11
Total—General Services Administration	231	9	222	347	14	334	754	11	743

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	731	.....	731	6,758	.....	6,758	7,086	.....	7,086
Space flight, control, and data communications	488	.....	488	4,899	.....	4,899	5,025	.....	5,025
Construction of facilities	31	.....	31	371	.....	371	557	.....	557
Research and program management	142	.....	142	1,650	.....	1,650	1,622	.....	1,622
Other	1	.....	1	16	.....	16	16	.....	16
Total—National Aeronautics and Space Administration	1,393	.....	1,393	13,694	.....	13,694	14,305	.....	14,305
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	373	.....	373	3,918	.....	3,918	3,777	.....	3,777
Payment to civil service retirement and disability fund	19,698	.....	19,698	19,698	.....	19,698	19,793	.....	19,793
Civil service retirement and disability fund	3,114	.....	3,114	36,364	.....	36,364	34,906	.....	34,906
Employees health benefits fund	1,313	1,446	-132	15,463	16,114	-651	14,624	15,510	-886
Employees life insurance fund	114	132	-18	1,367	2,517	-1,150	1,315	2,402	-1,087
Retired employees health benefits fund	1	1	(* *)	8	8	(* *)	8	8	(* *)
Other	7	.....	7	148	.....	148	127	.....	127
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	-19,698	.....	-19,698	-19,698	.....	-19,698	-19,793	.....	-19,793
Other	-3	.....	-3	-34	.....	-34	-43	.....	-43
Total—Office of Personnel Management	4,919	1,579	3,340	57,234	18,638	38,596	54,714	17,920	36,794
Small Business Administration:									
Public enterprise funds:									
Business loan fund	134	37	97	584	405	179	1,198	726	472
Disaster loan fund	290	18	272	608	272	336	552	486	66
Other	3	2	(* *)	29	14	14	41	15	26
Other	-273	(* *)	-273	250	1	250	221	(* *)	221
Total—Small Business Administration	154	58	96	1,471	691	779	2,012	1,227	785
Other independent agencies:									
Action	27	.....	27	182	.....	182	208	.....	208
Board for International Broadcasting	29	.....	29	213	.....	213	246	.....	246
Corporation for National and Community Service	-10	.....	-10	29	.....	29	.....	.....	.....
Corporation for Public Broadcasting .....	.....	.....	.....	275	.....	275	319	.....	319
District of Columbia:									
Federal payment .....	.....	.....	.....	698	.....	698	698	.....	698
Other .....	(* *)	.....	(* *)	2	12	-10	1	160	-159
Equal Employment Opportunity Commission	15	(* *)	15	230	1	229	218	1	218
Export-Import Bank of the United States	172	132	40	1,108	1,940	-832	1,375	2,121	-747
Federal Communications Commission	-46	4	-50	91	43	49	133	39	94
Federal Deposit Insurance Corporation:									
Bank insurance fund	154	721	-567	3,569	13,067	-9,498	7,421	17,255	-9,834
Savings association insurance fund	3	-167	170	25	1,222	-1,197	52	995	-943
FSLIC resolution fund	493	313	180	2,717	3,074	-357	6,041	3,679	2,362
Affordable housing and bank enterprise .....	(* *)	.....	(* *)	4	.....	4	3	.....	3
Federal Emergency Management Agency:									
Public enterprise funds	19	46	-27	375	452	-77	735	330	405
Disaster relief	363	.....	363	3,743	.....	3,743	2,277	.....	2,277
Emergency management planning and assistance	29	.....	29	242	.....	242	268	.....	268
Other	27	16	11	262	16	246	303	.....	303
Federal Trade Commission	7	.....	7	69	.....	69	64	.....	64
Interstate Commerce Commission	4	.....	4	43	.....	43	41	.....	41
Legal Services Corporation	-10	.....	-10	375	.....	375	389	.....	389
National Archives and Records Administration	29	(* *)	29	261	(* *)	261	269	(* *)	269
National Credit Union Administration:									
Credit union share insurance fund	-11	3	-14	-45	237	-282	6	373	-367
Central liquidity facility .....	(* *)	.....	(* *)	59	59	(* *)	89	89	(* *)
Other	7	(* *)	6	45	50	-5	42	46	-5

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	15	.....	15	176	.....	176	174	.....	174
National Endowment for the Humanities	15	.....	15	178	.....	178	169	.....	169
National Labor Relations Board	17	.....	17	173	.....	173	171	.....	171
National Science Foundation	267	.....	267	2,642	.....	2,642	2,452	.....	2,452
Nuclear Regulatory Commission	49	95	-46	545	500	46	488	507	-19
Panama Canal Commission	55	47	8	542	565	-23	519	542	-23
Postal Service:									
Public enterprise funds (off-budget)	7,366	4,952	2,414	450,896	49,793	1,103	49,231	47,790	1,441
Payment to the Postal Service fund .....	.....	.....	.....	130	.....	130	161	.....	161
Railroad Retirement Board:									
Federal windfall subsidy	22	.....	22	269	.....	269	289	.....	289
Federal payments to the railroad retirement accounts ...	(* *)	.....	(* *)	440	.....	440	58	.....	58
Rail industry pension fund:									
Advances from FOASDI fund	-90	.....	-90	-1,085	.....	-1,085	-1,069	.....	-1,069
OASDI certifications	91	.....	91	1,085	.....	1,085	1,069	.....	1,069
Administrative expenses	4	.....	4	70	.....	70	71	.....	71
Interest on refunds of taxes	1	.....	1	19	.....	19	5	.....	5
Other .....	(* *)	.....	(* *)	6	.....	6	5	.....	5
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	-3,526	.....	-3,526	-3,435	.....	-3,435
Other .....	.....	.....	.....	-208	.....	-208	193	.....	193
Supplemental annuity pension fund	245	.....	245	2,944	.....	2,944	2,901	.....	2,901
Railroad Social Security equivalent benefit account	401	.....	401	4,761	.....	4,761	4,691	.....	4,691
Other .....	(* *)	.....	(* *)	3	.....	3	5	.....	5
Total—Railroad Retirement Board	672	.....	672	4,780	.....	4,780	4,782	.....	4,782
Resolution Trust Corporation	2,667	1,553	1,115	19,494	15,356	4,138	12,599	31,752	-19,153
Securities and Exchange Commission	-4	.....	-4	68	.....	68	99	.....	99
Smithsonian Institution	47	.....	47	400	.....	400	395	.....	395
Tennessee Valley Authority	765	733	32	9,572	8,362	1,210	8,371	6,742	1,629
United States Information Agency	136	.....	136	1,165	(* *)	1,165	1,088	(* *)	1,088
Other	326	313	13	32,610	1,670	940	51,994	51,459	535
Total—Other independent agencies	13,696	8,762	4,934	107,943	96,418	11,525	103,890	113,882	-9,992
Undistributed offsetting receipts:									
Other interest .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Department of Defense—Civil:									
Military retirement fund	-1,056	.....	-1,056	-12,808	.....	-12,808	-13,179	.....	-13,179
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-167	.....	-167	-1,846	.....	-1,846	-1,843	.....	-1,843
Postal Service employer contributions	-40	.....	-40	-514	.....	-514	-451	.....	-451
Payments for military service credits .....	.....	.....	.....	-80	.....	-80	-81	.....	-81
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-476	.....	-476	-5,483	.....	-5,483	-5,489	.....	-5,489
Payments for military service credits .....	.....	.....	.....	-304	.....	-304	-307	.....	-307
Federal disability insurance trust fund:									
Federal employer contributions	-51	.....	-51	-589	.....	-589	-587	.....	-587
Payments for military service credits .....	.....	.....	.....	-33	.....	-33	-33	.....	-33
Department of State:									
Foreign Service retirement and disability fund	2	.....	2	-106	.....	-106	-111	.....	-111
Office of Personnel Management:									
Civil service retirement and disability fund	-3,932	.....	-3,932	-13,006	.....	-13,006	-12,520	.....	-12,520
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Employer share, employee retirement	-5,720	.....	-5,720	-34,770	.....	-34,770	-34,601	.....	-34,601

Table 5. Outlays of the U.S. Government, September 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund .....	(*)	.....	(*)	-19	.....	-19	-18	.....	-18
Department of Defense—Civil:									
Corps of Engineers .....	(*)	.....	(*)	-21	.....	-21	-23	.....	-23
Military retirement fund	85	.....	85	-10,143	.....	-10,143	-9,831	.....	-9,831
Education benefits fund .....	(*)	.....	(*)	-48	.....	-48	-57	.....	-57
Soldiers' and airmen's home permanent fund .....	(*)	.....	(*)	-9	.....	-9	-8	.....	-8
Other .....	(*)	.....	(*)	-1	.....	-1	(*)	.....	(*)
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-22	.....	-22	-10,593	.....	-10,593	-10,581	.....	-10,581
Federal supplementary medical insurance trust fund ..	-19	.....	-19	-2,116	.....	-2,116	-1,888	.....	-1,888
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-60	.....	-60	-28,505	.....	-28,505	-25,822	.....	-25,822
Federal disability insurance trust fund	-18	.....	-18	-698	.....	-698	-966	.....	-966
Department of Labor:									
Unemployment trust fund	-25	.....	-25	-2,515	.....	-2,515	-2,546	.....	-2,546
Department of State:									
Foreign Service retirement and disability fund .....	(*)	.....	(*)	-570	.....	-570	-546	.....	-546
Department of Transportation:									
Highway trust fund	-40	.....	-40	-1,438	.....	-1,438	-1,560	.....	-1,560
Airport and airway trust fund	-9	.....	-9	-837	.....	-837	-1,040	.....	-1,040
Oil spill liability trust fund .....	(*)	.....	(*)	-36	.....	-36	-85	.....	-85
Department of Veterans Affairs:									
National service life insurance fund	-1	.....	-1	-1,080	.....	-1,080	-1,085	.....	-1,085
United States government life Insurance Fund .....	(*)	.....	(*)	-10	.....	-10	-11	.....	-11
Environmental Protection Agency .....	(*)	.....	(*)	-27	.....	-27	-24	.....	-24
National Aeronautics and Space Administration .....	(*)	.....	(*)	-1	.....	-1	-1	.....	-1
Office of Personnel Management:									
Civil service retirement and disability fund	-25	.....	-25	-26,139	.....	-26,139	-25,155	.....	-25,155
Independent agencies:									
Railroad Retirement Board	-20	.....	-20	-587	.....	-587	-889	.....	-889
Other	-1	.....	-1	-17	.....	-17	-17	.....	-17
Other	-6	.....	-6	-287	.....	-287	-171	.....	-171
Total—Interest received by trust funds	-164	.....	-164	-85,698	.....	-85,698	-82,325	.....	-82,325
Rents and royalties on the outer continental shelf lands ..	.....	276	-276	.....	3,001	-3,001	.....	2,785	-2,785
Total—Undistributed offsetting receipts	-5,884	276	-6,160	-120,468	3,002	-123,470	-116,926	2,785	-119,711
Total outlays	150,370	18,467	131,903	1,661,247	200,689	1,460,557	1,623,944	215,412	1,408,532
Total on-budget	116,704	13,515	103,189	1,332,071	150,885	1,181,185	1,309,561	167,616	1,141,945
Total off-budget	33,666	4,952	28,714	329,176	49,804	279,372	314,384	47,797	266,587
Total surplus (+) or deficit			+3,993			-203,370			-255,306
Total on-budget			+2,024			-259,024			-300,653
Total off-budget			+1,969			+55,654			+45,347

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	48,963	44,585
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	219,881	233,984
Governmental receipts	2,061	1,971
Total receipts offset against outlays	270,904	280,540

¹Receipts and outlays have been increased by \$173 million to reflect governmental receipts previously reported as proprietary receipts by the Department of Energy.

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

³Includes prior period adjustment.

⁴Outlays have been increased in August 1994 by \$95 million for the Postal Service to reflect outlays not previously reported.

⁵Outlays have been increased in September 1993 by \$47 million to reflect outlays not previously reported by the Farm Credit System Financial Assistance Corporation.

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

... No Transactions.

(*) Less than \$500,000

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, September 1994 and Other Periods
 [\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	759	281,261	346,868	4,396,489	4,676,991	4,677,750
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	759	281,261	346,868	4,411,489	4,691,991	4,692,750
Plus premium on public debt securities	-8	-40	340	1,373	1,340	1,333
Less discount on public debt securities	768	-7,766	4,580	186,397	77,863	78,631
Total public debt securities net of Premium and discount	-17	288,987	342,629	4,326,466	4,615,470	4,615,453
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	916	3,665	6,652	24,877	27,627	28,543
Total federal securities	899	292,653	349,281	4,351,343	4,643,097	4,643,996
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	13,331	96,355	100,281	1,116,761	1,199,785	1,213,115
Less discount on federal securities held as investments of government accounts	436	-11,300	-407	12,772	1,035	1,472
Net federal securities held as investments of government accounts	12,894	107,655	100,687	1,103,989	1,198,749	1,211,644
Total borrowing from the public	-11,996	184,998	248,594	3,247,354	3,444,348	3,432,352
Accrued interest payable to the public	9,375	-531	-394	43,819	33,912	43,287
Allocations of special drawing rights	96	240	-267	6,950	7,093	7,189
Deposit funds	-499	1,071	-173	6,249	7,819	7,320
Miscellaneous liability accounts (includes checks Outstanding etc.)	4,122	1,709	1,086	3,228	816	4,938
Total liability accounts	1,099	187,487	248,847	3,307,600	3,493,988	3,495,087
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ²						
Federal Reserve account	854	-10,441	-7,297	17,289	5,994	6,848
Tax and loan note accounts	5,001	-6,123	1,014	35,217	24,093	29,094
Balance	5,855	-16,564	-6,283	52,506	30,087	35,942
Special drawing rights:						
Total holdings	134	768	-2,908	9,203	9,837	9,971
SDR certificates issued to Federal Reserve banks .....	.....	.....	2,000	-8,018	-8,018	-8,018
Balance	134	768	-908	1,185	1,819	1,953
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	12,063	31,762	31,762	31,762
Maintenance of value adjustments	522	1,299	-828	5,864	6,641	7,163
Letter of credit issued to IMF	-258	-409	-10,133	-25,514	-25,665	-25,923
Dollar deposits with the IMF	5	2	-25	-98	-101	-96
Receivable/Payable (-) for interim maintenance of value adjustments	-360	-927	1,257	90	-476	-837
Balance	-92	-35	2,333	12,103	12,160	12,069
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	-2,922	-992	-1,433	122,409	24,338	21,417
Total cash and monetary assets	2,975	-16,823	-6,290	88,203	68,405	71,380
Net activity, guaranteed loan financing	-715	-3,401	-4,577	-6,320	-9,006	-9,721
Net activity, direct loan financing	759	5,805	3,810	6,862	11,908	12,667
Miscellaneous asset accounts	2,132	-749	948	-636	-3,517	-1,386
Total asset accounts	5,151	-15,169	-6,108	88,109	67,790	72,941
Excess of liabilities (+) or assets (-)	-4,052	+202,656	+254,955	+3,219,491	+3,426,198	+3,422,146
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	59	715	351	.....	655	715
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	-3,993	+203,370	+255,306	+3,219,491	+3,426,854	+3,422,861

¹Includes prior period adjustments of \$63 million and -\$5 million of discount on federal securities and funds held outside the Treasury, respectively, not previously reported by the Farm Credit System Financial Assistance Corporation.

²Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue 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 due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, September 1994 and Other Periods

[\$ 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	3,426,056	3,218,965	2,964,066
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of the Disaster Assistance Liquidating Account, FEMA, to a budgetary status			(*)
Revisions by federal agencies to the prior budget results	143	526	296
Reclassification of Thrift Savings Plan Clearing Accounts to a non-budgetary status			(*)
Reclassification of Deposit in Transit Differences (Suspense) Clearing Accounts to a budgetary status			174
Excess of liabilities beginning of period (current basis)	3,426,198	3,219,491	2,964,535
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	-3,993	203,370	255,306
Changes in composition of unified budget			
Total surplus (-) or deficit (Table 2)	-3,993	203,370	255,306
Total-on-budget (Table 2)	-2,024	259,024	300,653
Total-off-budget (Table 2)	-1,969	-55,654	-45,347
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-59	-693	-351
Profit on sale of gold		-21	(*)
Total-transactions not applied to current year's Surplus or deficit	-59	-715	-351
Excess of liabilities close of period	3,422,146	3,422,146	3,219,491

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, September 1994 and Other Periods

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of liability accounts		Account Balances Current Fiscal Year			
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States				(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
FSLIC resolution fund		-145	-194	683	538	538
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages		(*)	(*)	7	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	11	-101	-88	213	101	112
Department of the Interior:						
Bureau of Land Management				13	13	13
Department of Transportation:						
Federal Transit Administration		-547		547		
Coast Guard:						
Family housing mortgages				(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	16	14	176	191	192
Department of Defense:						
Homeowners assistance mortgages			-1			
Independent agencies:						
Farm Credit System Financial Assistance Corporation			1,261	1,261	1,261	1,261
National Archives and Records Administration	-1	-3		302	299	298
Tennessee Valley Authority	904	4,446	5,660	21,675	25,217	26,121
Total, agency securities	916	3,665	6,652	24,877	27,627	28,543

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1994 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund	8	413	.....	.....	405	413
Agency for International Development:						
International Debt Reduction	-33	-33	348	348	348	315
Housing and other credit guaranty programs .....	.....	.....	.....	125	125	125
Private sector revolving fund	1	1	.....	.....	.....	1
Overseas Private Investment Corporation .....	.....	8	8	8	16	16
Department of Agriculture:						
Foreign assistance programs	3	357	123	193	547	550
Commodity Credit Corporation	795	-7,837	7,464	24,745	16,113	16,909
Farmers Home Administration:						
Agriculture credit insurance fund	-514	-1,739	245	5,771	4,546	4,032
Self-help housing land development fund	-1	(* *)	1	1	1	(* *)
Rural housing insurance fund	-450	1,587	921	2,910	4,947	4,497
Rural Development Administration:						
Rural development insurance fund	-150	411	135	1,680	2,241	2,091
Rural development loan fund	-13	16	5	5	34	21
Federal Crop Insurance Corporation:						
Federal crop insurance corporation fund .....	.....	-113	.....	113	.....	.....
Rural Electrification Administration:						
Rural communication development fund	2	32	.....	25	55	57
Rural electrification and telephone revolving fund	47	114	194	8,099	8,166	8,212
Rural Telephone Bank	4	-216	40	802	581	586
Department of Commerce:						
Federal ship financing fund, NOAA .....	.....	.....	-2	.....	.....	.....
Department of Education:						
Guaranteed student loans	-453	-453	-32	2,058	2,058	1,605
College housing and academic facilities fund	91	441	-1	154	505	596
College housing loans	-50	-50	-63	460	460	411
Department of Energy:						
Isotope production and distribution fund	1	1	4	13	13	14
Bonneville power administration fund	19	285	426	2,332	2,597	2,617
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration	783	783	.....	.....	.....	783
Housing for the elderly and handicapped .....	.....	-475	185	8,959	8,484	8,484
Public and Indian housing:						
Low-rent public housing .....	.....	25	60	110	135	135
Department of the Interior:						
Bureau of Reclamation Loans .....	.....	6	3	5	11	11
Bureau of Mines, Helium Fund .....	.....	.....	.....	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans .....	.....	9	9	17	26	26
Department of Justice:						
Federal prison industries, incorporated .....	.....	.....	.....	20	20	20
Department of State:						
Repatriation loans .....	(* *)	.....	-1	.....	(* *)	.....
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds	-2	7	8	8	16	14
Settlements of railroad litigation .....	.....	.....	.....	-39	-39	-39
Amtrak corridor improvement loans .....	.....	.....	1	2	2	2
Regional rail reorganization program .....	.....	.....	.....	39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program .....	.....	(* *)	(* *)	(* *)	(* *)	(* *)
Department of the Treasury:						
Federal Financing Bank revolving fund	-3,447	-19,972	-35,093	114,329	97,804	94,357
Department of Veterans Affairs:						
Loan guaranty revolving fund	-911	247	-61	860	2,018	1,107
Guaranty and indemnity fund	-514	98	43	83	695	181
Direct loan revolving fund	-6	1	-1,730	1	8	2
Vocational rehabilitation revolving fund .....	.....	1	1	2	2	2
Environmental Protection Agency:						
Abatement, control, and compliance loan program	4	14	11	12	22	26
Small Business Administration:						
Business loan and revolving fund	1,622	4,086	3,192	3,203	5,667	7,289

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1994 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing for the Treasury:—Continued						
Other independent agencies:						
Export-Import Bank of the United States	1,435	2,246	298	386	1,197	2,632
Federal Emergency Management Agency:						
National insurance development fund	-2	45	24	42	89	87
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund .....	.....	9	3	76	85	85
Railroad Retirement Board:						
Railroad retirement account .....	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	242	92	20	2,690	2,539	2,781
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	-1,487	-19,554	-23,214	183,196	165,129	163,642
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-55	-298	-261	4,083	3,840	3,785
Department of Agriculture:						
Rural Electrification Administration	-85	-337	-490	22,252	22,001	21,916
Farmers Home Administration:						
Agriculture credit insurance fund	-120	-2,845	-3,950	8,908	6,183	6,063
Rural housing insurance fund	-300	-1,645	-410	26,036	24,691	24,391
Rural development insurance fund .....	.....	.....	.....	3,675	3,675	3,675
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	-49	-48	-96	-145	-145
Department of Education:						
Student Loan Marketing Association .....	.....	-4,790	-30	4,790	.....	.....
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund .....	.....	-21	-39	85	63	63
Department of Housing and Urban Development:						
Low rent housing loans and other expenses .....	.....	-54	-52	1,801	1,747	1,747
Community Development Grants	-2	-21	-43	131	112	110
Department of Interior:						
Territorial and international affairs .....	.....	-1	-28	23	22	22
Department of Transportation:						
Federal Railroad Administration	(* *)	-2	-2	17	15	15
Federal Transit Administration .....	.....	1,488	.....	1,177	665	665
Department of the Treasury:						
Financial Management Service .....	.....	-30	-95	30	.....	.....
General Services Administration:						
Federal buildings fund	33	344	737	1,436	1,747	1,780
Small Business Administration:						
Business loan and investment fund	-3	-89	-112	670	584	581
Independent agencies:						
Export-Import Bank of the United States	-457	-1,868	-1,898	5,795	4,383	3,926
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	.....	.....	-10,160	.....	.....	.....
Pennsylvania Avenue Development Corporation	8	100	72	150	242	250
Postal Service	-800	-758	-172	9,732	9,773	8,973
Resolution Trust Corporation	-689	-5,169	-14,848	31,688	27,208	26,519
Tennessee Valley Authority	-975	-2,925	-3,267	6,325	4,375	3,400
Washington Metropolitan Transit Authority .....	.....	.....	.....	.....	.....	.....
Total borrowing from the Federal Financing Bank	-3,447	-19,972	-35,095	129,332	112,806	109,360

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

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

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1994 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture .....	(*)	.....	-5	.....	(*)	.....
Department of Commerce	1	3	2	10	12	13
Department of Defense—Military:						
Defense cooperation account .....	.....	-4	-2,023	9	5	5
Department of Energy	-30	446	568	4,081	4,557	4,527
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund:						
Public debt securities	50	528	-644	5,214	5,692	5,742
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	-9	2	9	.....	.....
Agency securities .....	.....	-4	-40	20	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	25	492	522	3,221	3,688	3,713
Agency securities .....	.....	(*)	-61	1	1	1
Other	(*)	2	-54	191	193	193
Department of the Interior:						
Public debt securities	-384	214	175	2,508	3,107	2,722
Department of Labor	444	-11,260	1,110	16,590	4,886	5,330
Department of Transportation	7	93	100	881	967	974
Department of the Treasury	-36	1,679	2,311	5,773	7,488	7,452
Department of Veterans Affairs:						
Canteen service revolving fund	-4	-1	-5	38	41	37
Veterans reopened insurance fund	-5	5	9	518	528	524
Servicemen's group life insurance fund	-1	-109	-48	150	42	41
Independent agencies:						
Export-Import Bank of the United States	-253	-19	-12	76	310	57
Federal Deposit Insurance Corporation:						
Bank insurance fund	570	9,647	-339	4,325	13,403	13,972
Savings association insurance fund	-163	1,209	943	1,283	2,656	2,493
FSLIC resolution fund						
Public debt securities	-180	821	-517	828	1,829	1,649
Federal Emergency Management Agency:						
National flood insurance fund .....	.....	129	-471	71	200	200
National Credit Union Administration	8	288	372	2,764	3,044	3,052
Postal Service	-4,033	-1,756	-1,653	3,027	5,303	1,271
Tennessee Valley Authority .....	.....	502	1,213	3,452	3,954	3,954
Other	67	144	108	1,873	950	1,017
Other	-25	-89	306	2,715	2,651	2,626
Total public debt securities	-3,943	2,955	1,971	58,609	65,507	61,564
Total agency securities .....	.....	-4	-102	21	17	17
Total Federal funds	-3,943	2,951	1,869	58,630	65,524	61,581
Trust funds:						
Legislative Branch:						
Library of Congress	(*)	2	.....	1	4	4
United States Tax Court .....	.....	(*)	(*)	4	5	5
Other	(*)	(*)	(*)	27	27	27
The Judiciary:						
Judicial retirement funds	-1	32	19	212	246	245
Department of Agriculture	-10	269	-1	5	284	273
Department of Commerce .....	(*)	(*)	(*)	.....	(*)	(*)
Department of Defense—Military:						
Voluntary separation incentive fund	-34	-82	844	844	797	763
Other	(*)	6	-9	151	157	157
Department of Defense—Civil:						
Military retirement fund	-1,190	8,677	8,937	96,690	106,558	105,367
Other	-13	94	115	1,213	1,320	1,307

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1994 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund:						
Public debt securities	-398	2,637	5,432	126,078	129,114	128,716
Federal supplementary medical insurance trust fund	-479	-1,779	4,734	23,268	21,968	21,489
Other	20	177	39	659	816	836
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	1,722	57,915	48,986	355,510	411,702	413,425
Federal disability insurance trust fund	-549	-4,137	-2,681	10,237	6,649	6,100
Department of the Interior:						
Public debt securities	-1	50	-152	184	235	234
Department of Justice						
Public debt securities	-52	.....	.....	.....	52	.....
Department of Labor:						
Unemployment trust fund	-1,459	3,181	1,473	36,607	41,247	39,788
Other	3	7	1	53	57	59
Department of State:						
Foreign Service retirement and disability fund	50	518	662	6,662	7,129	7,179
Other	(* *)	12	38	38	50	50
Department of Transportation:						
Highway trust fund	-1,154	-4,310	1,042	22,004	18,848	17,694
Airport and airway trust fund	-71	-465	-2,419	12,672	12,277	12,206
Other	8	8	276	1,675	1,675	1,683
Department of the Treasury	-24	49	26	209	282	258
Department of Veterans Affairs:						
General post fund, national homes .....	.....	(* *)	5	39	38	38
National service life insurance:						
Public debt securities	-65	186	356	11,666	11,917	11,852
United States government life Insurance Fund	-2	-9	-10	125	117	115
Veterans special life insurance fund	-8	47	56	1,462	1,517	1,509
Environmental Protection Agency	-63	773	1,021	5,477	6,312	6,250
National Aeronautics and Space Administration	(* *)	(* *)	(* *)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	20,962	27,184	27,275	311,705	317,927	338,889
Employees health benefits fund	122	778	801	6,794	7,450	7,572
Employees life insurance fund	9	1,241	1,084	13,688	14,920	14,929
Retired employees health benefits fund	(* *)	(* *)	(* *)	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(* *)	1	5	52	53	53
Japan-United States Friendship Commission	(* *)	(* *)	(* *)	17	16	17
Railroad Retirement Board	-48	242	433	11,961	12,251	12,203
Other	(* *)	102	20	125	227	226
Total public debt securities	17,274	93,404	98,412	1,058,131	1,134,261	1,151,534
Total trust funds	17,274	93,404	98,412	1,058,131	1,134,261	1,151,534
Grand total	13,331	96,355	100,281	1,116,761	1,199,785	1,213,115

*Includes a prior period adjustment of \$20 million to reflect the net investment in public debt and securities not previously reported by the Farm Credit System Financial Assistance Corporation.
... No Transactions

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

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	37,680	37,634	54,183	74,167	28,107	29,917	60,038	24,384	58,123	37,372	43,170	57,964	542,738	509,680
Corporation income taxes	2,158	2,208	28,239	3,916	1,594	15,574	20,586	2,817	29,114	3,805	3,108	27,265	140,385	117,520
Social insurance taxes and contributions:														
Employment taxes and contributions	29,440	31,525	33,273	35,831	32,957	35,976	47,348	35,749	40,853	32,222	34,020	39,614	428,810	396,939
Unemployment insurance	1,046	2,773	259	794	2,664	522	2,605	10,426	290	1,399	4,880	346	28,004	26,556
Other retirement contributions	343	385	423	358	367	459	370	364	366	424	391	411	4,661	4,805
Excise taxes	3,597	4,808	4,695	4,011	3,249	5,285	4,050	5,253	4,596	4,175	5,989	5,518	55,225	48,057
Estate and gift taxes	990	1,305	1,179	1,105	1,093	1,211	2,378	1,342	1,068	1,060	1,239	1,254	15,225	12,577
Customs duties	1,708	1,688	1,584	1,526	1,419	1,745	1,479	1,620	1,711	1,782	2,039	1,799	20,099	18,802
Miscellaneous receipts	1,706	781	1,575	1,258	1,424	2,418	2,472	1,589	2,003	2,587	2,502	1,725	22,041	18,290
Total—Receipts this year	78,668	83,107	125,408	122,966	72,874	93,108	141,326	83,546	138,124	84,827	97,338	135,895	1,257,187	.....
(On-budget)	55,864	58,700	99,714	94,395	46,880	64,611	104,311	55,366	106,014	60,145	70,949	105,212	922,161	.....
(Off-budget)	22,804	24,407	25,694	28,571	25,995	28,497	37,015	28,179	32,110	24,681	26,389	30,683	335,026	.....
Total—Receipts prior year	76,829	74,629	113,686	112,716	65,979	83,288	132,017	70,642	128,570	80,630	86,737	127,504	.....	1,153,226
(On budget)	55,052	51,215	89,590	90,127	40,879	57,094	96,307	44,520	98,663	57,144	62,056	98,644	.....	841,292
(Off budget)	21,776	23,414	24,096	22,589	25,100	26,194	35,709	26,122	29,906	23,486	24,681	28,860	.....	311,934
Outlays														
Legislative Branch	378	206	204	212	202	198	164	188	191	222	185	210	2,561	2,406
The Judiciary	158	219	190	179	177	386	182	224	159	307	288	189	2,659	2,628
Executive Office of the President	20	18	16	20	14	14	25	16	14	20	38	16	229	194
Funds Appropriated to the President:														
International Security Assistance	3,302	397	366	129	347	92	541	406	258	186	42	240	6,306	7,322
International Development Assistance	557	351	242	388	176	325	518	281	233	506	331	536	4,444	3,855
Other	133	348	17	156	5	-426	101	86	-305	-282	-149	76	-239	349
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	900	2,263	2,614	974	1,369	1,130	1,342	702	26	91	185	340	11,937	16,893
Other	3,993	4,886	3,794	3,815	3,373	4,264	3,873	4,206	4,138	4,220	3,946	4,369	48,875	46,219
Department of Commerce	264	277	282	244	245	261	231	173	201	249	205	282	2,915	2,798
Department of Defense:														
Military:														
Military personnel	6,634	5,357	8,626	2,944	5,835	5,959	8,098	3,150	6,076	6,371	6,123	7,962	73,137	75,904
Operation and maintenance	6,413	7,049	6,953	8,668	6,156	8,169	7,089	6,354	7,890	6,697	7,383	9,074	87,895	94,121
Procurement	5,131	5,132	5,746	4,043	5,600	6,361	4,493	4,545	5,461	4,499	4,842	5,905	61,758	69,936
Research, development, test, and evaluation	2,987	2,875	2,949	2,678	2,252	3,292	2,691	3,090	3,159	2,516	2,936	3,363	34,786	36,968
Military construction	404	388	390	415	344	372	188	465	465	428	555	564	4,979	4,831
Family housing	226	208	241	273	265	303	326	263	294	287	256	374	3,316	3,255
Revolving and management funds	1,568	816	275	-892	542	-1,153	876	569	37	435	565	-18	3,620	-4,745
Other	-217	-28	572	-12	-52	69	-209	93	-189	-153	23	-755	-856	-1,684
Total Military	23,147	21,796	25,752	18,117	20,943	23,372	23,552	18,530	23,195	21,080	22,683	26,468	268,635	278,586
Civil	2,550	2,515	2,550	2,509	2,459	2,471	2,513	2,507	2,542	2,562	2,629	2,596	30,402	29,266
Department of Education	1,805	3,356	2,535	1,102	1,202	1,004	2,068	2,243	2,144	1,454	2,371	3,414	24,699	30,290
Department of Energy	1,710	1,723	1,492	1,269	1,221	1,561	1,263	1,158	1,568	1,362	1,455	2,058	17,840	16,801
Department of Health and Human Services, except Social Security:														
Public Health Service	1,467	1,700	1,633	1,178	1,694	1,954	1,462	1,630	1,919	1,636	1,845	1,641	19,760	18,872
Health Care Financing Administration:														
Grants to States for Medicaid	7,394	6,626	7,088	6,097	6,202	7,220	6,475	6,982	7,456	6,204	7,138	7,153	82,034	75,774
Federal hospital ins. trust fund	7,432	8,006	9,319	7,193	8,196	10,069	8,224	8,339	9,374	8,676	8,937	9,006	102,770	91,604
Federal supp. med. ins. trust fund	4,650	4,838	5,846	4,170	4,213	5,293	4,533	4,623	5,416	5,452	5,153	5,538	59,724	54,254
Other	3,783	3,801	3,782	2,968	2,926	3,605	3,572	3,001	3,565	3,029	3,054	3,502	40,589	44,820
Social Security Administration	2,970	2,061	3,892	1,760	2,087	2,110	5,625	298	2,015	3,637	2,234	4,048	32,736	29,679
Administration for children and families	2,797	2,723	2,828	2,771	2,864	2,359	2,910	2,622	2,208	2,309	2,806	2,158	31,354	27,798
Other	-5,060	-5,060	-5,094	-4,429	-4,525	-5,109	-5,059	-4,501	-5,043	-4,443	-4,620	-5,187	-58,130	-60,020
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	22,546	22,554	22,927	23,097	23,250	23,297	23,398	23,252	26,765	23,420	23,459	23,620	281,586	269,960
Federal disability ins. trust fund	2,992	2,998	2,991	3,054	3,077	3,212	3,231	3,275	3,323	3,278	3,262	3,292	37,984	34,641
Other	-977	-7	-17	-1,559	-10	-13	-1,558	-9	-8	-1,514	-10	-7	-5,689	-6,252
Department of Housing and Urban Development	2,645	2,415	2,309	1,564	1,886	2,278	2,246	2,048	2,125	2,219	2,547	1,492	25,774	25,181

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1994—Continued
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of the Interior	527	600	507	675	499	631	489	448	634	546	495	861	6,910	6,720
Department of Justice	749	905	773	822	734	1,023	802	836	790	881	774	915	10,005	10,170
Department of Labor:														
Unemployment trust fund	2,710	2,762	3,146	3,044	3,080	3,183	2,369	2,128	2,064	1,973	2,196	1,804	30,458	39,869
Other	652	61	673	463	444	26	881	551	729	860	712	408	6,461	4,869
Department of State	843	586	478	407	360	417	251	320	338	294	494	927	5,718	5,385
Department of Transportation:														
Highway trust fund	1,774	1,601	1,516	1,244	1,271	1,135	1,203	1,434	1,755	1,681	2,033	2,130	18,775	16,409
Other	1,377	1,651	1,560	1,432	1,541	1,791	1,459	1,472	1,432	1,544	1,730	1,515	18,503	18,049
Department of the Treasury:														
Interest on the public debt	17,638	22,260	52,712	17,899	16,208	18,122	18,328	23,943	53,306	18,301	19,686	17,875	296,278	292,502
Other	-102	75	983	590	4,931	2,844	1,207	666	-181	222	4	-257	10,981	6,300
Department of Veterans Affairs:														
Compensation and pensions	1,400	1,406	2,748	61	1,434	1,463	2,787	97	1,458	1,441	1,510	2,826	18,632	17,012
National service life	66	57	75	68	57	122	72	74	77	76	77	68	888	735
United States government life	2	1	2	1	1	2	2	2	2	2	2	1	19	20
Other	1,338	1,705	1,613	2,001	1,618	1,179	1,045	1,472	1,464	1,549	1,530	1,347	17,862	17,721
Environmental Protection Agency	430	506	458	456	430	543	440	439	520	523	503	607	5,855	5,930
General Services Administration	239	-489	384	-658	344	231	-549	417	475	-704	423	222	334	743
National Aeronautics and Space Administration	1,079	1,214	1,191	1,015	1,029	1,275	986	1,110	1,105	994	1,304	1,393	13,694	14,305
Office of Personnel Management	3,335	2,879	3,079	3,249	3,098	3,207	3,413	3,012	3,361	3,349	3,272	3,340	38,596	36,794
Small Business Administration	14	146	49	-7	27	64	52	70	68	78	123	96	779	785
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	52	-182	-1,322	-452	-3,558	-379	-145	-382	30	-237	-2,355	-567	-9,498	-9,834
Savings association insurance fund	-5	4	8	-25	-492	-7	-2	-16	-3	-5	-825	170	-1,197	-943
FSLIC resolution fund	(* *)	8	-140	-93	-253	-15	-552	207	-14	-4	321	180	-357	2,362
Postal Service:														
Public enterprise funds (off-budget)	-509	-237	146	194	184	-746	-1,049	60	-122	543	224	2,414	1,103	1,441
Payment to the Postal Service fund	61			23			23			23			130	161
Resolution Trust Corporation	7	-1,169	2,471	-74	-678	-439	783	1,777	1,233	-319	-568	1,115	4,138	-19,153
Tennessee Valley Authority	106	168	101	212	32	-18	101	213	78	122	64	32	1,210	1,629
Other independent agencies	1,705	2,048	1,109	1,224	1,780	1,973	1,489	1,474	-1,569	1,558	1,614	1,589	15,995	14,345
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,572	-2,449	-2,592	-2,601	-2,592	-2,733	-2,585	-2,557	-2,559	-3,167	-2,643	-5,720	-34,770	-34,601
Interest received by trust funds	-359	-5,173	-36,027	-122	-458	-130	-726	-5,467	-36,407	35	-699	-164	-85,698	-82,325
Rents and royalties on outer continental shelf lands	-21	-461	-145	-313	-223	-266	-136	-475	-268	-9	-408	-276	-3,001	-2,785
Other	(* *)	(* *)	(* *)	(* *)			(* *)	(* *)	(* *)		(* *)	(* *)	(* *)	(* *)
Totals this year:														
Total outlays	124,090	121,488	133,114	107,718	114,440	125,423	123,872	115,602	123,275	118,025	121,608	131,903	1,460,557	.....
(On-budget)	100,567	96,724	121,431	83,526	88,523	100,259	100,625	89,731	108,166	93,164	95,279	103,189	1,181,185	.....
(Off-budget)	23,523	24,764	11,683	24,192	25,917	25,164	23,247	25,871	15,108	24,861	26,329	28,714	279,372	.....
Total-surplus (+) or deficit (-)	-45,422	-38,381	-7,705	+15,248	-41,566	-32,315	+17,454	-32,057	+14,850	-33,198	-24,270	+3,993	-203,370	.....
(On-budget)	-44,704	-38,024	-21,717	+10,869	-41,644	-35,648	+3,686	-34,365	-2,152	-33,018	-24,330	+2,024	-259,024	.....
(Off-budget)	-719	-357	+14,012	+4,379	+77	+3,333	+13,768	+2,308	+17,002	-180	+60	+1,969	+55,654	.....
Total borrowing from the public	4,255	71,028	13,449	-6,933	31,633	26,511	-21,801	27,649	2,098	-3,245	52,350	-11,996	184,998	248,594
Total-outlays prior year	125,620	107,355	152,633	82,899	114,477	127,263	124,200	107,605	117,471	120,207	109,815	118,987	.....	1,408,532
(On-budget)	103,780	83,436	116,572	84,925	89,720	103,025	101,752	83,210	103,477	96,243	84,949	90,857	.....	1,141,945
(Off-budget)	21,841	23,919	36,061	-2,025	24,757	24,237	22,448	24,395	13,994	23,964	24,867	28,130	.....	266,587
Total-surplus (+) or deficit (-) prior year	-48,792	-32,726	-38,947	+29,817	-48,498	-43,974	+7,817	-36,963	+11,099	-39,577	-23,078	+8,517	.....	-255,306
(On-budget)	-48,727	-32,221	-26,982	+5,202	-48,842	-45,931	-5,445	-38,690	-4,813	-39,099	-22,893	+7,787	.....	-300,653
(Off-budget)	-65	-505	-11,965	+24,614	+344	+1,957	+13,261	+1,727	+15,912	-478	-186	+730	.....	+45,347

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of September 30, 1994
 [\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	554	649	-95	6,027	6,423	-396	12,672	12,277	12,206
Black lung disability	435	436	-1	985	988	-3	.....	.....	.....
Federal disability insurance	3,039	3,292	-253	34,049	37,984	-3,935	10,237	6,649	6,100
Federal employees life and health .....	.....	-139	139	.....	-1,440	1,440	20,484	22,372	22,503
Federal employees retirement	24,208	3,174	21,034	64,548	36,810	27,738	318,583	325,307	346,317
Federal hospital insurance	9,465	9,006	459	106,195	102,770	3,425	126,078	129,114	128,716
Federal old-age and survivors insurance	28,256	23,620	4,636	342,278	281,586	60,691	355,510	411,702	413,425
Federal supplementary medical insurance ...	4,439	5,538	-1,099	57,367	59,724	-2,357	23,268	21,968	21,489
Highways	1,210	2,310	-1,101	18,106	22,380	-4,274	22,004	18,848	17,694
Military advances	923	1,159	-235	13,036	13,221	-185	.....	.....	.....
Railroad retirement	327	650	-323	8,091	7,800	292	11,961	12,251	12,203
Military retirement	971	2,261	-1,290	34,860	26,717	8,142	96,690	106,558	105,367
Unemployment	525	1,804	-1,279	33,816	30,458	3,358	36,607	41,247	39,788
Veterans life insurance	23	98	-74	1,427	1,195	232	13,253	13,551	13,477
All other trust	492	887	-395	5,395	4,262	1,132	10,784	12,417	12,251
Total trust fund receipts and outlays and investments held from Table 6-D	74,867	54,744	20,123	726,179	630,877	95,301	1,058,131	1,134,261	1,151,534
Less: Interfund transactions	29,824	29,824	.....	206,786	206,786	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	45,043	24,920	20,123	519,392	424,091	95,301			
Total Federal fund receipts and outlays	93,839	109,969	-16,130	770,941	1,069,613	-298,672			
Less: Interfund transactions	408	408	.....	861	861	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	93,431	109,561	-16,130	770,080	1,068,751	-298,672			
Less: offsetting proprietary receipts	2,578	2,578	.....	32,285	32,285	.....		
Net budget receipts & outlays	135,895	131,903	3,993	1,257,187	1,460,557	-203,370			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 1994 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	57,964	542,738	509,680
Corporation income taxes	27,265	140,385	117,520
Social insurance taxes and contributions:			
Employment taxes and contributions	39,614	428,810	396,939
Unemployment insurance	346	28,004	26,556
Other retirement contributions	411	4,661	4,805
Excise taxes	5,518	55,225	48,057
Estate and gift taxes	1,254	15,225	12,577
Customs	1,799	20,099	18,802
Miscellaneous	1,725	22,041	18,290
Total	135,895	1,257,187	1,153,228
NET OUTLAYS			
National defense	27,657	281,451	291,086
International affairs	2,323	17,249	16,826
General science, space, and technology	1,772	17,602	17,030
Energy	987	5,398	4,467
Natural resources and environment	2,156	20,902	20,239
Agriculture	236	15,131	20,443
Commerce and housing credit	2,623	-4,851	-22,725
Transportation	3,583	36,835	35,004
Community and Regional Development	1,469	11,877	9,071
Education, training, employment and social services	5,088	44,730	50,012
Health	9,106	106,495	99,576
Medicare	13,032	144,747	130,552
Income security	17,101	213,972	207,257
Social Security	26,912	319,565	304,585
Veterans benefits and services	4,257	37,637	35,720
Administration of justice	1,362	15,283	14,955
General government	1,292	11,348	13,009
Interest	16,944	202,957	198,811
Undistributed offsetting receipts	-5,996	-37,772	-37,386
Total	131,903	1,460,557	1,408,532

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19* — (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19* —
- The United States Budget in Brief, FY 19* —
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the October 1994 Statement will be 2:00 pm EST November 22, 1994.

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 512-1800. The subscription price is
\$35.00 per year (domestic), \$43.75 per year (foreign).
No single copies are sold.

The Monthly Treasury Statement is now available on the Department of Commerce's Economic Bulletin Board.
For information call (202)482-2939.

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Monthly Treasury Statement

JOURNAL of Receipts and Outlays
of the United States Government

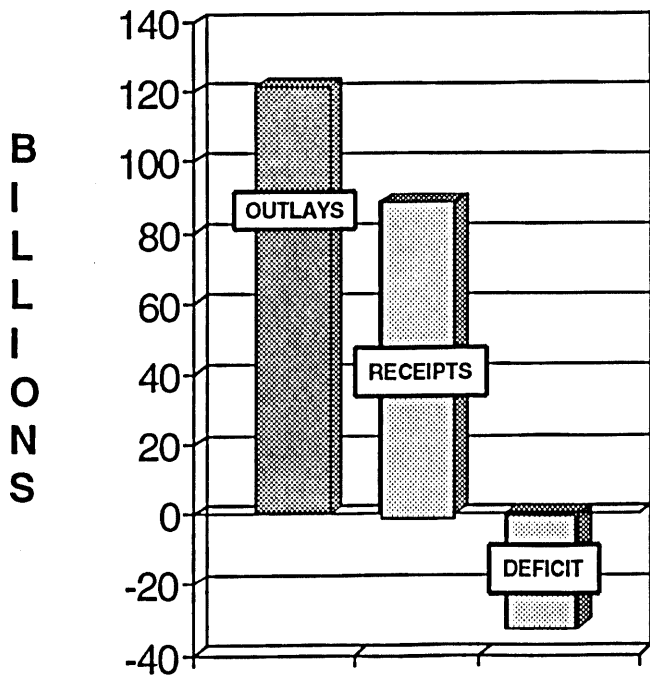
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For Fiscal Year 1995 Through October 31, 1994, and Other Periods

Highlight

This issue includes budget estimates for full fiscal years 1995 and 1996, based on the *Mid-Session Review of the FY 1995 Budget*, released by the Office of Management and Budget on July 14, 1994.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH OCTOBER 1994



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1994			
October	78,668	124,090	45,422
November	83,107	121,488	38,381
December	125,408	133,114	7,705
January	122,966	107,718	-15,248
February	72,874	114,440	41,566
March	93,108	125,423	32,315
April	141,326	123,872	-17,454
May	83,546	115,602	32,057
June	138,124	123,275	-14,850
July	84,827	118,025	33,198
August	97,338	121,608	24,270
September	135,895	131,903	-3,993
Year-to-Date	1,257,187	1,460,557	203,370
FY 1995			
October	89,024	121,472	32,448
Year-to-Date	89,024	121,472	32,448

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

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, October 1994 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1994)	Budget Estimates Next Fiscal Year (1996) ¹
Total on-budget and off-budget results:					
Total receipts	89,024	89,024	1,354,333	78,668	1,425,699
On-budget receipts	65,384	65,384	1,000,459	55,864	1,052,086
Off-budget receipts	23,639	23,639	353,874	22,804	373,613
Total outlays	121,472	121,472	1,521,447	124,090	1,604,939
On-budget outlays	95,298	95,298	1,229,419	100,567	1,298,044
Off-budget outlays	26,174	26,174	292,028	23,523	306,895
Total surplus (+) or deficit (-)	-32,448	-32,448	-167,114	-45,422	-179,240
On-budget surplus (+) or deficit (-)	-29,914	-29,914	-228,960	-44,704	-245,958
Off-budget surplus (+) or deficit (-)	-2,535	-2,535	+61,846	-719	+66,718
Total on-budget and off-budget financing	32,448	32,448	167,114	45,422	179,240
Means of financing:					
Borrowing from the public	32,457	32,457	175,699	4,255	192,078
Reduction of operating cash, increase (-)	-480	-480	.....	33,646	.....
By other means	471	471	-8,585	7,521	-12,838

¹These figures are based on the *Mid-Session Review of the FY 1995 Budget*, released by the Office of Management and Budget on July 14, 1994.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995

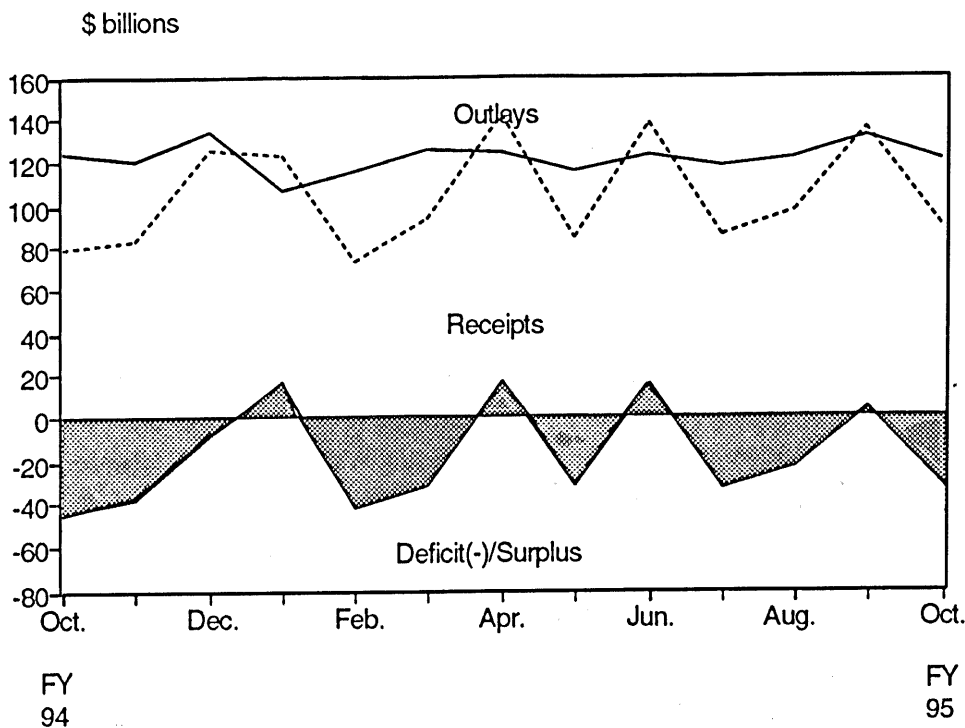


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1994 and 1995

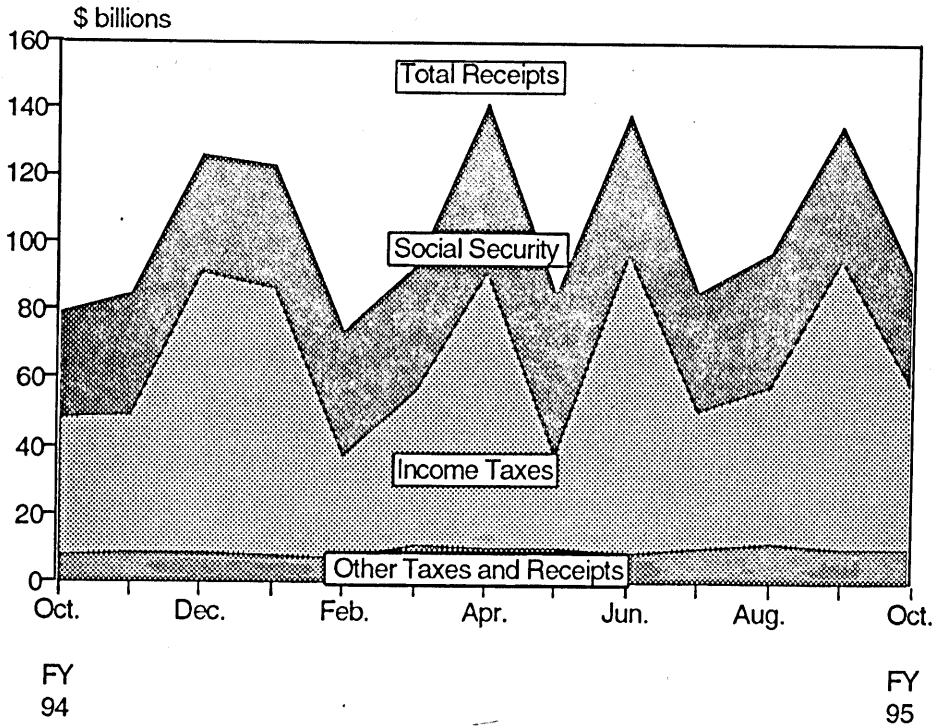


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1994 and 1995

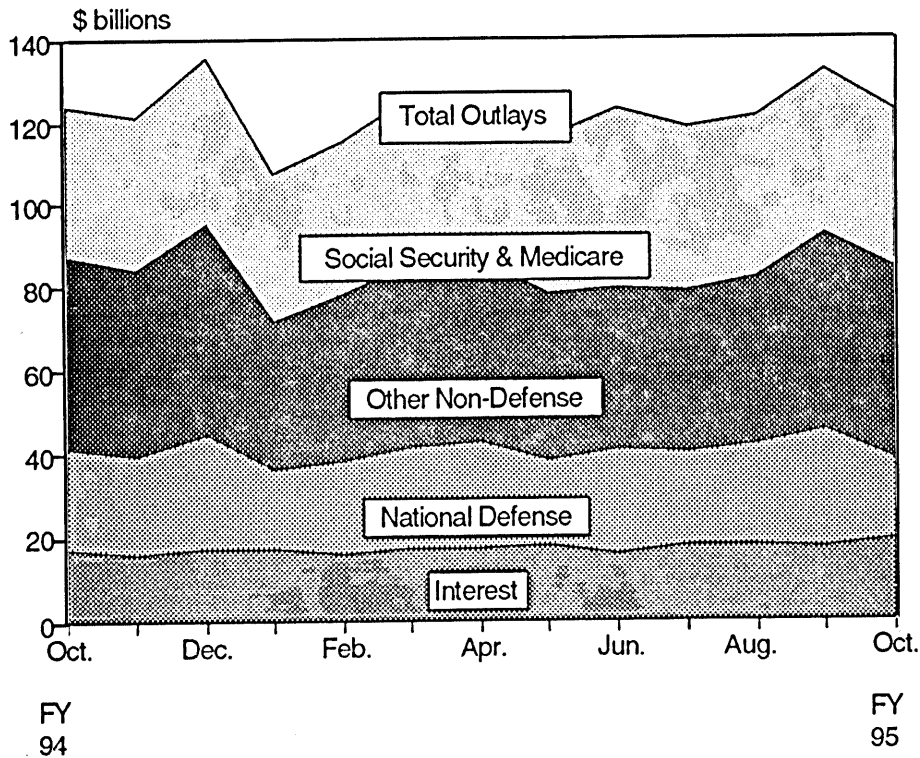


Table 3. Summary of Receipts and Outlays of the U.S. Government, October 1994 and Other Periods
 [\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	43,239	43,239	37,680	603,065
Corporation income taxes	3,470	3,470	2,158	143,950
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	23,639	23,639	22,804	353,874
Employment taxes and contributions (on-budget)	7,624	7,624	6,636	103,063
Unemployment insurance	1,073	1,073	1,046	27,756
Other retirement contributions	351	351	343	4,578
Excise taxes	4,275	4,275	3,597	55,975
Estate and gift taxes	1,206	1,206	990	14,706
Customs duties	1,848	1,848	1,708	21,986
Miscellaneous receipts	2,300	2,300	1,706	25,380
Total Receipts	89,024	89,024	78,668	1,354,333
(On-budget)	65,384	65,384	55,864	1,000,459
(Off-budget)	23,639	23,639	22,804	353,874
Budget Outlays				
Legislative Branch	354	354	378	2,931
The Judiciary	184	184	158	3,078
Executive Office of the President	18	18	20	197
Funds Appropriated to the President	3,601	3,601	3,993	11,143
Department of Agriculture	7,599	7,599	4,893	61,277
Department of Commerce	305	305	264	3,690
Department of Defense—Military	17,672	17,672	23,147	258,894
Department of Defense—Civil	2,638	2,638	2,550	31,159
Department of Education	1,949	1,949	1,805	30,302
Department of Energy	1,683	1,683	1,710	15,663
Department of Health and Human Services, except Social Security	23,050	23,050	25,432	341,677
Department of Health and Human Services, Social Security	26,072	26,072	24,562	331,313
Department of Housing and Urban Development	2,903	2,903	2,645	27,755
Department of the Interior	884	884	527	7,306
Department of Justice	908	908	749	11,641
Department of Labor	2,353	2,353	3,362	32,720
Department of State	488	488	843	5,394
Department of Transportation	3,444	3,444	3,151	37,495
Department of the Treasury:				
Interest on the Public Debt	19,732	19,732	17,638	324,235
Other	34	34	-102	16,970
Department of Veterans Affairs	1,699	1,699	2,806	37,737
Environmental Protection Agency	438	438	430	6,658
General Services Administration	-651	-651	239	895
National Aeronautics and Space Administration	845	845	1,079	14,439
Office of Personnel Management	3,410	3,410	3,335	40,437
Small Business Administration	65	65	14	752
Other independent agencies:				
Resolution Trust Corporation	-471	-471	7	-11,113
Other	3,476	3,476	1,409	7,935
Allowances				-1,075
Undistributed offsetting receipts:				
Interest	-611	-611	-359	-91,780
Other	-2,596	-2,596	-2,593	-38,279
Total outlays	121,472	121,472	124,090	1,521,447
(On-budget)	95,298	95,298	100,567	1,229,419
(Off-budget)	26,174	26,174	23,523	292,028
Surplus (+) or deficit (-)	-32,448	-32,448	-45,422	-167,114
(On-budget)	-29,914	-29,914	-44,704	-228,960
(Off-budget)	-2,535	-2,535	-719	+61,846

¹These figures are based on the *Mid-Session Review of the FY 1995 Budget*, released by the Office of Management and Budget on July 14, 1994.
 Note: Details may not add to totals due to rounding.

Table 4. Receipts of the U.S. Government, October 1994 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	40,480			40,480			34,284		
Presidential Election Campaign Fund							27		
Other	3,919			3,919			4,053		
Total—Individual income taxes	44,399	1,160	43,239	44,399	1,160	43,239	38,364	684	37,680
Corporation income taxes	5,513	2,043	3,470	5,513	2,043	3,470	4,269	2,111	2,158
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	19,673		19,673	19,673		19,673	20,597		20,597
Self-Employment Contributions Act taxes	338		338	338		338			
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	20,011		20,011	20,011		20,011	20,597		20,597
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	3,592		3,592	3,592		3,592	2,207		2,207
Self-Employment Contributions Act taxes	36		36	36		36			
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Other									
Total—FDI trust fund	3,628		3,628	3,628		3,628	2,207		2,207
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	7,189		7,189	7,189		7,189	6,328		6,328
Self-Employment Contributions Act taxes	90		90	90		90			
Receipts from Railroad Retirement Board									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Total—FHI trust fund	7,279		7,279	7,279		7,279	6,328		6,328
Railroad retirement accounts:									
Rail industry pension fund	200	7	193	200	7	193	173	(*)	173
Railroad Social Security equivalent benefit	153		153	153		153	135		135
Total—Employment taxes and contributions	31,270	7	31,263	31,270	7	31,263	29,440	(*)	29,440
Unemployment insurance:									
State taxes deposited in Treasury	791		791	791		791	804		804
Federal Unemployment Tax Act taxes	281	4	277	281	4	277	241	4	238
Railroad unemployment taxes	5		5	5		5	5		5
Railroad debt repayment							(*)		(*)
Total—Unemployment insurance	1,077	4	1,073	1,077	4	1,073	1,050	4	1,046
Other retirement contributions:									
Federal employees retirement — employee contributions	342		342	342		342	338		338
Contributions for non-federal employees	9		9	9		9	5		5
Total—Other retirement contributions	351		351	351		351	343		343
Total—Social insurance taxes and contributions	32,698	11	32,687	32,698	11	32,687	30,832	4	30,828
Excise taxes:									
Miscellaneous excise taxes ¹	2,355	30	2,325	2,355	30	2,325	1,716	31	1,685
Airport and airway trust fund	444	6	438	444	6	438	439		439
Highway trust fund	1,453	1	1,452	1,453	1	1,452	1,420	1	1,419
Black lung disability trust fund	60		60	60		60	55		55
Total—Excise taxes	4,312	37	4,275	4,312	37	4,275	3,630	32	3,597
Estate and gift taxes	1,234	28	1,206	1,234	28	1,206	1,015	25	990
Customs duties	1,961	114	1,848	1,961	114	1,848	1,798	90	1,708
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	1,954		1,954	1,954		1,954	1,524		1,524
All other	351	6	345	351	6	345	183	1	182
Total — Miscellaneous receipts	2,306	6	2,300	2,306	6	2,300	1,707	1	1,706
Total — Receipts	92,423	3,399	89,024	92,423	3,399	89,024	81,615	2,948	78,668
Total — On-budget	68,784	3,399	65,384	68,784	3,399	65,384	58,811	2,948	55,864
Total — Off-budget	23,639		23,639	23,639		23,639	22,804		22,804

¹Includes amounts for the windfall profits tax pursuant to P.L. 96-223.
... No Transactions.

(*) Less than \$500,000.
Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, October 1994 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	35	(*)	35	35	(*)	35	37	(*)	37
House of Representatives	67	(*)	66	67	(*)	66	61	1	60
Joint items	7	.....	7	7	.....	7	8	.....	8
Congressional Budget Office	2	.....	2	2	.....	2	2	.....	2
Architect of the Capitol	21	1	20	21	1	20	20	1	20
Library of Congress	172	.....	172	172	.....	172	198	.....	198
Government Printing Office:									
Revolving fund (net)	13	.....	13	13	.....	13	13	.....	13
General fund appropriations	6	.....	6	6	.....	6	3	.....	3
General Accounting Office	29	.....	29	29	.....	29	35	.....	35
United States Tax Court	2	.....	2	2	.....	2	2	.....	2
Other Legislative Branch agencies	3	.....	3	3	.....	3	3	.....	3
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	(*)	(*)
Intrabudgetary transactions	-1	.....	-1	-1	.....	-1	-1	.....	-1
Total—Legislative Branch	355	1	354	355	1	354	379	2	378
The Judiciary:									
Supreme Court of the United States	2	.....	2	2	.....	2	1	.....	1
Courts of Appeals, District Courts, and other judicial services	174	(*)	174	174	(*)	174	151	(*)	151
Other	8	.....	8	8	.....	8	6	.....	6
Total—The Judiciary	184	(*)	184	184	(*)	184	158	(*)	158
Executive Office of the President:									
Compensation of the President and the White House Office	4	.....	4	4	.....	4	4	.....	4
Office of Management and Budget	5	.....	5	5	.....	5	5	.....	5
Other	9	.....	9	9	.....	9	10	.....	10
Total—Executive Office of the President	18	.....	18	18	.....	18	20	.....	20
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	80	20	61	80	20	61	52	10	41
Foreign military financing grants	1,914	.....	1,914	1,914	.....	1,914	1,865	.....	1,865
Economic support fund	1,280	.....	1,280	1,280	.....	1,280	1,400	.....	1,400
Military assistance .....	(*)	.....	(*)	(*)	.....	(*)	3	.....	3
Peacekeeping Operations	4	.....	4	4	.....	4	.....	.....	.....
Other	3	.....	3	3	.....	3	2	.....	2
Proprietary receipts from the public .....	.....	6	-6	.....	6	-6	.....	9	-9
Total—International Security Assistance	3,282	26	3,255	3,282	26	3,255	3,322	20	3,302
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association									
Association	246	.....	246	246	.....	246	194	.....	194
International organizations and programs	91	.....	91	91	.....	91	9	.....	9
Other	134	.....	134	134	.....	134	129	.....	129
Total—Multilateral Assistance	472	.....	472	472	.....	472	331	.....	331
Agency for International Development:									
Functional development assistance program	90	.....	90	90	.....	90	130	.....	130
Sub-Saharan Africa development assistance	64	.....	64	64	.....	64	46	.....	46
Operating expenses	28	.....	28	28	.....	28	48	.....	48
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	96	3	93	96	3	93	34	7	26
Proprietary receipts from the public .....	.....	30	-30	.....	30	-30	.....	38	-38
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Agency for International Development	277	32	245	277	32	245	257	46	212
Peace Corps	8	.....	8	8	.....	8	14	.....	14
Overseas Private Investment Corporation	2	10	-8	2	10	-8	2	12	-9
Other	10	1	9	10	1	9	9	(*)	9
Total—International Development Assistance	769	43	726	769	43	726	614	57	557
International Monetary Programs	-141	.....	-141	-141	.....	-141	218	.....	218
Military Sales Programs:									
Special defense acquisition fund	23	42	-19	23	42	-19	46	(*)	46
Foreign military sales trust fund	1,076	.....	1,076	1,076	.....	1,076	1,035	.....	1,035
Kuwait civil reconstruction trust fund .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Proprietary receipts from the public .....	.....	1,298	-1,298	.....	1,298	-1,298	.....	1,166	-1,166
Other	1	.....	1	1	.....	1	(*)	.....	(*)
Total—Funds Appropriated to the President	5,011	1,410	3,601	5,011	1,410	3,601	5,236	1,243	3,993

Table 5. Outlays of the U.S. Government, October 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	59	.....	59	59	.....	59	56	.....	56
Cooperative State Research Service	31	.....	31	31	.....	31	33	.....	33
Extension Service	28	.....	28	28	.....	28	33	.....	33
Animal and Plant Health Inspection Service	42	.....	42	42	.....	42	33	.....	33
Food Safety and Inspection Service	39	.....	39	39	.....	39	38	.....	38
Agricultural Marketing Service	111	.....	111	111	.....	111	110	1	109
Soil Conservation Service:									
Watershed and flood prevention operations	30	.....	30	30	.....	30	26	.....	26
Conservation operations	35	.....	35	35	.....	35	39	.....	39
Other	8	.....	8	8	.....	8	6	.....	6
Agricultural Stabilization and Conservation Service:									
Conservation programs	1,686	.....	1,686	1,686	.....	1,686	507	.....	507
Other	42	.....	42	42	.....	42	47	.....	47
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	144	106	38	144	106	38	247	101	146
Rural housing insurance fund	285	216	69	285	216	69	254	259	-5
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salaries and expenses	48	.....	48	48	.....	48	46	.....	46
Other	11	(* *)	11	11	(* *)	11	9	(* *)	9
Total—Farmers Home Administration	487	322	165	487	322	165	555	360	196
Foreign assistance programs	22	.....	22	22	.....	22	-51	.....	-51
Rural Development Administration:									
Rural development insurance fund	91	29	62	91	29	62	107	43	64
Rural water and waste disposal grants	30	.....	30	30	.....	30	26	.....	26
Other	3	.....	3	3	.....	3	2	.....	2
Rural Electrification Administration	58	190	-132	58	190	-132	56	292	-236
Federal Crop Insurance Corporation	85	86	-1	85	86	-1	151	72	80
Commodity Credit Corporation:									
Price support and related programs	2,006	279	1,727	2,006	279	1,727	1,358	408	950
National Wool Act Program .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Food and Nutrition Service:									
Food stamp program	2,128	.....	2,128	2,128	.....	2,128	2,053	.....	2,053
State child nutrition programs	528	.....	528	528	.....	528	439	.....	439
Women, infants and children programs	312	.....	312	312	.....	312	239	.....	239
Other	86	.....	86	86	.....	86	34	.....	34
Total—Food and Nutrition Service	3,054	.....	3,054	3,054	.....	3,054	2,766	.....	2,766
Forest Service:									
National forest system	121	.....	121	121	.....	121	151	.....	151
Forest and rangeland protection	166	.....	166	166	.....	166	42	.....	42
Forest service permanent appropriations	235	.....	235	235	.....	235	9	.....	9
Other	39	.....	39	39	.....	39	30	.....	30
Total—Forest Service	561	.....	561	561	.....	561	233	.....	233
Other	56	3	52	56	3	52	49	3	46
Proprietary receipts from the public .....	.....	57	-57	.....	57	-57	.....	111	-111
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Total—Department of Agriculture	8,566	967	7,599	8,566	967	7,599	6,181	1,288	4,893
Department of Commerce:									
Economic Development Administration	23	3	21	23	3	21	22	1	21
Bureau of the Census	44	.....	44	44	.....	44	34	.....	34
Promotion of Industry and Commerce	20	.....	20	20	.....	20	22	.....	22
Science and Technology:									
National Oceanic and Atmospheric Administration	180	1	180	180	1	180	164	(* *)	163
Patent and Trademark Office	-7	.....	-7	-7	.....	-7	-3	.....	-3
National Institute of Standards and Technology	29	.....	29	29	.....	29	23	.....	23
Other	11	4	7	11	4	7	11	3	7
Total—Science and Technology	213	4	209	213	4	209	194	4	191
Other	20	.....	20	20	.....	20	9	.....	9
Proprietary receipts from the public .....	.....	9	-9	.....	9	-9	.....	12	-12
Intrabudgetary transactions .....	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	.....	.....
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	320	16	305	320	16	305	280	16	264

Table 5. Outlays of the U.S. Government, October 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	1,093	.....	1,093	1,093	.....	1,093	2,204	.....	2,204
Department of the Navy	1,695	.....	1,695	1,695	.....	1,695	2,241	.....	2,241
Department of the Air Force	924	.....	924	924	.....	924	2,190	.....	2,190
Total—Military personnel	3,713	.....	3,713	3,713	.....	3,713	6,634	.....	6,634
Operation and maintenance:									
Department of the Army	1,623	.....	1,623	1,623	.....	1,623	1,519	.....	1,519
Department of the Navy	1,451	.....	1,451	1,451	.....	1,451	1,599	.....	1,599
Department of the Air Force	1,492	.....	1,492	1,492	.....	1,492	1,694	.....	1,694
Defense agencies	1,539	.....	1,539	1,539	.....	1,539	1,601	.....	1,601
Total—Operation and maintenance	6,105	.....	6,105	6,105	.....	6,105	6,413	.....	6,413
Procurement:									
Department of the Army	713	.....	713	713	.....	713	749	.....	749
Department of the Navy	1,937	.....	1,937	1,937	.....	1,937	2,116	.....	2,116
Department of the Air Force	1,312	.....	1,312	1,312	.....	1,312	1,998	.....	1,998
Defense agencies	292	.....	292	292	.....	292	269	.....	269
Total—Procurement	4,254	.....	4,254	4,254	.....	4,254	5,131	.....	5,131
Research, development, test, and evaluation:									
Department of the Army	337	.....	337	337	.....	337	462	.....	462
Department of the Navy	697	.....	697	697	.....	697	506	.....	506
Department of the Air Force	852	.....	852	852	.....	852	1,337	.....	1,337
Defense agencies	614	.....	614	614	.....	614	682	.....	682
Total—Research, development, test and evaluation	2,501	.....	2,501	2,501	.....	2,501	2,987	.....	2,987
Military construction:									
Department of the Army	61	.....	61	61	.....	61	53	.....	53
Department of the Navy	47	.....	47	47	.....	47	91	.....	91
Department of the Air Force	121	.....	121	121	.....	121	95	.....	95
Defense agencies	196	.....	196	196	.....	196	166	.....	166
Total—Military construction	425	.....	425	425	.....	425	404	.....	404
Family housing:									
Department of the Army	89	.....	89	89	.....	89	75	.....	75
Department of the Navy	70	.....	70	70	.....	70	64	.....	64
Department of the Air Force	77	.....	77	77	.....	77	82	.....	82
Defense agencies	13	3	10	13	3	10	8	3	5
Revolving and management funds:									
Department of the Army	-41	.....	-41	-41	.....	-41	-99	.....	-99
Department of the Navy	29	.....	29	29	.....	29	-17	.....	-17
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense business operations fund	174	.....	174	174	.....	174	1,697	.....	1,697
Other	-14	(*)	-14	-14	(*)	-14	-12	1	-13
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of the Navy	5	1	4	5	1	4	9	1	8
Department of the Air Force .....	(*)	.....	(*)	(*)	.....	(*)	1	1	(*)
Defense agencies	10	.....	10	10	.....	10	49	.....	49
Proprietary receipts from the public:									
Department of the Army .....	.....	23	-23	.....	23	-23	.....	118	-118
Department of the Navy .....	.....	71	-71	.....	71	-71	.....	129	-129
Department of the Air Force .....	.....	159	-159	.....	159	-159	.....	106	-106
Defense agencies .....	.....	130	-130	.....	130	-130	.....	191	-191
Intrabudgetary transactions:									
Department of the Army	118	.....	118	118	.....	118	123	.....	123
Department of the Navy	439	.....	439	439	.....	439	11	.....	11
Department of the Air Force	101	.....	101	101	.....	101	90	.....	90
Defense agencies	-9	.....	-9	-9	.....	-9	47	.....	47
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies .....	.....	(*)	(*)	.....	(*)	(*)	.....	.....	.....
Total—Department of Defense—Military	18,060	388	17,672	18,060	388	17,672	23,696	550	23,147

Table 5. Outlays of the U.S. Government, October 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	106	.....	106	106	.....	106	80	.....	80
Operation and maintenance, general	144	.....	144	144	.....	144	87	.....	87
Other	144	.....	144	144	.....	144	164	.....	164
Proprietary receipts from the public .....	.....	18	-18	.....	18	-18	.....	9	-9
Total—Corps of Engineers	394	18	376	394	18	376	332	9	322
Military retirement:									
Payment to military retirement fund	11,470	.....	11,470	11,470	.....	11,470	11,908	.....	11,908
Retired pay .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Military retirement fund	2,287	.....	2,287	2,287	.....	2,287	2,218	.....	2,218
Intrabudgetary transactions	-11,470	.....	-11,470	-11,470	.....	-11,470	-11,908	.....	-11,908
Education benefits	-26	.....	-26	-26	.....	-26	8	.....	8
Other	4	(* *)	3	4	(* *)	3	2	(* *)	2
Proprietary receipts from the public .....	.....	2	-2	.....	2	-2	.....	1	-1
Total—Department of Defense—Civil	2,659	21	2,638	2,659	21	2,638	2,560	10	2,550
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	356	.....	356	356	.....	356	387	.....	387
Impact aid	34	.....	34	34	.....	34	6	.....	6
School improvement programs	102	.....	102	102	.....	102	117	.....	117
Indian education	5	.....	5	5	.....	5	6	.....	6
Other	2	.....	2	2	.....	2	1	.....	1
Total—Office of Elementary and Secondary Education	499	.....	499	499	.....	499	516	.....	516
Office of Bilingual Education and Minority Languages									
Affairs	15	.....	15	15	.....	15	15	.....	15
Office of Special Education and Rehabilitative Services:									
Special education	247	.....	247	247	.....	247	224	.....	224
Rehabilitation services and disability research	165	.....	165	165	.....	165	183	.....	183
Special institutions for persons with disabilities	10	.....	10	10	.....	10	6	.....	6
Office of Vocational and Adult Education	119	.....	119	119	.....	119	71	.....	71
Office of Postsecondary Education:									
College housing loans	6	17	-11	6	17	-11	.....	11	-11
Student financial assistance	750	.....	750	750	.....	750	703	.....	703
Federal family education loans	3	.....	3	3	.....	3	-35	.....	-35
Higher education	66	.....	66	66	.....	66	65	.....	65
Howard University	1	.....	1	1	.....	1	7	.....	7
Other	5	.....	5	5	.....	5	-2	.....	-2
Total—Office of Postsecondary Education	831	17	814	831	17	814	738	11	727
Office of Educational Research and Improvement	44	.....	44	44	.....	44	34	.....	34
Departmental management	39	.....	39	39	.....	39	34	.....	34
Proprietary receipts from the public .....	.....	3	-3	.....	3	-3	.....	4	-4
Total—Department of Education	1,969	20	1,949	1,969	20	1,949	1,821	15	1,805
Department of Energy:									
Atomic energy defense activities	1,084	.....	1,084	1,084	.....	1,084	1,083	.....	1,083
Energy programs:									
General science and research activities	85	.....	85	85	.....	85	120	.....	120
Energy supply, R and D activities	297	.....	297	297	.....	297	300	.....	300
Uranium supply and enrichment activities	1	.....	1	1	.....	1	3	.....	3
Fossil energy research and development	31	.....	31	31	.....	31	31	.....	31
Energy conservation	35	.....	35	35	.....	35	33	.....	33
Strategic petroleum reserve	21	.....	21	21	.....	21	16	.....	16
Clean coal technology .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	22	.....	22	22	.....	22	27	.....	27
Other	74	(* *)	74	74	(* *)	74	29	(* *)	28
Total—Energy programs	566	(* *)	566	566	(* *)	566	558	(* *)	558
Power Marketing Administration	182	135	47	182	135	47	167	89	78
Departmental administration	253	.....	253	253	.....	253	29	.....	29
Proprietary receipts from the public .....	.....	205	-205	.....	205	-205	.....	58	-58
Intrabudgetary transactions	-59	.....	-59	-59	.....	-59	22	.....	22
Offsetting governmental receipts .....	.....	4	-4	.....	4	-4	.....	2	-2
Total—Department of Energy	2,027	344	1,683	2,027	344	1,683	1,860	149	1,710

Table 5. Outlays of the U.S. Government, October 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	79	(*)	79	79	(*)	79	60	(*)	60
Health Resources and Services Administration	178	.....	178	178	.....	178	131	.....	131
Indian Health Services	158	.....	158	158	.....	158	136	.....	136
Centers for Disease Control and Prevention	162	.....	162	162	.....	162	98	.....	98
National Institutes of Health	768	.....	768	768	.....	768	781	.....	781
Substance Abuse and Mental Health Services Administration	191	.....	191	191	.....	191	200	.....	200
Agency for Health Care Policy and Research	12	.....	12	12	.....	12	10	.....	10
Assistant secretary for health	55	.....	55	55	.....	55	51	.....	51
Total—Public Health Service	1,603	(*)	1,603	1,603	(*)	1,603	1,467	(*)	1,467
Health Care Financing Administration:									
Grants to States for Medicaid	6,622	.....	6,622	6,622	.....	6,622	7,394	.....	7,394
Payments to health care trust funds	3,062	.....	3,062	3,062	.....	3,062	3,765	.....	3,765
Federal hospital insurance trust fund:									
Benefit payments	7,737	.....	7,737	7,737	.....	7,737	7,338	.....	7,338
Administrative expenses	96	.....	96	96	.....	96	94	.....	94
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	7,834	.....	7,834	7,834	.....	7,834	7,432	.....	7,432
Federal supplementary medical insurance trust fund:									
Benefit payments	4,681	.....	4,681	4,681	.....	4,681	4,520	.....	4,520
Administrative expenses	118	.....	118	118	.....	118	129	.....	129
Total—FSMI trust fund	4,799	.....	4,799	4,799	.....	4,799	4,650	.....	4,650
Other	-7	.....	-7	-7	.....	-7	18	.....	18
Total—Health Care Financing Administration	22,309	.....	22,309	22,309	.....	22,309	23,259	.....	23,259
Social Security Administration:									
Payments to Social Security trust funds	630	.....	630	630	.....	630	977	.....	977
Special benefits for disabled coal miners	62	.....	62	62	.....	62	69	.....	69
Supplemental security income program	225	.....	225	225	.....	225	1,924	.....	1,924
Total—Social Security Administration	917	.....	917	917	.....	917	2,970	.....	2,970
Administration for children and families:									
Family support payments to States	1,737	.....	1,737	1,737	.....	1,737	1,446	.....	1,446
Low income home energy assistance	66	.....	66	66	.....	66	453	.....	453
Refugee and entrant assistance	30	.....	30	30	.....	30	38	.....	38
Community Services Block Grant	22	.....	22	22	.....	22	42	.....	42
Payments to States for afdc work programs	51	.....	51	51	.....	51	42	.....	42
Interim assistance to States for legalization	6	.....	6	6	.....	6	38	.....	38
Payments to States for child care assistance	63	.....	63	63	.....	63	59	.....	59
Social services block grant	240	.....	240	240	.....	240	138	.....	138
Children and families services programs	355	.....	355	355	.....	355	285	.....	285
Payments to States for foster care and adoption assistance	158	.....	158	158	.....	158	255	.....	255
Other .....	(*)	.....	(*)	(*)	.....	(*)	.....	.....	.....
Total—Administration for children and families	2,728	.....	2,728	2,728	.....	2,728	2,797	.....	2,797
Administration on aging	52	.....	52	52	.....	52	43	.....	43
Office of the Secretary	41	.....	41	41	.....	41	16	.....	16
Proprietary receipts from the public .....	.....	1,538	-1,538	.....	1,538	-1,538	.....	1,354	-1,354
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-3,061	.....	-3,061	-3,061	.....	-3,061	-3,765	.....	-3,765
Payments for tax and other credits:									
Federal hospital insurance trust fund	-1	.....	-1	-1	.....	-1	.....	.....	.....
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, except Social Security	24,588	1,538	23,050	24,588	1,538	23,050	26,786	1,355	25,432

Table 5. Outlays of the U.S. Government, October 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	23,371	.....	23,371	23,371	.....	23,371	22,407	.....	22,407
Administrative expenses and construction	41	.....	41	41	.....	41	139	.....	139
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	23,413	.....	23,413	23,413	.....	23,413	22,546	.....	22,546
Federal disability insurance trust fund:									
Benefit payments	3,200	.....	3,200	3,200	.....	3,200	2,926	.....	2,926
Administrative expenses and construction	89	.....	89	89	.....	89	66	.....	66
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,289	.....	3,289	3,289	.....	3,289	2,992	.....	2,992
Proprietary receipts from the public .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Intrabudgetary transactions ¹	-630	.....	-630	-630	.....	-630	-977	.....	-977
Total—Department of Health and Human Services, Social Security(off-budget)	26,072	(*)	26,072	26,072	(*)	26,072	24,562	(*)	24,562
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	10	8	2	10	8	2	13	5	8
Credit accounts:									
Federal housing administration fund	562	411	151	562	411	151	525	374	151
Housing for the elderly or handicapped fund	333	55	278	333	55	278	384	59	326
Other	44	.....	44	44	.....	44	42	(*)	42
Rent supplement payments	15	.....	15	15	.....	15	5	.....	5
Homeownership assistance	12	.....	12	12	.....	12	9	.....	9
Rental housing assistance	65	.....	65	65	.....	65	55	.....	55
Rental housing development grants .....	.....	.....	.....	.....	.....	.....	(*)	.....	(*)
Low-rent public housing	34	.....	34	34	.....	34	37	.....	37
Public housing grants	327	.....	327	327	.....	327	266	.....	266
College housing grants	2	(*)	2	2	(*)	2	1	.....	1
Lower income housing assistance	855	.....	855	855	.....	855	886	.....	886
Section 8 contract renewals	343	.....	343	343	.....	343	257	.....	257
Other	10	.....	10	10	.....	10	3	.....	3
Total—Housing programs	2,611	474	2,137	2,611	474	2,137	2,483	438	2,045
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses	2	1	1	2	1	1	5	15	-9
Payments for operation of low-income housing projects	221	.....	221	221	.....	221	217	.....	217
Community Partnerships Against Crime	11	.....	11	11	.....	11	14	.....	14
Other	1	.....	1	1	.....	1	.....	.....	.....
Total—Public and Indian Housing programs	234	1	234	234	1	234	236	15	221
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	.....	.....	.....	.....	.....	.....	(*)	(*)
Guarantees of mortgage-backed securities	53	50	3	53	50	3	133	181	-48
Total—Government National Mortgage Association	53	50	3	53	50	3	133	181	-48
Community Planning and Development:									
Community Development Grants	329	.....	329	329	.....	329	300	.....	300
Home investment partnerships program	88	.....	88	88	.....	88	42	.....	42
Other	25	13	12	25	13	12	31	15	17
Total—Community Planning and Development	442	13	429	442	13	429	374	15	359
Management and Administration	93	.....	93	93	.....	93	66	.....	66
Other	7	.....	7	7	.....	7	2	.....	2
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Housing and Urban Development	3,440	537	2,903	3,440	537	2,903	3,293	649	2,645

Table 5. Outlays of the U.S. Government, October 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	62	.....	62	62	.....	62	52	.....	52
Other	128	.....	128	128	.....	128	17	.....	17
Minerals Management Service	75	.....	75	75	.....	75	69	.....	69
Office of Surface Mining Reclamation and Enforcement	32	.....	32	32	.....	32	24	.....	24
Total—Land and minerals management	297	.....	297	297	.....	297	161	.....	161
Water and science:									
Bureau of Reclamation:									
Construction program	31	.....	31	31	.....	31	24	.....	24
Operation and maintenance	18	.....	18	18	.....	18	19	.....	19
Other	37	7	29	37	7	29	36	11	24
Central Utah project .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Geological Survey	58	.....	58	58	.....	58	42	.....	42
Bureau of Mines	13	2	11	13	2	11	15	3	12
Total—Water and science	156	10	146	156	10	146	135	14	121
Fish and wildlife and parks:									
United States Fish and Wildlife Service	78	.....	78	78	.....	78	78	.....	78
National Biological Survey	11	.....	11	11	.....	11	.....	.....	.....
National Park Service	119	.....	119	119	.....	119	103	.....	103
Total—Fish and wildlife and parks	208	.....	208	208	.....	208	182	.....	182
Bureau of Indian Affairs:									
Operation of Indian programs	129	.....	129	129	.....	129	95	.....	95
Indian tribal funds	-21	.....	-21	-21	.....	-21	9	.....	9
Other	72	(* *)	71	72	(* *)	71	19	(* *)	19
Total—Bureau of Indian Affairs	180	(* *)	179	180	(* *)	179	124	(* *)	123
Territorial and international affairs	230	.....	230	230	.....	230	100	.....	100
Departmental offices	7	.....	7	7	.....	7	3	.....	3
Proprietary receipts from the public .....	.....	181	-181	.....	181	-181	.....	147	-147
Intrabudgetary transactions	-1	.....	-1	-1	.....	-1	-16	.....	-16
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	(* *)	(* *)
Total—Department of the Interior	1,075	191	884	1,075	191	884	688	162	527
Department of Justice:									
Legal activities	196	.....	196	196	.....	196	190	.....	190
Federal Bureau of Investigation	136	.....	136	136	.....	136	173	.....	173
Drug Enforcement Administration	82	.....	82	82	.....	82	67	.....	67
Immigration and Naturalization Service	133	.....	133	133	.....	133	102	.....	102
Federal Prison System	200	11	190	200	11	190	169	10	159
Office of Justice Programs	116	.....	116	116	.....	116	61	.....	61
Other	92	.....	92	92	.....	92	21	.....	21
Intrabudgetary transactions	-2	.....	-2	-2	.....	-2	(* *)	.....	(* *)
Offsetting governmental receipts .....	.....	35	-35	.....	35	-35	.....	23	-23
Total—Department of Justice	954	46	908	954	46	908	783	33	749
Department of Labor:									
Employment and Training Administration:									
Training and employment services	353	.....	353	353	.....	353	345	.....	345
Community Service Employment for Older Americans	30	.....	30	30	.....	30	29	.....	29
Federal unemployment benefits and allowances	27	.....	27	27	.....	27	9	.....	9
State unemployment insurance and employment service operations	39	.....	39	39	.....	39	16	.....	16
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	.....	.....	.....	959	.....	959

Table 5. Outlays of the U.S. Government, October 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,407	.....	1,407	1,407	.....	1,407	2,317	.....	2,317
State administrative expenses	224	.....	224	224	.....	224	285	.....	285
Federal administrative expenses	6	.....	6	6	.....	6	90	.....	90
Veterans employment and training	9	.....	9	9	.....	9	11	.....	11
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	4	.....	4	4	.....	4	5	.....	5
Other	1	.....	1	1	.....	1	2	.....	2
Total—Unemployment trust fund	1,650	.....	1,650	1,650	.....	1,650	2,710	.....	2,710
Other	8	.....	8	8	.....	8	8	.....	8
Total—Employment and Training Administration	2,106	.....	2,106	2,106	.....	2,106	4,075	.....	4,075
Pension Benefit Guaranty Corporation	72	49	23	72	49	23	67	50	17
Employment Standards Administration:									
Salaries and expenses	21	.....	21	21	.....	21	15	.....	15
Special benefits	82	.....	82	82	.....	82	87	.....	87
Black lung disability trust fund	46	.....	46	46	.....	46	48	.....	48
Other	16	.....	16	16	.....	16	14	.....	14
Occupational Safety and Health Administration	22	.....	22	22	.....	22	19	.....	19
Bureau of Labor Statistics	19	.....	19	19	.....	19	11	.....	11
Other	19	.....	19	19	.....	19	38	.....	38
Proprietary receipts from the public .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Intrabudgetary transactions	-1	.....	-1	-1	.....	-1	-963	.....	-963
Total—Department of Labor	2,402	49	2,353	2,402	49	2,353	3,412	50	3,362
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	206	.....	206	206	.....	206	190	.....	190
Acquisition and maintenance of buildings abroad	20	.....	20	20	.....	20	37	.....	37
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Foreign Service retirement and disability fund	35	.....	35	35	.....	35	33	.....	33
Other	-5	.....	-5	-5	.....	-5	9	.....	9
Total—Administration of Foreign Affairs	256	.....	256	256	.....	256	269	.....	269
International organizations and Conferences	180	.....	180	180	.....	180	554	.....	554
Migration and refugee assistance	45	.....	45	45	.....	45	10	.....	10
International narcotics control	6	.....	6	6	.....	6	6	.....	6
Other	3	.....	3	3	.....	3	4	.....	4
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	488	.....	488	488	.....	488	843	.....	843
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,779	.....	1,779	1,779	.....	1,779	1,770	.....	1,770
Other	15	.....	15	15	.....	15	4	.....	4
Other programs	20	.....	20	20	.....	20	31	.....	31
Total—Federal Highway Administration	1,814	.....	1,814	1,814	.....	1,814	1,805	.....	1,805
National Highway Traffic Safety Administration	19	.....	19	19	.....	19	20	.....	20
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	344	.....	344	344	.....	344	58	.....	58
Other	17	1	16	17	1	16	21	1	20
Total—Federal Railroad Administration	361	1	360	361	1	360	79	1	78

Table 5. Outlays of the U.S. Government, October 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	137	.....	137	137	.....	137	192	.....	192
Discretionary grants	144	.....	144	144	.....	144	113	.....	113
Other	40	.....	40	40	.....	40	19	.....	19
Total—Federal Transit Administration	321	.....	321	321	.....	321	324	.....	324
Federal Aviation Administration:									
Operations	245	.....	245	245	.....	245	369	.....	369
Airport and airway trust fund:									
Grants-in-aid for airports	177	.....	177	177	.....	177	132	.....	132
Facilities and equipment	150	.....	150	150	.....	150	79	.....	79
Research, engineering and development	20	.....	20	20	.....	20	13	.....	13
Operations	96	.....	96	96	.....	96	.....	.....	.....
Total—Airport and airway trust fund	443	.....	443	443	.....	443	224	.....	224
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Total—Federal Aviation Administration	688	(*)	688	688	(*)	688	593	(*)	593
Coast Guard:									
Operating expenses	142	.....	142	142	.....	142	200	.....	200
Acquisition, construction, and improvements	20	.....	20	20	.....	20	12	.....	12
Retired pay	40	.....	40	40	.....	40	32	.....	32
Other	16	(*)	16	16	(*)	16	7	(*)	6
Total—Coast Guard	218	(*)	218	218	(*)	218	252	(*)	251
Maritime Administration	36	39	-3	36	39	-3	62	14	49
Other	33	(*)	33	33	(*)	33	19	(*)	19
Proprietary receipts from the public .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	13	.....	13
Offsetting governmental receipts .....	.....	6	-6	.....	6	-6	.....	(*)	(*)
Total—Department of Transportation	3,490	46	3,444	3,490	46	3,444	3,167	16	3,151
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-99	1	-100	-99	1	-100	-17	1	-18
Other	18	.....	18	18	.....	18	33	.....	33
Financial Management Service:									
Salaries and expenses	18	.....	18	18	.....	18	13	.....	13
Payment to the Resolution Funding Corporation	587	.....	587	587	.....	587	587	.....	587
Claims, judgements, and relief acts	51	.....	51	51	.....	51	51	.....	51
Net interest paid to loan guarantee financing accounts	79	.....	79	79	.....	79	(*)	.....	(*)
Other	2	.....	2	2	.....	2	11	.....	11
Total—Financial Management Service	737	.....	737	737	.....	737	663	.....	663
Federal Financing Bank	-114	.....	-114	-114	.....	-114	-114	.....	-114
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	28	.....	28	28	.....	28	23	.....	23
Internal revenue collections for Puerto Rico	18	.....	18	18	.....	18	16	.....	16
United States Customs Service	132	.....	132	132	.....	132	128	.....	128
Bureau of Engraving and Printing	-2	.....	-2	-2	.....	-2	-1	.....	-1
United States Mint	-29	.....	-29	-29	.....	-29	-11	.....	-11
Bureau of the Public Debt	13	.....	13	13	.....	13	13	.....	13
Internal Revenue Service:									
Processing tax returns and assistance	111	.....	111	111	.....	111	97	.....	97
Tax law enforcement	306	.....	306	306	.....	306	265	.....	265
Information systems	99	.....	99	99	.....	99	60	.....	60
Payment where earned income credit exceeds liability for tax	19	.....	19	19	.....	19	17	.....	17
Health insurance supplement to earned income credit .....	.....	.....	.....	.....	.....	.....	2	.....	2
Refunding internal revenue collections, interest	101	.....	101	101	.....	101	395	.....	395
Other	13	.....	13	13	.....	13	13	.....	13
Total—Internal Revenue Service	649	.....	649	649	.....	649	850	.....	850

Table 5. Outlays of the U.S. Government, October 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
United States Secret Service	51	.....	51	51	.....	51	36	.....	36
Comptroller of the Currency	31	4	26	31	4	26	29	8	21
Office of Thrift Supervision	11	1	10	11	1	10	15	2	13
Interest on the public debt:									
Public issues (accrual basis)	18,682	.....	18,682	18,682	.....	18,682	17,429	.....	17,429
Special issues (cash basis)	1,051	.....	1,051	1,051	.....	1,051	209	.....	209
Total—Interest on the public debt	19,732	.....	19,732	19,732	.....	19,732	17,538	.....	17,638
Other	2	.....	2	2	.....	2	5	.....	5
Proprietary receipts from the public .....	.....	166	-166	.....	166	-166	.....	347	-347
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-1,180	.....	-1,180	-1,180	.....	-1,180	-1,356	.....	-1,356
Offsetting governmental receipts .....	.....	60	-60	.....	60	-60	.....	56	-56
Total—Department of the Treasury	19,999	232	19,766	19,999	232	19,766	17,949	413	17,536
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,175	.....	1,175	1,175	.....	1,175	1,097	.....	1,097
Other	56	22	34	56	22	34	18	21	-3
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	68	46	22	68	46	22	36	54	-18
Loan guaranty revolving fund	93	31	62	93	31	62	111	40	70
Other	48	6	42	48	6	42	38	35	4
Compensation and pensions	105	.....	105	105	.....	105	1,400	.....	1,400
Readjustment benefits	73	.....	73	73	.....	73	73	.....	73
Post-Vietnam era veterans education account	3	.....	3	3	.....	3	7	.....	7
Insurance funds:									
National service life	87	.....	87	87	.....	87	96	.....	96
United States government life	1	.....	1	1	.....	1	2	.....	2
Veterans special life	9	3	6	9	3	6	9	3	6
Other	4	.....	4	4	.....	4	-13	.....	-13
Total—Veterans Benefits Administration	491	85	406	491	85	406	1,758	132	1,626
Construction	49	.....	49	49	.....	49	51	(*)	51
Departmental administration	117	.....	117	117	.....	117	88	.....	88
Proprietary receipts from the public:									
National service life .....	.....	23	-23	.....	23	-23	.....	30	-30
United States government life .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Other .....	.....	57	-57	.....	57	-57	.....	16	-16
Intrabudgetary transactions	-2	.....	-2	-2	.....	-2	-7	.....	-7
Total—Department of Veterans Affairs	1,886	187	1,699	1,886	187	1,699	3,004	198	2,806
Environmental Protection Agency:									
Program and research operations	67	.....	67	67	.....	67	67	.....	67
Abatement, control, and compliance	152	.....	152	152	.....	152	73	.....	73
Water infrastructure financing	140	.....	140	140	.....	140	153	.....	153
Hazardous substance superfund	60	.....	60	60	.....	60	124	.....	124
Other	292	(*)	292	292	(*)	292	36	(*)	36
Proprietary receipts from the public .....	.....	22	-22	.....	22	-22	.....	22	-22
Intrabudgetary transactions	-250	.....	-250	-250	.....	-250	.....	.....	.....
Offsetting governmental receipts .....	.....	1	-1	.....	1	-1	.....	1	-1
Total—Environmental Protection Agency	461	23	438	461	23	438	453	23	430
General Services Administration:									
Real property activities	-645	.....	-645	-645	.....	-645	284	.....	284
Personal property activities	-69	.....	-69	-69	.....	-69	-49	.....	-49
Information Resources Management Service	44	.....	44	44	.....	44	-17	.....	-17
Other	19	.....	19	19	.....	19	22	.....	22
Proprietary receipts from the public .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Total—General Services Administration	-650	(*)	-651	-650	(*)	-651	240	(*)	239

Table 5. Outlays of the U.S. Government, October 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	391	.....	391	391	.....	391	539	.....	539
Space flight, control, and data communications	304	.....	304	304	.....	304	385	.....	385
Construction of facilities	28	.....	28	28	.....	28	28	.....	28
Research and program management	69	.....	69	69	.....	69	126	.....	126
Other	53	.....	53	53	.....	53	1	.....	1
Total—National Aeronautics and Space Administration	845	.....	845	845	.....	845	1,079	.....	1,079
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	288	.....	288	288	.....	288	266	.....	266
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,124	.....	3,124	3,124	.....	3,124	2,985	.....	2,985
Employees health benefits fund	1,285	1,235	50	1,285	1,235	50	1,244	1,146	98
Employees life insurance fund	114	189	-75	114	189	-75	110	129	-19
Retired employees health benefits fund	1	1	(* *)	1	1	(* *)	1	1	(* *)
Other	25	.....	25	25	.....	25	7	.....	7
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-2	.....	-2	-2	.....	-2	-3	.....	-3
Total—Office of Personnel Management	4,835	1,425	3,410	4,835	1,425	3,410	4,610	1,275	3,335
Small Business Administration:									
Public enterprise funds:									
Business loan fund	17	20	-3	17	20	-3	48	54	-6
Disaster loan fund	44	21	23	44	21	23	19	34	-15
Other	2	2	(* *)	2	2	(* *)	5	2	3
Other	45	(* *)	45	45	(* *)	45	33	(* *)	32
Total—Small Business Administration	108	43	65	108	43	65	104	89	14
Other independent agencies:									
Action	15	.....	15	15	.....	15	13	.....	13
Board for International Broadcasting .....	(* *)	.....	(* *)	(* *)	.....	(* *)	12	.....	12
Corporation for National and Community Service	10	.....	10	10	.....	10	.....	.....	.....
Corporation for Public Broadcasting	286	.....	286	286	.....	286	275	.....	275
District of Columbia:									
Federal payment	714	.....	714	714	.....	714	52	.....	52
Other	7	12	-5	7	12	-5	7	.....	7
Equal Employment Opportunity Commission	20	(* *)	20	20	(* *)	20	13	(* *)	13
Export-Import Bank of the United States	353	76	278	353	76	278	25	135	-110
Federal Communications Commission	15	5	10	15	5	10	9	3	7
Federal Deposit Insurance Corporation:									
Bank insurance fund	312	439	-127	312	439	-127	328	277	52
Savings association insurance fund	12	14	-2	12	14	-2	3	8	-5
FSLIC resolution fund	37	124	-87	37	124	-87	348	348	(* *)
Affordable housing and bank enterprise .....	(* *)	.....	(* *)	(* *)	.....	(* *)	1	.....	1
Federal Emergency Management Agency:									
Public enterprise funds	23	36	-12	23	36	-12	73	17	56
Disaster relief	261	.....	261	261	.....	261	141	.....	141
Emergency management planning and assistance	17	.....	17	17	.....	17	17	.....	17
Other	11	.....	11	11	.....	11	13	.....	13
Federal Trade Commission	10	.....	10	10	.....	10	6	.....	6
Interstate Commerce Commission	6	.....	6	6	.....	6	3	.....	3
Legal Services Corporation	55	.....	55	55	.....	55	1	.....	1
National Archives and Records Administration	9	(* *)	9	9	(* *)	9	3	(* *)	3
National Credit Union Administration:									
Credit union share insurance fund	-3	2	-4	-3	2	-4	48	10	38
Central liquidity facility .....	.....	5	-5	.....	5	-5	10	10	.....
Other	-3	(* *)	-4	-3	(* *)	-4	-7	(* *)	-8

Table 5. Outlays of the U.S. Government, October 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	18	.....	18	18	.....	18	20	.....	20
National Endowment for the Humanities	14	.....	14	14	.....	14	11	.....	11
National Labor Relations Board	17	.....	17	17	.....	17	11	.....	11
National Science Foundation	185	.....	185	185	.....	185	222	.....	222
Nuclear Regulatory Commission	41	45	-4	41	45	-4	40	47	-6
Panama Canal Commission	46	46	-1	46	46	-1	47	45	2
Postal Service:									
Public enterprise funds (off-budget)	3,805	3,157	648	3,805	3,157	648	3,616	4,125	-509
Payment to the Postal Service fund	61	.....	61	61	.....	61	61	.....	61
Railroad Retirement Board:									
Federal windfall subsidy	22	.....	22	22	.....	22	23	.....	23
Federal payments to the railroad retirement accounts	46	.....	46	46	.....	46	12	.....	12
Rail industry pension fund:									
Advances from FOASDI fund	-91	.....	-91	-91	.....	-91	-91	.....	-91
OASDI certifications	91	.....	91	91	.....	91	90	.....	90
Administrative expenses	6	.....	6	6	.....	6	5	.....	5
Interest on refunds of taxes	17	.....	17	17	.....	17	(*)	.....	(*)
Other	1	.....	1	1	.....	1	1	.....	1
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds									
Other	-46	.....	-46	-46	.....	-46	-12	.....	-12
Supplemental annuity pension fund	246	.....	246	246	.....	246	239	.....	239
Railroad Social Security equivalent benefit account	397	.....	397	397	.....	397	385	.....	385
Other .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Total—Railroad Retirement Board	689	.....	689	689	.....	689	653	.....	653
Resolution Trust Corporation	613	1,085	-471	613	1,085	-471	1,211	1,204	7
Securities and Exchange Commission	20	.....	20	20	.....	20	10	.....	10
Smithsonian Institution	26	.....	26	26	.....	26	20	.....	20
Tennessee Valley Authority	1,015	750	265	1,015	750	265	984	878	106
United States Information Agency	73	.....	73	73	.....	73	87	(*)	87
Other	221	210	11	221	210	11	179	44	134
Total—Other independent agencies	9,010	6,006	3,005	9,010	6,006	3,005	8,567	7,151	1,416
Undistributed offsetting receipts:									
Other interest .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,021	.....	-1,021	-1,021	.....	-1,021	-1,081	.....	-1,081
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-158	.....	-158	-158	.....	-158	-159	.....	-159
Postal Service employer contributions	-45	.....	-45	-45	.....	-45	-37	.....	-37
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-394	.....	-394	-394	.....	-394	-425	.....	-425
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-71	.....	-71	-71	.....	-71	-46	.....	-46
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-8	.....	-8	-8	.....	-8	-9	.....	-9
Office of Personnel Management:									
Civil service retirement and disability fund	-746	.....	-746	-746	.....	-746	-816	.....	-816
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement	-2,442	.....	-2,442	-2,442	.....	-2,442	-2,572	.....	-2,572

Table 5. Outlays of the U.S. Government, October 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Corps of Engineers .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Military retirement fund	-363	.....	-363	-363	.....	-363	-169	.....	-169
Education benefits fund	-1	.....	-1	-1	.....	-1	(*)	.....	(*)
Soldiers' and airmen's home permanent fund	-1	.....	-1	-1	.....	-1	-3	.....	-3
Other .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-8	.....	-8	-8	.....	-8	-7	.....	-7
Federal supplementary medical insurance trust fund ..	-33	.....	-33	-33	.....	-33	-13	.....	-13
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-66	.....	-66	-66	.....	-66	-44	.....	-44
Federal disability insurance trust fund	-16	.....	-16	-16	.....	-16	-15	.....	-15
Department of Labor:									
Unemployment trust fund	-32	.....	-32	-32	.....	-32	-11	.....	-11
Department of State:									
Foreign Service retirement and disability fund .....	(*)	.....	(*)	(*)	.....	(*)	-1	.....	-1
Department of Transportation:									
Highway trust fund	-36	.....	-36	-36	.....	-36	-19	.....	-19
Airport and airway trust fund	-8	.....	-8	-8	.....	-8	-1	.....	-1
Oil spill liability trust fund .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of Veterans Affairs:									
National service life insurance fund	-2	.....	-2	-2	.....	-2	-2	.....	-2
United States government life Insurance Fund .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Environmental Protection Agency .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
National Aeronautics and Space Administration									
Office of Personnel Management:									
Civil service retirement and disability fund	-5	.....	-5	-5	.....	-5	-3	.....	-3
Independent agencies:									
Railroad Retirement Board	-10	.....	-10	-10	.....	-10	-36	.....	-36
Other	1	.....	1	1	.....	1	-1	.....	-1
Other	-31	.....	-31	-31	.....	-31	-35	.....	-35
Total—Interest received by trust funds	-611	.....	-611	-611	.....	-611	-359	.....	-359
Rents and royalties on the outer continental shelf lands ..	.....	154	-154	.....	154	-154	.....	21	-21
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spectrum auction proceeds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Undistributed offsetting receipts	-3,053	154	-3,207	-3,053	154	-3,207	-2,931	21	-2,952
Total outlays	135,116	13,644	121,472	135,116	13,644	121,472	138,800	14,710	124,090
Total on-budget	105,785	10,487	95,298	105,785	10,487	95,298	111,152	10,585	100,567
Total off-budget	29,331	3,157	26,174	29,331	3,157	26,174	27,648	4,125	23,523
Total surplus (+) or deficit			-32,448			-32,448			-45,422
Total on-budget			-29,914			-29,914			-44,704
Total off-budget			-2,535			-2,535			-719

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	4,172	3,894
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	19,242	21,665
Governmental receipts	151	129
Total receipts offset against outlays	23,565	25,688

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

²The Postal Service accounting is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through 10/14 and estimates for \$1,115 million through 10/31.

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, October 1994 and Other Periods
(\$ millions)

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	41,418	41,418	11,023	4,677,750	4,677,750	4,719,167
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	41,418	41,418	11,023	4,692,750	4,692,750	4,734,167
Plus premium on public debt securities	-8	-8	-8	1,333	1,333	1,325
Less discount on public debt securities	415	415	-455	78,631	78,631	79,045
Total public debt securities net of Premium and discount	40,995	40,995	11,470	4,615,453	4,615,453	4,656,448
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	-2,106	-2,106	47	28,543	28,543	26,437
Total federal securities	38,889	38,889	11,517	4,643,996	4,643,996	4,682,885
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	6,494	6,494	7,242	1,213,115	1,213,115	1,219,609
Less discount on federal securities held as investments of government accounts	62	62	-20	1,472	1,472	1,533
Net federal securities held as investments of government accounts	6,432	6,432	7,263	1,211,644	1,211,644	1,218,076
Total borrowing from the public	32,457	32,457	4,255	3,432,352	3,432,352	3,464,810
Accrued interest payable to the public	6,129	6,129	9,245	43,287	43,287	49,417
Allocations of special drawing rights	84	84	-125	7,189	7,189	7,274
Deposit funds	273	273	1,051	7,320	7,320	7,593
Miscellaneous liability accounts (includes checks Outstanding etc.)	-4,669	-4,669	-5,359	4,938	4,938	268
Total liability accounts	34,275	34,275	9,067	3,495,087	3,495,087	3,529,362
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	-1,684	-1,684	-11,257	6,848	6,848	5,164
Tax and loan note accounts	2,164	2,164	-22,389	29,094	29,094	31,258
Balance	480	480	-33,646	35,942	35,942	36,422
Special drawing rights:						
Total holdings	117	117	-165	9,971	9,971	10,088
SDR certificates issued to Federal Reserve banks .....	.....	.....	.....	-8,018	-8,018	-8,018
Balance	117	117	-165	1,953	1,953	2,070
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	455	455	-676	7,163	7,163	7,618
Letter of credit issued to IMF	134	134	23	-25,923	-25,923	-25,789
Dollar deposits with the IMF	-6	-6	-7	-96	-96	-102
Receivable/Payable (-) for interim maintenance of value adjustments	-314	-314	458	-837	-837	-1,151
Balance	269	269	-202	12,069	12,069	12,337
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	2,658	2,658	2,678	21,417	21,417	24,074
Total cash and monetary assets	3,523	3,523	-31,336	71,380	71,380	74,903
Net activity, guaranteed loan financing	-97	-97	-180	-9,721	-9,721	-9,818
Net activity, direct loan financing	490	490	365	12,667	12,667	13,157
Miscellaneous asset accounts	-2,028	-2,028	-5,153	-1,386	-1,386	-3,413
Total asset accounts	1,889	1,889	-36,304	72,941	72,941	74,829
Excess of liabilities (+) or assets (-)	+32,386	+32,386	+45,371	+3,422,146	+3,422,146	+3,454,532
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	62	62	51	.....	.....	62
Total budget and off-budget federal entities (financing of deficit (+) ..or disposition of surplus (-))	+32,448	+32,448	+45,422	+3,422,146	+3,422,146	+3,454,595

¹Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue 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 due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, October 1994 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,422,146	3,422,146	3,218,965
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results			526
Excess of liabilities beginning of period (current basis)	3,422,146	3,422,146	3,219,491
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	32,448	32,448	45,422
Changes in composition of unified budget			
Total surplus (-) or deficit (Table 2)	32,448	32,448	45,422
Total-on-budget (Table 2)	29,914	29,914	44,704
Total-off-budget (Table 2)	2,535	2,535	719
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-62	-62	-51
Total-transactions not applied to current year's Surplus or deficit	-62	-62	-51
Excess of liabilities close of period	3,454,532	3,454,532	3,264,862

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, October 1994 and Other Periods

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
This Year		Prior Year	This Year	This Month		
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States				(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
FSLIC resolution fund				538	538	538
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages			(*)	6	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	2	2	30	112	112	114
Department of the Interior:						
Bureau of Land Management				13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages				(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	1	1	192	192	193
Independent agencies:						
Farm Credit System Financial Assistance Corporation				1,261	1,261	1,261
National Archives and Records Administration				298	298	298
Postal Service						
Tennessee Valley Authority	-2,109	-2,109	16	26,121	26,121	24,012
Total, agency securities	-2,106	-2,106	47	28,543	28,543	26,437

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, October 1994 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund	337	337	.....	413	413	750
Agency for International Development:						
International Debt Reduction .....	.....	.....	.....	315	315	315
Housing and other credit guaranty programs .....	.....	.....	.....	125	125	125
Private sector revolving fund .....	.....	.....	.....	1	1	1
Overseas Private Investment Corporation .....	.....	.....	.....	16	16	16
Department of Agriculture:						
Foreign assistance programs	-7	-7	.....	550	550	544
Commodity Credit Corporation	-14,942	-14,942	1,323	16,909	16,909	1,967
Farmers Home Administration:						
Agriculture credit insurance fund	-1,748	-1,748	-2,385	4,032	4,032	2,284
Self-help housing land development fund	1	1	.....	(*)	(*)	1
Rural housing insurance fund	975	975	.....	4,497	4,497	5,472
Rural Development Administration:						
Rural development insurance fund	715	715	-10	2,091	2,091	2,806
Rural development loan fund	40	40	.....	21	21	61
Rural Electrification Administration:						
Rural communication development fund .....	.....	.....	31	57	57	57
Rural electrification and telephone revolving fund	695	695	.....	8,212	8,212	8,907
Rural Telephone Bank	116	116	.....	586	586	702
Department of Education:						
Guaranteed student loans .....	.....	.....	.....	1,605	1,605	1,605
College housing and academic facilities fund	1,288	1,288	13	596	596	1,884
College housing loans .....	.....	.....	.....	411	411	411
Department of Energy:						
Isotope production and distribution fund .....	.....	.....	.....	14	14	14
Bonneville power administration fund .....	.....	.....	58	2,617	2,617	2,617
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration	-21	-21	.....	783	783	762
Housing for the edery and handicapped	-770	-770	-475	8,484	8,484	7,714
Public and Indian housing:						
Low-rent public housing .....	.....	.....	.....	135	135	135
Department of the Interior:						
Bureau of Reclamation Loans .....	.....	.....	.....	11	11	11
Bureau of Mines, Helium Fund .....	.....	.....	.....	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	-1	-1	.....	26	26	25
Department of Justice:						
Federal prison industries, incorporated .....	.....	.....	.....	20	20	20
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds .....	.....	.....	.....	14	14	14
Settlements of railroad litigation .....	.....	.....	.....	-39	-39	-39
Amtrak corridor improvement loans .....	.....	.....	.....	2	2	2
Regional rail reorganization program .....	.....	.....	.....	39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program .....	.....	.....	.....	(*)	(*)	(*)
Department of the Treasury:						
Federal Financing Bank revolving fund	-2,422	-2,422	-1,981	94,357	94,357	91,936
Department of Veterans Affairs:						
Loan guaranty revolving fund .....	.....	.....	.....	1,107	1,107	1,107
Guaranty and indemnity fund .....	.....	.....	.....	181	181	181
Direct loan revolving fund .....	.....	.....	.....	2	2	2
Vocational rehabilitation revolving fund .....	.....	.....	.....	2	2	2
Environmental Protection Agency:						
Abatement, control, and compliance loan program .....	.....	.....	.....	26	26	26
Small Business Administration:						
Business loan and revolving fund .....	.....	.....	.....	7,289	7,289	7,289

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, October 1994 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing for the Treasury:—Continued						
Other independent agencies:						
Export-Import Bank of the United States	220	220	813	2,632	2,632	2,852
Federal Emergency Management Agency:						
National insurance development fund				87	87	87
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund				85	85	85
Railroad Retirement Board:						
Railroad retirement account				2,128	2,128	2,128
Social Security equivalent benefit account	-1	-1	231	2,781	2,781	2,781
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	-15,524	-15,524	-2,381	163,642	163,642	148,118
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-7	-7	-6	3,785	3,785	3,779
Department of Agriculture:						
Rural Electrification Administration	5	5	-93	21,916	21,916	21,921
Farmers Home Administration:						
Agriculture credit insurance fund				6,063	6,063	6,063
Rural housing insurance fund	-260	-260		24,391	24,391	24,131
Rural development insurance fund				3,675	3,675	3,675
Department of Defense:						
Department of the Navy				1,624	1,624	1,624
Defense agencies				-145	-145	-145
Department of Education:						
Student Loan Marketing Association			-30			
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund	-1	-1		63	63	62
Department of Housing and Urban Development:						
Low rent housing loans and other expenses				1,747	1,747	1,747
Community Development Grants	-4	-4	-8	110	110	106
Department of Interior:						
Territorial and international affairs				22	22	22
Department of Transportation:						
Federal Railroad Administration				15	15	15
Federal Transit Administration				665	665	665
Department of the Treasury:						
Financial Management Service			-30			
General Services Administration:						
Federal buildings fund	41	41	35	1,780	1,780	1,821
National Aeronautics and Space Administration:						
Space flight, control and data communications						
Small Business Administration:						
Business loan and investment fund	-7	-7	-7	581	581	574
Independent agencies:						
Export-Import Bank of the United States				3,926	3,926	3,926
Pennsylvania Avenue Development Corporation	8	8	7	250	250	258
Postal Service	-1,200	-1,200		8,973	8,973	7,773
Resolution Trust Corporation	-798	-798	-1,849	26,519	26,519	25,721
Tennessee Valley Authority	-200	-200		3,400	3,400	3,200
Total borrowing from the Federal Financing Bank	-2,422	-2,422	-1,981	109,360	109,360	106,938

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

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, October 1994 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture			3			
Department of Commerce	(*)	(*)	-2	13	13	13
Department of Defense—Military:						
Defense cooperation account	-4	-4		5	5	(*)
Department of Energy	107	107	-10	4,527	4,527	4,634
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund:						
Public debt securities	-77	-77	31	5,742	5,742	5,664
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities			(*)			
Agency securities				16	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	31	31	17	3,713	3,713	3,745
Agency securities				1	1	1
Other	19	19	22	193	193	212
Department of the Interior:						
Public debt securities	459	459	143	2,722	2,722	3,181
Department of Labor	-27	-27	-50	5,330	5,330	5,303
Department of Transportation	11	11	16	974	974	985
Department of the Treasury	55	55	(*)	7,452	7,452	7,507
Department of Veterans Affairs:						
Canteen service revolving fund				37	37	37
Veterans reopened insurance fund	-2	-2	-2	524	524	522
Servicemen's group life insurance fund	-38	-38		41	41	3
Independent agencies:						
Export-Import Bank of the United States	-57	-57	118	57	57	
Federal Deposit Insurance Corporation:						
Bank insurance fund	123	123	-9	13,972	13,972	14,095
Savings association insurance fund	3	3	-6	2,493	2,493	2,495
FSLIC resolution fund						
Public debt securities	78	78	560	1,649	1,649	1,727
Federal Emergency Management Agency:						
National flood insurance fund			-71	200	200	200
National Credit Union Administration	8	8	-30	3,052	3,052	3,060
Postal Service	-658	-658	702	1,271	1,271	613
Tennessee Valley Authority	-2,690	-2,690	-65	3,954	3,954	1,263
Other	3	3	5	1,017	1,017	1,020
Other	-123	-123	-155	2,626	2,626	2,503
Total public debt securities	-2,780	-2,780	1,219	61,564	61,564	58,784
Total agency securities				17	17	17
Total Federal funds	-2,780	-2,780	1,219	61,581	61,581	58,801
Trust funds:						
Legislative Branch:						
Library of Congress	8	8	4	4	4	12
United States Tax Court				5	5	5
Other	(*)	(*)	(*)	27	27	27
The Judiciary:						
Judicial retirement funds	29	29	-1	245	245	273
Department of Agriculture	2	2	(*)	273	273	275
Department of Commerce			(*)	(*)	(*)	(*)
Department of Defense—Military:						
Voluntary separation incentive fund	24	24	20	763	763	786
Other	(*)	(*)	4	157	157	157
Department of Defense—Civil:						
Military retirement fund	10,797	10,797	10,823	105,367	105,367	116,164
Other	31	31	-3	1,307	1,307	1,338

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, October 1994 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund:						
Public debt securities	502	502	-974	128,716	128,716	129,218
Federal supplementary medical insurance trust fund	-750	-750	602	21,489	21,489	20,739
Other	9	9	10	836	836	845
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	653	653	-569	413,425	413,425	414,078
Federal disability insurance trust fund	688	688	-635	6,100	6,100	6,788
Department of the Interior:						
Public debt securities	46	46	-11	234	234	280
Other			106			
Department of Justice						
Department of Labor:						
Unemployment trust fund	-380	-380	-676	39,788	39,788	39,408
Other	-9	-9	-8	59	59	50
Department of State:						
Foreign Service retirement and disability fund	-24	-24	-82	7,179	7,179	7,155
Other				50	50	50
Department of Transportation:						
Highway trust fund	-503	-503	-780	17,694	17,694	17,191
Airport and airway trust fund	80	80	273	12,206	12,206	12,286
Other	2	2	-4	1,683	1,683	1,685
Other	-26	-26	-24	258	258	233
Department of the Treasury						
Department of Veterans Affairs:						
General post fund, national homes				38	38	38
National service life insurance:						
Public debt securities	-62	-62	-61	11,852	11,852	11,791
United States government life Insurance Fund	-1	-1	-2	115	115	114
Veterans special life insurance fund	-5	-5	-6	1,509	1,509	1,503
Other	117	117	4	6,250	6,250	6,367
Environmental Protection Agency						
National Aeronautics and Space Administration			(*)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-2,000	-2,000	-1,857	338,889	338,889	336,889
Other	-63	-63	-47	7,572	7,572	7,509
Employees health benefits fund	78	78	25	14,929	14,929	15,008
Employees life insurance fund	(*)	(*)	(*)	1	1	1
Retired employees health benefits fund						
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(*)	(*)		53	53	53
Japan-United States Friendship Commission	(*)	(*)	(*)	17	17	16
Railroad Retirement Board	-39	-39	-112	12,203	12,203	12,164
Other	71	71	3	226	226	297
Total public debt securities	9,274	9,274	6,023	1,151,534	1,151,534	1,160,808
Total trust funds	9,274	9,274	6,023	1,151,534	1,151,534	1,160,808
Grand total	6,494	6,494	7,242	1,213,115	1,213,115	1,219,609

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

Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	43,239												43,239	37,680
Corporation income taxes	3,470												3,470	2,158
Social insurance taxes and contributions:														
Employment taxes and contributions	31,263												31,263	29,440
Unemployment insurance	1,073												1,073	1,046
Other retirement contributions	351												351	343
Excise taxes	4,275												4,275	3,597
Estate and gift taxes	1,206												1,206	990
Customs duties	1,848												1,848	1,708
Miscellaneous receipts	2,300												2,300	1,706
Total—Receipts this year	89,024												89,024	.....
(On-budget)	65,384												65,384	.....
(Off-budget)	23,639												23,639	.....
<i>Total—Receipts prior year</i>	<i>78,668</i>												<i>.....</i>	<i>78,668</i>
<i>(On budget)</i>	<i>55,864</i>												<i>.....</i>	<i>55,864</i>
<i>(Off budget)</i>	<i>22,804</i>												<i>.....</i>	<i>22,804</i>
Outlays														
Legislative Branch	354												354	378
The Judiciary	184												184	158
Executive Office of the President	18												18	20
Funds Appropriated to the President:														
International Security Assistance	3,255												3,255	3,302
International Development Assistance	726												726	557
Other	-381												-381	133
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,749												1,749	900
Other	5,850												5,850	3,993
Department of Commerce	305												305	264
Department of Defense:														
Military:														
Military personnel	3,713												3,713	6,634
Operation and maintenance	6,105												6,105	6,413
Procurement	4,254												4,254	5,131
Research, development, test, and evaluation	2,501												2,501	2,987
Military construction	425												425	404
Family housing	247												247	226
Revolving and management funds	147												147	1,568
Other	280												280	-217
Total Military	17,672												17,672	23,147
Civil	2,638												2,638	2,550
Department of Education	1,949												1,949	1,805
Department of Energy	1,683												1,683	1,710
Department of Health and Human Services, except Social Security:														
Public Health Service	1,603												1,603	1,467
Health Care Financing Administration:														
Grants to States for Medicaid	6,622												6,622	7,394
Federal hospital ins. trust fund	7,834												7,834	7,432
Federal supp. med. ins. trust fund	4,799												4,799	4,650
Other	3,055												3,055	3,783
Social Security Administration	917												917	2,970
Administration for children and families	2,728												2,728	2,797
Other	-4,508												-4,508	-5,060
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	23,413												23,413	22,546
Federal disability ins. trust fund	3,289												3,289	2,992
Other	-630												-630	-977
Department of Housing and Urban Development	2,903												2,903	2,645

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995—Continued
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of the Interior	884												884	527
Department of Justice	908												908	749
Department of Labor:														
Unemployment trust fund	1,650												1,650	2,710
Other	702												702	652
Department of State	488												488	843
Department of Transportation:														
Highway trust fund	1,794												1,794	1,774
Other	1,650												1,650	1,377
Department of the Treasury:														
Interest on the public debt	19,732												19,732	17,638
Other	34												34	-102
Department of Veterans Affairs:														
Compensation and pensions	105												105	1,400
National service life	64												64	66
United States government life	1												1	2
Other	1,528												1,528	1,338
Environmental Protection Agency	438												438	430
General Services Administration	-651												-651	239
National Aeronautics and Space Administration	845												845	1,079
Office of Personnel Management	3,410												3,410	3,335
Small Business Administration	65												65	14
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	-127												-127	52
Savings association insurance fund	-2												-2	-5
FSLIC resolution fund	-87												-87	(" ")
Postal Service:														
Public enterprise funds (off-budget)	648												648	-509
Payment to the Postal Service fund	61												61	61
Resolution Trust Corporation	-471												-471	7
Tennessee Valley Authority	265												265	106
Other independent agencies	2,719												2,719	1,705
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,442												-2,442	-2,572
Interest received by trust funds	-611												-611	-359
Rents and royalties on outer continental shelf lands	-154												-154	-21
Other	(" ")												(" ")	(" ")
Totals this year:													121,472	.....
Total outlays	121,472												95,298	.....
(On-budget)	95,298												26,174	.....
(Off-budget)	26,174												-32,448	.....
Total-surplus (+) or deficit (-)	-32,448												-29,914	.....
(On-budget)	-29,914												-2,535	.....
(Off-budget)	-2,535												32,457	4,255
Total borrowing from the public	32,457												.....	124,090
Total-outlays prior year	124,090												.....	100,567
(On-budget)	100,567												.....	23,523
(Off-budget)	23,523												.....	-45,422
Total-surplus (+) or deficit (-) prior year	-45,422												.....	-44,704
(On-budget)	-44,704												.....	-719
(Off-budget)	-719												.....	.....

... No transactions.

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

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of October 31, 1994

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	445	443	2	445	443	2	12,206	12,206	12,286
Black lung disability	60	46	14	60	46	14	.....	.....	.....
Federal disability insurance	3,797	3,289	508	3,797	3,289	508	6,100	6,100	6,788
Federal employees life and health .....	.....	11	-11	.....	11	-11	22,503	22,503	22,518
Federal employees retirement	1,141	3,160	-2,019	1,141	3,160	-2,019	346,317	346,317	344,322
Federal hospital insurance	7,574	7,834	-260	7,574	7,834	-260	128,716	128,716	129,218
Federal old-age and survivors insurance	21,018	23,413	-2,395	21,018	23,413	-2,395	413,425	413,425	414,078
Federal supplementary medical insurance	4,545	4,799	-254	4,545	4,799	-254	21,489	21,489	20,739
Highways	1,489	1,942	-454	1,489	1,942	-454	17,694	17,694	17,191
Military advances	1,298	1,076	222	1,298	1,076	222	.....	.....	.....
Railroad retirement	402	666	-264	402	666	-264	12,203	12,203	12,164
Military retirement	12,854	2,287	10,567	12,854	2,287	10,567	105,367	105,367	116,164
Unemployment	1,105	1,650	-545	1,105	1,650	-545	39,788	39,788	39,408
Veterans life insurance	25	95	-70	25	95	-70	13,477	13,477	13,408
All other trust	709	127	582	709	127	582	12,251	12,251	12,525
Total trust fund receipts and outlays and investments held from Table 6-D	56,462	50,839	5,623	56,462	50,839	5,623	1,151,534	1,151,534	1,160,808
Less: Interfund transactions	18,652	18,652	.....	18,652	18,652	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	37,809	32,187	5,623	37,809	32,187	5,623			
Total Federal fund receipts and outlays	54,189	92,260	-38,071	54,189	92,260	-38,071			
Less: Interfund transactions	17	17	.....	17	17	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	54,172	92,243	-38,071	54,172	92,243	-38,071			
Less: offsetting proprietary receipts	2,958	2,958	.....	2,958	2,958	.....		
Net budget receipts & outlays	89,024	121,472	-32,448	89,024	121,472	-32,448			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, October 1994 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	43,239	43,239	37,680
Corporation income taxes	3,470	3,470	2,158
Social insurance taxes and contributions:			
Employment taxes and contributions	31,263	31,263	29,440
Unemployment insurance	1,073	1,073	1,046
Other retirement contributions	351	351	343
Excise taxes	4,275	4,275	3,597
Estate and gift taxes	1,206	1,206	990
Customs	1,848	1,848	1,708
Miscellaneous	2,300	2,300	1,706
Total	89,024	89,024	78,668
NET OUTLAYS			
National defense	18,801	18,801	24,284
International affairs	4,339	4,339	4,732
General science, space, and technology	1,115	1,115	1,421
Energy	525	525	425
Natural resources and environment	3,418	3,418	1,912
Agriculture	2,048	2,048	1,442
Commerce and housing credit	858	858	377
Transportation	3,434	3,434	3,130
Community and Regional Development	1,171	1,171	896
Education, training, employment and social services	3,705	3,705	3,562
Health	8,631	8,631	9,315
Medicare	11,099	11,099	10,729
Income security	15,275	15,275	17,367
Social Security	26,702	26,702	25,538
Veterans benefits and services	1,677	1,677	2,819
Administration of justice	1,340	1,340	1,009
General government	1,261	1,261	642
Interest	18,669	18,669	17,082
Undistributed offsetting receipts	-2,596	-2,596	-2,593
Total	121,472	121,472	124,090

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 —* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19 —*
- The United States Budget in Brief, FY 19 —*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipts and appropriation accounts at the detail level.

Scheduled Release

The release date for the November 1994 Statement
will be 2:00 pm EST December 21, 1994.

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 512-1800. The subscription price is
\$35.00 per year (domestic), \$43.75 per year (foreign).
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The Monthly Treasury Statement is now available on the Department of Commerce's Economic Bulletin Board.
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Monthly Treasury Statement

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of the United States Government

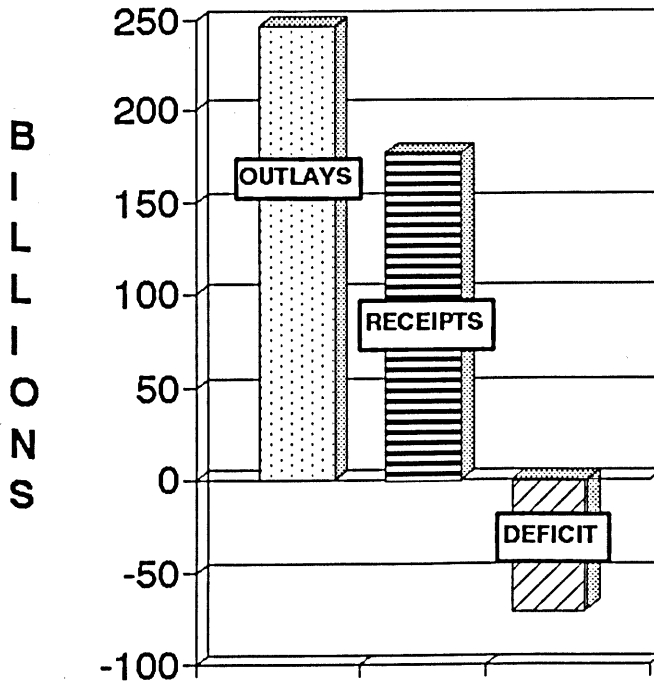
For Fiscal Year 1995 through November 30, 1994, and Other Periods

DEPT. OF THE TREASURY

Highlight

The cumulative deficit for FY 1995 is \$69,915 million.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT
THROUGH NOVEMBER 1994



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1994			
October	78,662	124,085	45,422
November	83,102	121,483	38,381
December	125,403	133,108	7,705
January	122,961	107,713	-15,248
February	173,186	114,752	41,566
March	293,108	2125,423	32,315
April	141,321	123,867	-17,454
May	83,541	115,597	32,057
June	138,119	123,269	-14,850
July	84,822	118,020	33,198
August	97,333	2121,617	24,284
September	135,895	4.5.132,133	-3,762
Year-to-Date	1,257,453	1,461,067	203,615
FY 1995			
October	89,024	121,480	32,457
November	87,673	125,131	37,458
Year-to-Date	176,696	246,612	69,915

¹Receipts have been increased in February 1994 and outlays correspondingly increased by \$317 million to reflect adjustments made by the Internal Revenue Service to the Health Insurance Supplement to the Earned Income Credit.

²Receipts have been increased in March 1994 and outlays correspondingly increased by \$6 million to reflect governmental receipts previously reported as offsetting collections.

³Outlays have been increased by \$14 million in August 1994 to reflect non-budgetary activity previously reported as offsetting collections by the Maritime Administration.

⁴Receipts have been increased in September 1994 and outlays have been correspondingly increased by \$5 million to reflect governmental receipts previously reported as offsetting collections by the Air Force.

⁵Outlays have been decreased in the September 1994 by \$59 million for additional reporting by the Commodity Credit Corporation.

⁶Outlays have been increased in September 1994 by \$71 million, \$212 million, and \$7 million for additional reporting by the FHA, PBGC, and the Comptroller of the Currency, respectively.

⁷Outlays have been increased in October 1994 by \$8 million to reflect additional reporting by the Air Force.

Note: The receipt and outlay figures for FY 1994 have been revised to reflect the reclassification of the agency reporting for "Tonnage Duty Increases", from a governmental receipt to an offsetting governmental receipt.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, November 1994 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1994)	Budget Estimates Next Fiscal Year (1995) ¹
Total on-budget and off-budget results:					
Total receipts	87,673	176,696	1,354,333	161,764	1,425,699
On-budget receipts	62,083	127,467	1,000,459	114,553	1,052,086
Off-budget receipts	25,590	49,229	353,874	47,211	373,613
Total outlays	125,131	246,612	1,521,447	245,568	1,604,939
On-budget outlays	99,464	194,770	1,229,419	197,281	1,298,044
Off-budget outlays	25,668	51,841	292,028	48,286	306,895
Total surplus (+) or deficit (-)	-37,458	-69,915	-167,114	-83,803	-179,240
On-budget surplus (+) or deficit (-)	-37,381	-67,303	-228,960	-82,728	-245,958
Off-budget surplus (+) or deficit (-)	-78	-2,612	+61,846	-1,075	+66,718
Total on-budget and off-budget financing	37,458	69,915	167,114	83,803	179,240
Means of financing:					
Borrowing from the public	40,528	72,985	175,699	75,283	192,078
Reduction of operating cash, increase (-)	9,366	8,886	.....	20,196	.....
By other means	-12,435	-11,956	-8,585	-11,675	-12,838

¹These figures are based on the *Mid-Session Review of the FY 1995 Budget*, released by the Office of Management and Budget on July 14, 1994.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995

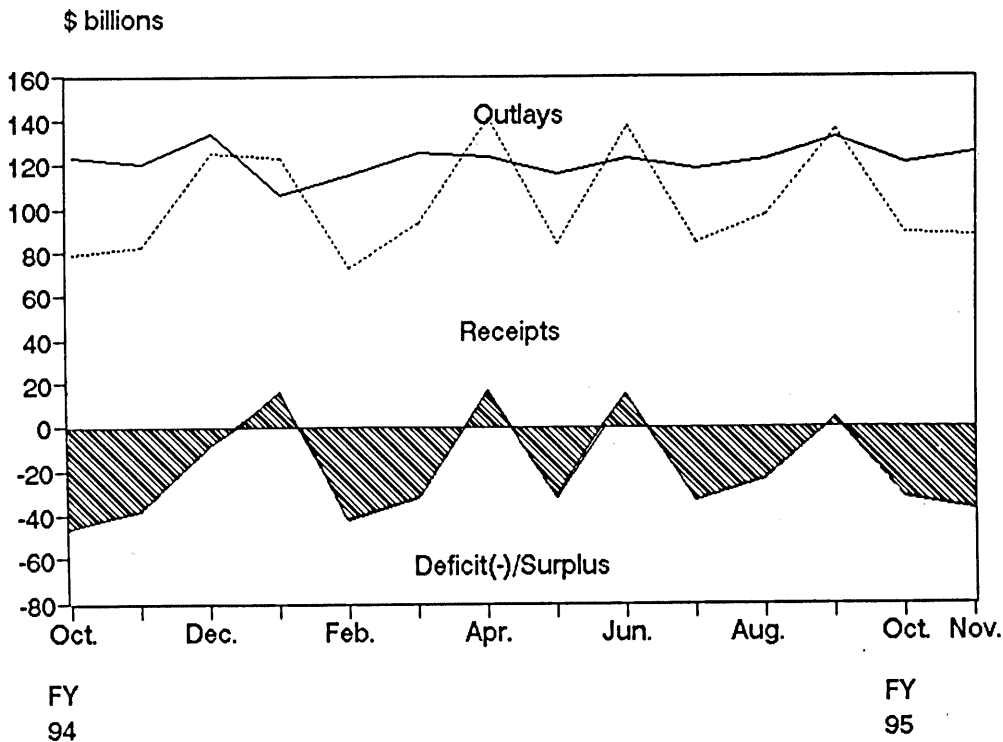


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1994 and 1995

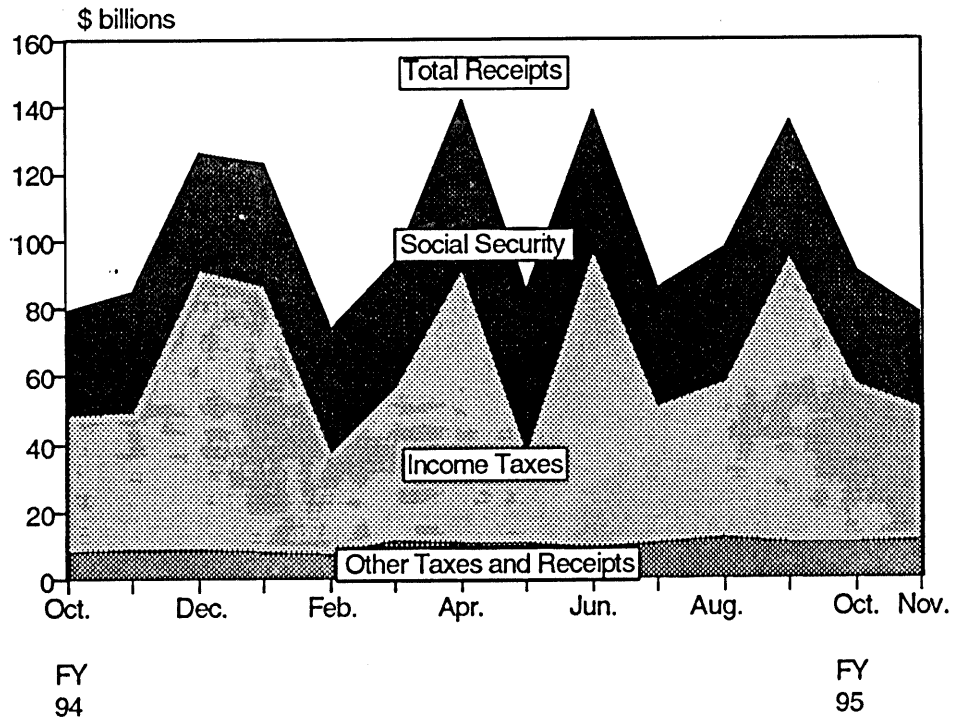


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1994 and 1995

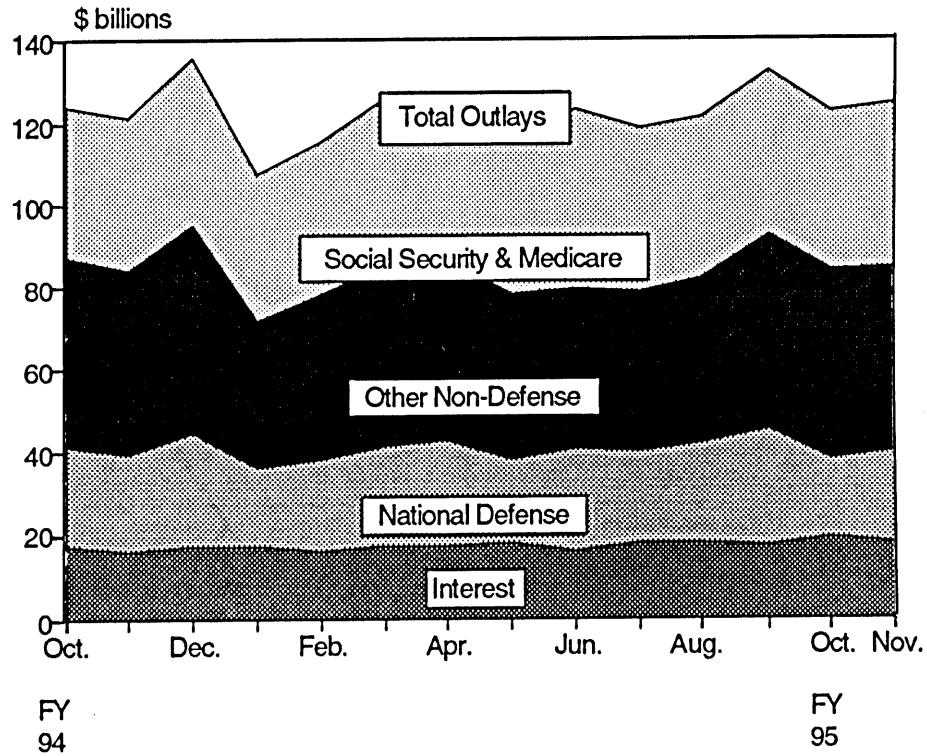


Table 3. Summary of Receipts and Outlays of the U.S. Government, November 1994 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	37,414	80,652	275,314	603,065
Corporation income taxes	1,497	4,967	4,366	143,950
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	25,590	49,229	47,211	353,874
Employment taxes and contributions (on-budget)	8,196	15,821	13,754	103,063
Unemployment insurance	3,249	4,322	3,819	27,756
Other retirement contributions	352	702	728	4,578
Excise taxes	5,518	9,792	8,405	55,975
Estate and gift taxes	1,220	2,426	2,296	14,706
Customs duties	1,827	3,674	3,396	21,986
Miscellaneous receipts	2,811	5,111	3,452,476	25,380
Total Receipts	87,873	176,696	161,764	1,354,333
(On-budget)	62,083	127,467	114,553	1,000,459
(Off-budget)	25,590	49,229	47,211	353,874
Budget Outlays				
Legislative Branch	217	570	584	2,931
The Judiciary	169	353	377	3,078
Executive Office of the President	17	35	37	197
Funds Appropriated to the President	1,130	4,731	5,088	11,143
Department of Agriculture	6,833	14,432	12,041	61,277
Department of Commerce	300	605	541	3,690
Department of Defense—Military	21,435	739,115	44,943	258,894
Department of Defense—Civil	2,656	5,294	5,064	31,159
Department of Education	2,322	4,271	5,161	30,302
Department of Energy	1,330	3,013	3,433	15,663
Department of Health and Human Services, except Social Security	26,650	49,700	50,126	341,677
Department of Health and Human Services, Social Security	26,605	52,677	50,106	331,313
Department of Housing and Urban Development	2,426	5,329	5,060	27,755
Department of the Interior	583	1,467	1,126	7,306
Department of Justice	818	1,726	1,654	11,641
Department of Labor	1,684	4,037	3,185	32,720
Department of State	841	1,329	1,429	5,394
Department of Transportation	3,499	6,944	3,810,392	37,495
Department of the Treasury:				
Interest on the Public Debt	24,912	44,644	39,898	324,235
Other	-308	-274	2,408-27	16,970
Department of Veterans Affairs	3,312	5,011	5,974	37,737
Environmental Protection Agency	474	912	936	6,658
General Services Administration	639	-11	-250	895
National Aeronautics and Space Administration	1,143	1,987	2,293	14,439
Office of Personnel Management	3,118	6,528	6,214	40,437
Small Business Administration	145	210	160	752
Other independent agencies:				
Resolution Trust Corporation	-1,502	-1,973	-1,162	-11,113
Other	1,983	5,459	3,217	7,935
Allowances .....	.....	.....	.....	-1,075
Undistributed offsetting receipts:				
Interest	-5,727	-6,338	-5,533	-91,780
Other	-2,575	-5,171	-5,503	-38,279
Total outlays	125,131	246,612	245,568	1,521,447
(On-budget)	99,464	194,770	197,281	1,229,419
(Off-budget)	25,668	51,841	48,286	292,028
Surplus (+) or deficit (-)	-37,458	-69,915	-83,803	-167,114
(On-budget)	-37,381	-67,303	-82,728	-228,960
(Off-budget)	-78	-2,612	-1,075	+61,846

¹These figures are based on the *Mid-Session Review of the FY 1995 Budget*, released by the Office of Management and Budget on July 14, 1994.

²Receipts have been increased in February 1994 and outlays correspondingly increased by \$317 million to reflect adjustments made by the Internal Revenue Service to the Health Insurance Supplement to the Earned Income Credit.

³Includes \$62 million for a reclassification of the agency reporting for "Tonnage Duty Increases", from a governmental receipt to an offsetting governmental receipt.

⁴Receipts have been increased in March 1994 and outlays correspondingly increased by \$6 million to reflect governmental receipts previously reported as offsetting collections by the Department of the Treasury.

⁵Receipts have been increased in September 1994 by \$5 million to reflect governmental receipts previously reported as offsetting collections by the Air Force.

⁶Outlays have been decreased in September 1994 by \$59 million, \$1 million, and \$11 million for additional reporting for the Commodity Credit Corporation, Federal-Aid Highways, and the Department of the Treasury, respectively.

⁷Outlays have been increased in October 1994 by \$8 million to reflect additional reporting by the Air Force.

⁸Outlays have been increased in September 1994 by \$71 million, \$212 million, and \$7 million for additional reporting by the FHA, PBGC, and the Comptroller of the Currency, respectively.

⁹Outlays for the Bureau of Land Management have been decreased by \$1 million and outlays for the National Park Service have been increased by \$13 million to reflect additional reporting by the agency in September 1994.

¹⁰Outlays have been increased by \$14 million in August 1994 to reflect non-budgetary activity previously reported as offsetting collections by the Maritime Administration.

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

Table 4. Receipts of the U.S. Government, November 1994 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	37,882			78,361			72,107		
Presidential Election Campaign Fund	2			2			(*)		
Other	1,857			5,776			15,998		
Total—Individual income taxes	39,740	2,327	37,414	84,139	3,487	80,652	78,106	2,792	75,314
Corporation income taxes	2,682	1,185	1,497	8,195	3,229	4,967	7,125	2,759	4,366
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	28,426		8,426	28,099		28,099	42,642		42,642
Self-Employment Contributions Act taxes	2-448		-448	-110		-110			
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	7,978		7,978	27,989		27,989	42,642		42,642
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	217,164		17,164	20,756		20,756	4,569		4,569
Self-Employment Contributions Act taxes	2448		448	484		484			
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Other									
Total—FDI trust fund	17,612		17,612	21,240		21,240	4,569		4,569
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	7,934		7,934	15,123		15,123	13,163		13,163
Self-Employment Contributions Act taxes				90		90			
Receipts from Railroad Retirement Board									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Total—FHI trust fund	7,934		7,934	15,213		15,213	13,163		13,163
Railroad retirement accounts:									
Rail industry pension fund	109	(*)	109	309	7	302	306	(*)	306
Railroad Social Security equivalent benefit	153		153	305		305	285		285
Total—Employment taxes and contributions	33,786	(*)	33,786	65,056	7	65,049	60,965	(*)	60,965
Unemployment insurance:									
State taxes deposited in Treasury	2,814		2,814	3,604		3,604	3,151		3,151
Federal Unemployment Tax Act taxes	438	3	435	719	8	712	667	7	660
Railroad unemployment taxes	1		1	6		6	7		7
Railroad debt repayment							1		1
Total—Unemployment insurance	3,253	3	3,249	4,330	8	4,322	3,826	7	3,819
Other retirement contributions:									
Federal employees retirement — employee contributions	344		344	686		686	711		711
Contributions for non-federal employees	8		8	17		17	17		17
Total—Other retirement contributions	352		352	702		702	728		728
Total—Social insurance taxes and contributions	37,390	3	37,387	70,089	14	70,074	65,519	7	65,512
Excise taxes:									
Miscellaneous excise taxes ³	3,590	29	3,561	5,944	59	5,886	4,849	347	4,502
Airport and airway trust fund	453		453	896	6	890	891	2	889
Highway trust fund	1,448		1,448	2,901	1	2,900	2,833	-85	2,919
Black lung disability trust fund	57		57	116		116	95		95
Total—Excise taxes	5,547	29	5,518	9,858	66	9,792	8,669	264	8,405
Estate and gift taxes	1,263	42	1,220	2,497	71	2,426	2,355	59	2,296
Customs duties	1,965	138	1,827	3,926	252	3,674	3,573	177	3,396
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	2,587		2,587	4,542		4,542	2,033		2,033
All other	223	(*)	224	574	6	569	45,645	2	443
Total — Miscellaneous receipts	2,811	(*)	2,811	5,116	6	5,111	2,478	2	2,476
Total — Receipts	91,398	3,725	87,673	183,821	7,124	176,696	167,823	6,059	161,764
Total — On-budget	65,808	3,725	62,083	134,592	7,124	127,467	120,612	6,059	114,553
Total — Off-budget	25,590		25,590	49,229		49,229	47,211		47,211

¹Receipts have been increased in February 1994 and outlays correspondingly increased by \$317 million to reflect adjustments made by the Internal Revenue Service to the Health Insurance Supplement to the Earned Income Credit.

²Includes a retroactive adjustment for January 1994 — September 1994, of \$13,284 million and \$448 million to the Federal Insurance Contributions Act Taxes and the Self-Employment Contributions Act Taxes, respectively, to reflect the new distribution between the FOASI and FDI trust funds.

³Includes amounts for the windfall profits tax pursuant to P.L. 96-223.

⁴Includes \$62 million for a reclassification of the agency reporting for "Tonnage Duty Increases", from a governmental receipt to an offsetting governmental receipt.

⁵Receipts have been increased in March 1994 and outlays correspondingly increased by \$6 million to reflect governmental receipts previously reported as offsetting collections to the Department of the Treasury.

⁶Receipts have been increased in September 1994 by \$5 million to reflect governmental receipts previously reported as offsetting collections by the Air Force.

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

Table 5. Outlays of the U.S. Government, November 1994 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	33	(*)	33	68	(*)	68	71	(*)	71
House of Representatives	62	(*)	62	129	(*)	129	124	2	122
Joint items	6	.....	6	13	.....	13	14	.....	14
Congressional Budget Office	2	.....	2	3	.....	3	4	.....	4
Architect of the Capitol	20	(*)	19	41	1	40	41	1	39
Library of Congress	26	.....	26	198	.....	198	227	.....	227
Government Printing Office:									
Revolving fund (net)	20	.....	20	32	.....	32	21	.....	21
General fund appropriations	10	.....	10	16	.....	16	13	.....	13
General Accounting Office	34	.....	34	63	.....	63	65	.....	65
United States Tax Court	4	.....	4	6	.....	6	6	.....	6
Other Legislative Branch agencies	3	.....	3	6	.....	6	5	.....	5
Proprietary receipts from the public .....	.....	1	-1	.....	1	-1	.....	1	-1
Intrabudgetary transactions	-1	.....	-1	-2	.....	-2	-2	.....	-2
Total—Legislative Branch	218	1	217	573	3	570	588	4	584
The Judiciary:									
Supreme Court of the United States	2	.....	2	4	.....	4	4	.....	4
Courts of Appeals, District Courts, and other judicial services	158	1	157	332	1	331	356	(*)	355
Other	10	.....	10	18	.....	18	18	.....	18
Total—The Judiciary	170	1	169	354	1	353	377	(*)	377
Executive Office of the President:									
Compensation of the President and the White House Office	3	.....	3	6	.....	6	8	.....	8
Office of Management and Budget	4	.....	4	10	.....	10	11	.....	11
Other	10	.....	10	19	.....	19	18	.....	18
Total—Executive Office of the President	17	.....	17	35	.....	35	37	.....	37
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	57	34	22	137	54	83	136	53	83
Foreign military financing grants	110	.....	110	2,025	.....	2,025	2,143	.....	2,143
Economic support fund	183	.....	183	1,463	.....	1,463	1,480	.....	1,480
Military assistance .....	(*)	.....	(*)	(*)	.....	(*)	2	.....	2
Peacekeeping Operations	3	.....	3	7	.....	7	8	.....	8
Other .....	(*)	.....	(*)	2	.....	2	4	.....	4
Proprietary receipts from the public .....	.....	8	-8	.....	14	-14	.....	20	-20
Total—International Security Assistance	353	42	310	3,634	68	3,566	3,773	74	3,699
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association .....	.....	.....	.....	246	.....	246	194	.....	194
International organizations and programs	78	.....	78	170	.....	170	41	.....	41
Other	68	.....	68	202	.....	202	194	.....	194
Total—Multilateral Assistance	146	.....	146	618	.....	618	429	.....	429
Agency for International Development:									
Functional development assistance program	131	.....	131	221	.....	221	238	.....	238
Sub-Saharan Africa development assistance	68	.....	68	132	.....	132	98	.....	98
Operating expenses	47	.....	47	74	.....	74	91	.....	91
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	84	4	79	179	7	173	132	8	124
Proprietary receipts from the public .....	.....	103	-103	.....	133	-133	.....	90	-90
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Agency for International Development	329	107	222	606	140	467	559	98	461
Peace Corps	32	.....	32	41	.....	41	45	.....	45
Overseas Private Investment Corporation	3	40	-37	5	50	-45	5	49	-44
Other	4	(*)	4	14	1	13	18	(*)	18
Total—International Development Assistance	515	147	367	1,284	190	1,094	1,056	148	908
International Monetary Programs	230	.....	230	89	.....	89	296	.....	296
Military Sales Programs:									
Special defense acquisition fund	9	1	8	32	43	-11	37	44	-7
Foreign military sales trust fund	908	.....	908	1,985	.....	1,985	2,123	.....	2,123
Kuwait civil reconstruction trust fund .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Proprietary receipts from the public .....	.....	697	-697	.....	1,995	-1,995	.....	1,933	-1,933
Other	3	.....	3	4	.....	4	2	.....	2
Total—Funds Appropriated to the President	2,017	888	1,130	7,028	2,297	4,731	7,287	2,198	5,088

Table 5. Outlays of the U.S. Government, November 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	61	.....	61	121	.....	121	116	.....	116
Cooperative State Research Service	42	.....	42	73	.....	73	74	.....	74
Extension Service	42	.....	42	70	.....	70	65	.....	65
Animal and Plant Health Inspection Service	44	.....	44	86	.....	86	70	.....	70
Food Safety and Inspection Service	38	.....	38	77	.....	77	76	.....	76
Agricultural Marketing Service	118	.....	118	228	.....	228	175	1	174
Soil Conservation Service:									
Watershed and flood prevention operations	24	.....	24	54	.....	54	49	.....	49
Conservation operations	42	.....	42	77	.....	77	88	.....	88
Other	6	.....	6	13	.....	13	13	.....	13
Agricultural Stabilization and Conservation Service:									
Conservation programs	58	.....	58	1,744	.....	1,744	1,746	.....	1,746
Other	71	.....	71	113	.....	113	107	.....	107
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	20	91	-71	164	197	-33	263	242	21
Rural housing insurance fund	354	203	152	639	418	221	574	542	32
Other .....	.....	.....	.....	.....	.....	.....	(*)	.....	(*)
Salaries and expenses	60	.....	60	108	.....	108	94	.....	94
Other	10	(*)	10	21	(*)	21	20	1	19
Total—Farmers Home Administration	445	294	151	933	616	317	951	785	166
Foreign assistance programs	221	.....	221	243	.....	243	240	.....	240
Rural Development Administration:									
Rural development insurance fund	58	64	-6	149	93	56	173	79	95
Rural water and waste disposal grants	33	.....	33	63	.....	63	56	.....	56
Other	4	.....	4	8	.....	8	5	.....	5
Rural Electrification Administration	85	150	-65	143	340	-196	98	441	-343
Federal Crop Insurance Corporation	92	315	-223	177	402	-224	446	263	183
Commodity Credit Corporation:									
Price support and related programs	3,038	287	2,752	5,045	566	4,478	3,980	1,057	2,923
National Wool Act Program	1	.....	1	1	.....	1	(*)	.....	(*)
Food and Nutrition Service:									
Food stamp program	2,219	.....	2,219	4,347	.....	4,347	4,218	.....	4,218
State child nutrition programs	647	.....	647	1,175	.....	1,175	1,016	.....	1,016
Women, infants and children programs	280	.....	280	593	.....	593	499	.....	499
Other	50	.....	50	136	.....	136	63	.....	63
Total—Food and Nutrition Service	3,196	.....	3,196	6,250	.....	6,250	5,796	.....	5,796
Forest Service:									
National forest system	133	.....	133	253	.....	253	292	.....	292
Forest and rangeland protection	72	.....	72	238	.....	238	81	.....	81
Forest service permanent appropriations	12	.....	12	248	.....	248	-33	.....	-33
Other	56	.....	56	96	.....	96	88	.....	88
Total—Forest Service	274	.....	274	835	.....	835	428	.....	428
Other	39	2	36	94	6	89	111	6	104
Proprietary receipts from the public .....	.....	88	-88	.....	145	-145	.....	190	-190
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	1	.....	1
Total—Department of Agriculture	8,033	1,200	6,833	16,599	2,167	14,432	14,863	2,822	12,041
Department of Commerce:									
Economic Development Administration	31	1	30	54	3	50	53	4	49
Bureau of the Census	31	.....	31	75	.....	75	59	.....	59
Promotion of Industry and Commerce	34	.....	34	54	.....	54	43	.....	43
Science and Technology:									
National Oceanic and Atmospheric Administration	162	6	156	342	7	336	329	1	328
Patent and Trademark Office	14	.....	14	7	.....	7	7	.....	7
National Institute of Standards and Technology	36	.....	36	66	.....	66	41	.....	41
Other	6	2	4	18	6	12	18	7	11
Total—Science and Technology	219	8	211	433	13	420	395	8	387
Other	6	.....	6	26	.....	26	25	.....	25
Proprietary receipts from the public .....	.....	12	-12	.....	21	-21	.....	22	-22
Intrabudgetary transactions .....	.....	.....	.....	(*)	.....	(*)	.....	.....	.....
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	322	21	300	642	37	605	574	33	541

Table 5. Outlays of the U.S. Government, November 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,019	.....	2,019	3,112	.....	3,112	4,513	.....	4,513
Department of the Navy	2,028	.....	2,028	3,724	.....	3,724	4,257	.....	4,257
Department of the Air Force	1,654	.....	1,654	2,578	.....	2,578	3,222	.....	3,222
Total—Military personnel	5,701	.....	5,701	9,414	.....	9,414	11,991	.....	11,991
Operation and maintenance:									
Department of the Army	1,968	.....	1,968	3,591	.....	3,591	3,199	.....	3,199
Department of the Navy	1,608	.....	1,608	3,060	.....	3,060	3,406	.....	3,406
Department of the Air Force	2,629	.....	2,629	3,134	.....	4,134	3,533	.....	3,533
Defense agencies	1,632	.....	1,632	3,171	.....	3,171	3,323	.....	3,323
Total—Operation and maintenance	7,837	.....	7,837	13,955	.....	13,955	13,461	.....	13,461
Procurement:									
Department of the Army	415	.....	415	1,128	.....	1,128	1,416	.....	1,416
Department of the Navy	2,002	.....	2,002	3,939	.....	3,939	4,233	.....	4,233
Department of the Air Force	1,918	.....	1,918	3,230	.....	3,230	3,932	.....	3,932
Defense agencies	419	.....	419	712	.....	712	682	.....	682
Total—Procurement	4,754	.....	4,754	9,009	.....	9,009	10,263	.....	10,263
Research, development, test, and evaluation:									
Department of the Army	397	.....	397	734	.....	734	960	.....	960
Department of the Navy	551	.....	551	1,249	.....	1,249	1,029	.....	1,029
Department of the Air Force	1,300	.....	1,300	2,152	.....	2,152	2,507	.....	2,507
Defense agencies	648	.....	648	1,263	.....	1,263	1,366	.....	1,366
Total—Research, development, test and evaluation	2,896	.....	2,896	5,398	.....	5,398	5,861	.....	5,861
Military construction:									
Department of the Army	87	.....	87	148	.....	148	153	.....	153
Department of the Navy	51	.....	51	98	.....	98	53	.....	53
Department of the Air Force	115	.....	115	236	.....	236	190	.....	190
Defense agencies	284	.....	284	480	.....	480	396	.....	396
Total—Military construction	537	.....	537	961	.....	961	792	.....	792
Family housing:									
Department of the Army	72	.....	72	160	.....	160	150	.....	150
Department of the Navy	75	.....	75	145	.....	145	107	.....	107
Department of the Air Force	85	.....	85	162	.....	162	163	.....	163
Defense agencies	15	4	11	28	7	21	19	5	14
Revolving and management funds:									
Department of the Army	14	.....	14	-27	.....	-27	49	.....	49
Department of the Navy	13	.....	13	41	.....	41	95	.....	95
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	-311	.....	-311	-137	.....	-137	2,257	.....	2,257
Other	-26	(*)	-26	-40	1	-41	-16	1	-17
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of the Navy	2	1	1	7	2	5	5	3	2
Department of the Air Force .....	(*)	.....	(*)	(*)	.....	(*)	2	2	(*)
Defense agencies	17	.....	17	27	.....	27	451	.....	51
Proprietary receipts from the public:									
Department of the Army .....	.....	120	-120	.....	143	-143	.....	145	-145
Department of the Navy .....	.....	11	-11	.....	82	-82	.....	147	-147
Department of the Air Force .....	.....	15	-15	.....	3179	-179	.....	161	-161
Defense agencies .....	.....	62	-62	.....	192	-192	.....	39	-39
Intradudgetary transactions:									
Department of the Army	8	.....	8	126	.....	126	108	.....	108
Department of the Navy	-13	.....	-13	427	.....	427	22	.....	22
Department of the Air Force	2	.....	2	103	.....	103	93	.....	93
Defense agencies	-30	.....	-30	-39	.....	-39	4-29	.....	-29
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies .....	.....	.....	.....	.....	(*)	(*)	.....	(*)	(*)
Total—Department of Defense—Military	21,649	214	21,435	39,721	608	39,115	45,444	502	44,943

Table 5. Outlays of the U.S. Government, November 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	109	.....	109	215	.....	215	174	.....	174
Operation and maintenance, general	160	.....	160	304	.....	304	181	.....	181
Other	102	.....	102	246	.....	246	291	.....	291
Proprietary receipts from the public .....	.....	4	-4	.....	22	-22	.....	25	-25
Total—Corps of Engineers	371	4	367	765	22	742	647	25	622
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,470	.....	11,470	11,908	.....	11,908
Retired pay .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Military retirement fund	2,268	.....	2,268	4,555	.....	4,555	4,405	.....	4,405
Intrabudgetary transactions .....	.....	.....	.....	-11,470	.....	-11,470	-11,908	.....	-11,908
Education benefits	16	.....	16	-10	.....	-10	30	.....	30
Other	7	(* *)	6	10	.....	1	59	.....	1
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	2	-2	.....	2	-2
Total—Department of Defense—Civil	2,661	5	2,656	5,320	25	5,294	5,091	27	5,064
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	501	.....	501	857	.....	857	1,080	.....	1,080
Impact aid	34	.....	34	67	.....	67	469	.....	469
School improvement programs	108	.....	108	211	.....	211	256	.....	256
Indian education	6	.....	6	11	.....	11	12	.....	12
Other	1	.....	1	4	.....	4	1	.....	1
Total—Office of Elementary and Secondary Education	650	.....	650	1,149	.....	1,149	1,818	.....	1,818
Office of Bilingual Education and Minority Languages Affairs									
Affairs	17	.....	17	33	.....	33	37	.....	37
Office of Special Education and Rehabilitative Services:									
Special education	216	.....	216	463	.....	463	462	.....	462
Rehabilitation services and disability research	200	.....	200	365	.....	365	364	.....	364
Special institutions for persons with disabilities	12	.....	12	23	.....	23	20	.....	20
Office of Vocational and Adult Education	143	.....	143	262	.....	262	264	.....	264
Office of Postsecondary Education:									
College housing loans .....	.....	7	-7	6	24	-18	.....	19	-19
Student financial assistance	566	.....	566	1,316	.....	1,316	1,369	.....	1,369
Federal family education loans	360	.....	360	363	.....	363	593	.....	593
Higher education	60	.....	60	126	.....	126	106	.....	106
Howard University	32	.....	32	32	.....	32	26	.....	26
Other	9	.....	9	14	.....	14	1	.....	1
Total—Office of Postsecondary Education	1,026	7	1,018	1,857	24	1,833	2,095	19	2,076
Office of Educational Research and Improvement									
Departmental management	31	.....	31	75	.....	75	67	.....	67
Proprietary receipts from the public	36	.....	36	76	.....	76	63	.....	63
Proprietary receipts from the public .....	.....	4	-4	.....	8	-8	.....	10	-10
Total—Department of Education	2,333	12	2,322	4,302	31	4,271	5,190	29	5,161
Department of Energy:									
Atomic energy defense activities									
Atomic energy defense activities	973	.....	973	2,057	.....	2,057	2,231	.....	2,231
Energy programs:									
General science and research activities	322	.....	322	407	.....	407	237	.....	237
Energy supply, R and D activities	252	.....	252	549	.....	549	487	.....	487
Uranium supply and enrichment activities	15	.....	15	16	.....	16	182	.....	182
Fossil energy research and development	46	.....	46	76	.....	76	74	.....	74
Energy conservation	63	.....	63	98	.....	98	91	.....	91
Strategic petroleum reserve	15	.....	15	37	.....	37	36	.....	36
Clean coal technology .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	33	.....	33	56	.....	56	60	.....	60
Other	73	(* *)	73	147	(* *)	147	67	(* *)	66
Total—Energy programs	819	(* *)	819	1,385	(* *)	1,385	1,233	(* *)	1,233
Power Marketing Administration									
Departmental administration	173	122	51	355	257	98	328	201	126
Proprietary receipts from the public	-178	.....	-178	75	.....	75	81	.....	81
Intrabudgetary transactions .....	.....	253	-253	.....	458	-458	.....	101	-101
Offsetting governmental receipts	-82	.....	-82	-141	.....	-141	-132	.....	-132
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	4	-4	.....	6	-6
Total—Department of Energy	1,705	374	1,330	3,732	719	3,013	3,741	308	3,433

Table 5. Outlays of the U.S. Government, November 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	60	(*)	60	139	1	139	126	1	126
Health Resources and Services Administration	170	.....	170	349	.....	349	317	.....	317
Indian Health Services	173	.....	173	331	.....	331	288	.....	288
Centers for Disease Control and Prevention	129	.....	129	291	.....	291	233	.....	233
National Institutes of Health	924	.....	924	1,692	.....	1,692	1,737	.....	1,737
Substance Abuse and Mental Health Services Administration	168	.....	168	359	.....	359	340	.....	340
Agency for Health Care Policy and Research	9	.....	9	21	.....	21	19	.....	19
Assistant secretary for health	-45	.....	-45	10	.....	10	108	.....	108
Total—Public Health Service	1,588	(*)	1,588	3,191	1	3,191	3,167	1	3,166
Health Care Financing Administration:									
Grants to States for Medicaid	7,545	.....	7,545	14,167	.....	14,167	14,020	.....	14,020
Payments to health care trust funds	3,042	.....	3,042	6,104	.....	6,104	7,511	.....	7,511
Federal hospital insurance trust fund:									
Benefit payments	8,850	.....	8,850	16,587	.....	16,587	15,258	.....	15,258
Administrative expenses	93	.....	93	189	.....	189	180	.....	180
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	8,942	.....	8,942	16,776	.....	16,776	15,438	.....	15,438
Federal supplementary medical insurance trust fund:									
Benefit payments	5,173	.....	5,173	9,854	.....	9,854	9,236	.....	9,236
Administrative expenses	116	.....	116	234	.....	234	252	.....	252
Total—FSMI trust fund	5,290	.....	5,290	10,089	.....	10,089	9,487	.....	9,487
Other	51	.....	51	44	.....	44	72	.....	72
Total—Health Care Financing Administration	24,869	.....	24,869	47,178	.....	47,178	46,529	.....	46,529
Social Security Administration:									
Payments to Social Security trust funds	7	.....	7	637	.....	637	988	.....	988
Special benefits for disabled coal miners	61	.....	61	123	.....	123	137	.....	137
Supplemental security income program	2,132	.....	2,132	2,357	.....	2,357	3,905	.....	3,905
Total—Social Security Administration	2,200	.....	2,200	3,116	.....	3,116	5,031	.....	5,031
Administration for children and families:									
Family support payments to States	1,272	.....	1,272	3,009	.....	3,009	2,790	.....	2,790
Low income home energy assistance	105	.....	105	171	.....	171	574	.....	574
Refugee and entrant assistance	42	.....	42	72	.....	72	46	.....	46
Community Services Block Grant	25	.....	25	47	.....	47	50	.....	50
Payments to States for afdc work programs	89	.....	89	139	.....	139	106	.....	106
Interim assistance to States for legalization	29	.....	29	35	.....	35	569	.....	569
Payments to States for child care assistance	81	.....	81	145	.....	145	111	.....	111
Social services block grant	227	.....	227	466	.....	466	324	.....	324
Children and families services programs	371	.....	371	726	.....	726	568	.....	568
Payments to States for foster care and adoption assistance	276	.....	276	434	.....	434	382	.....	382
Other	1	.....	1	1	.....	1	.....	.....	.....
Total—Administration for children and families	2,519	.....	2,519	5,247	.....	5,247	5,520	.....	5,520
Administration on aging	80	.....	80	132	.....	132	100	.....	100
Office of the Secretary	18	.....	18	59	.....	59	29	.....	29
Proprietary receipts from the public .....	.....	1,582	-1,582	.....	3,120	-3,120	.....	2,738	-2,738
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-3,042	.....	-3,042	-6,103	.....	-6,103	-7,511	.....	-7,511
Payments for tax and other credits:									
Federal hospital insurance trust fund .....	.....	.....	.....	-1	.....	-1	.....	.....	.....
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, except Social Security	28,233	1,582	26,650	52,821	3,121	49,700	52,865	2,739	50,126

Table 5. Outlays of the U.S. Government, November 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	23,342	.....	23,342	46,713	.....	46,713	44,812	.....	44,812
Administrative expenses and construction	26	.....	26	68	.....	68	288	.....	288
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	23,368	.....	23,368	46,781	.....	46,781	45,100	.....	45,100
Federal disability insurance trust fund:									
Benefit payments	3,174	.....	3,174	6,375	.....	6,375	5,837	.....	5,837
Administrative expenses and construction	70	.....	70	158	.....	158	153	.....	153
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,244	.....	3,244	6,533	.....	6,533	5,990	.....	5,990
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Intrabudgetary transactions ^a	-7	.....	-7	-637	.....	-637	-984	.....	-984
Total—Department of Health and Human Services, Social Security(off-budget)	26,605	(* *)	26,605	52,677	(* *)	52,677	50,107	(* *)	50,106
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	14	11	3	24	18	6	26	14	13
Credit accounts:									
Federal housing administration fund	478	599	-120	1,040	1,010	31	71,108	859	249
Housing for the elderly or handicapped fund	-7	55	-62	326	110	215	375	118	257
Other	48	.....	48	92	.....	92	75	(* *)	75
Rent supplement payments	7	.....	7	22	.....	22	10	.....	10
Homeownership assistance	8	.....	8	21	.....	21	18	.....	18
Rental housing assistance	44	.....	44	109	.....	109	110	.....	110
Rental housing development grants .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Low-rent public housing	216	.....	216	249	.....	249	255	.....	255
Public housing grants	324	.....	324	651	.....	651	597	.....	597
College housing grants	2	.....	2	4	(* *)	4	3	.....	3
Lower income housing assistance	816	.....	816	1,670	.....	1,670	1,763	.....	1,763
Section 8 contract renewals	389	.....	389	733	.....	733	530	.....	530
Other	11	.....	11	21	.....	21	7	.....	7
Total—Housing programs	2,350	664	1,685	4,961	1,138	3,823	4,877	991	3,886
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses	239	196	43	241	196	44	255	189	66
Payments for operation of low-income housing projects	214	.....	214	435	.....	435	432	.....	432
Community Partnerships Against Crime	12	.....	12	23	.....	23	25	.....	25
Other	1	.....	1	1	.....	1	.....	.....	.....
Total—Public and Indian Housing programs	466	196	270	700	196	504	711	189	522
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	.....	.....	.....	.....	.....	.....	(* *)	(* *)
Guarantees of mortgage-backed securities	39	75	-36	92	125	-34	175	264	-89
Total—Government National Mortgage Association	39	75	-36	92	125	-34	175	264	-89
Community Planning and Development:									
Community Development Grants	330	.....	330	659	.....	659	586	.....	586
Home investment partnerships program	100	.....	100	188	.....	188	80	.....	80
Other	22	12	10	47	25	22	60	29	32
Total—Community Planning and Development	452	12	440	894	25	869	725	29	697
Management and Administration	66	.....	66	160	.....	160	83	.....	83
Other	4	.....	4	11	.....	11	4	.....	4
Proprietary receipts from the public .....	.....	3	-3	.....	3	-3	.....	44	-44
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Housing and Urban Development	3,377	950	2,426	6,817	1,488	5,329	6,576	1,516	5,060

Table 5. Outlays of the U.S. Government, November 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	55	.....	55	117	.....	117	108	.....	108
Other	36	.....	36	164	.....	164	159	.....	59
Minerals Management Service	68	.....	68	143	.....	143	130	.....	130
Office of Surface Mining Reclamation and Enforcement	30	.....	30	61	.....	61	49	.....	49
Total—Land and minerals management	189	.....	189	486	.....	486	346	.....	346
Water and science:									
Bureau of Reclamation:									
Construction program	40	.....	40	71	.....	71	43	.....	43
Operation and maintenance	21	.....	21	39	.....	39	37	.....	37
Other	27	15	12	63	22	41	76	50	26
Central Utah Project	23	.....	23	23	.....	23	.....	.....	.....
Geological Survey	23	.....	23	81	.....	81	84	.....	84
Bureau of Mines	15	2	13	28	4	24	29	5	24
Total—Water and science	149	17	132	305	27	278	269	55	215
Fish and wildlife and parks:									
United States Fish and Wildlife Service	138	.....	138	216	.....	216	174	.....	174
National Biological Survey	9	.....	9	20	.....	20	.....	.....	.....
National Park Service	127	.....	127	246	.....	246	250	.....	250
Total—Fish and wildlife and parks	274	.....	274	482	.....	482	423	.....	423
Bureau of Indian Affairs:									
Operation of Indian programs	107	.....	107	236	.....	236	234	.....	234
Indian tribal funds	15	.....	15	-6	.....	-6	-64	.....	-64
Other	47	1	46	119	2	117	130	1	129
Total—Bureau of Indian Affairs	169	1	168	349	2	347	300	1	299
Territorial and international affairs	8	.....	8	238	.....	238	111	.....	111
Departmental offices	56	.....	56	62	.....	62	29	.....	29
Proprietary receipts from the public .....	.....	164	-164	.....	345	-345	.....	280	-280
Intrabudgetary transactions	-80	.....	-80	-81	.....	-81	-16	.....	-16
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Total—Department of the Interior	765	182	583	1,840	373	1,467	1,462	336	1,126
Department of Justice:									
Legal activities	193	.....	193	390	.....	390	363	.....	363
Federal Bureau of Investigation	141	.....	141	277	.....	277	353	.....	353
Drug Enforcement Administration	66	.....	66	148	.....	148	132	.....	132
Immigration and Naturalization Service	119	.....	119	252	.....	252	226	.....	226
Federal Prison System	221	10	210	421	21	400	362	19	343
Office of Justice Programs	69	.....	69	184	.....	184	142	.....	142
Other	76	.....	76	168	.....	168	153	.....	153
Intrabudgetary transactions	-2	.....	-2	-4	.....	-4	-1	.....	-1
Offsetting governmental receipts .....	.....	53	-53	.....	88	-88	.....	57	-57
Total—Department of Justice	882	64	818	1,836	110	1,726	1,730	76	1,654
Department of Labor:									
Employment and Training Administration:									
Training and employment services	385	.....	385	738	.....	738	681	.....	681
Community Service Employment for Older Americans	29	.....	29	58	.....	58	65	.....	65
Federal unemployment benefits and allowances	15	.....	15	41	.....	41	25	.....	25
State unemployment insurance and employment service operations	-26	.....	-26	13	.....	13	-46	.....	-46
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	.....	.....	.....	1,714	.....	1,714

Table 5. Outlays of the U.S. Government, November 1994 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,517	.....	1,517	2,924	.....	2,924	4,734	.....	4,734
State administrative expenses	301	.....	301	524	.....	524	600	.....	600
Federal administrative expenses	10	.....	10	16	.....	16	104	.....	104
Veterans employment and training	20	.....	20	29	.....	29	19	.....	19
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	5	.....	5	9	.....	9	10	.....	10
Other	1	.....	1	3	.....	3	5	.....	5
Total—Unemployment trust fund	1,854	.....	1,854	3,504	.....	3,504	5,472	.....	5,472
Other	5	.....	5	13	.....	13	12	.....	12
Total—Employment and Training Administration	2,262	.....	2,262	4,368	.....	4,368	7,922	.....	7,922
Pension Benefit Guaranty Corporation	73	56	17	145	105	40	272	7-55	327
Employment Standards Administration:									
Salaries and expenses	17	.....	17	38	.....	38	34	.....	34
Special benefits	-692	.....	-692	-611	.....	-611	-601	.....	-601
Black lung disability trust fund	48	.....	48	94	.....	94	99	.....	99
Other	15	.....	15	30	.....	30	24	.....	24
Occupational Safety and Health Administration	24	.....	24	46	.....	46	42	.....	42
Bureau of Labor Statistics	9	.....	9	28	.....	28	30	.....	30
Other	44	.....	44	63	.....	63	68	.....	68
Proprietary receipts from the public .....	.....	(" ")	(" ")	.....	1	-1	.....	(" ")	(" ")
Intrabudgetary transactions	-58	.....	-58	-59	.....	-59	-1,760	.....	-1,760
Total—Department of Labor	1,741	57	1,684	4,143	106	4,037	6,130	-55	6,185
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	124	.....	124	330	.....	330	243	.....	243
Acquisition and maintenance of buildings abroad	57	.....	57	77	.....	77	92	.....	92
Payment to Foreign Service retirement and disability fund	129	.....	129	129	.....	129	125	.....	125
Foreign Service retirement and disability fund	38	.....	38	73	.....	73	68	.....	68
Other	10	.....	10	5	.....	5	26	.....	26
Total—Administration of Foreign Affairs	358	.....	358	614	.....	614	554	.....	554
International organizations and Conferences	535	.....	535	714	.....	714	915	.....	915
Migration and refugee assistance	64	.....	64	109	.....	109	64	.....	64
International narcotics control	7	.....	7	12	.....	12	17	.....	17
Other	7	.....	7	10	.....	10	4	.....	4
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-129	.....	-129	-129	.....	-129	-125	.....	-125
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	841	.....	841	1,329	.....	1,329	1,429	.....	1,429
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,750	.....	1,750	3,530	.....	3,530	103,361	.....	3,361
Other	12	.....	12	26	.....	26	14	.....	14
Other programs	22	.....	22	42	.....	42	59	.....	59
Total—Federal Highway Administration	1,784	.....	1,784	3,598	.....	3,598	3,434	.....	3,434
National Highway Traffic Safety Administration	25	.....	25	44	.....	44	40	.....	40
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation .....	.....	.....	.....	344	.....	344	214	.....	214
Other	15	1	14	32	2	30	54	2	52
Total—Federal Railroad Administration	15	1	14	376	2	374	269	2	266

Table 5. Outlays of the U.S. Government, November 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	103	.....	103	240	.....	240	140	.....	140
Discretionary grants	192	.....	192	336	.....	336	240	.....	240
Other	44	.....	44	84	.....	84	174	.....	174
Total—Federal Transit Administration	339	.....	339	661	.....	661	555	.....	555
Federal Aviation Administration:									
Operations	36	.....	36	281	.....	281	688	.....	688
Airport and airway trust fund:									
Grants-in-aid for airports	179	.....	179	355	.....	355	359	.....	359
Facilities and equipment	277	.....	277	428	.....	428	286	.....	286
Research, engineering and development	17	.....	17	37	.....	37	35	.....	35
Operations	408	.....	408	504	.....	504	.....	.....	.....
Total—Airport and airway trust fund	882	.....	882	1,325	.....	1,325	680	.....	680
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Total—Federal Aviation Administration	918	(*)	918	1,606	(*)	1,606	1,368	(*)	1,368
Coast Guard:									
Operating expenses	225	.....	225	367	.....	367	406	.....	406
Acquisition, construction, and improvements	52	.....	52	72	.....	72	43	.....	43
Retired pay	41	.....	41	81	.....	81	71	.....	71
Other	16	1	15	32	1	31	20	1	19
Total—Coast Guard	335	1	334	552	1	552	539	1	538
Maritime Administration	54	1	53	90	39	50	133	142	91
Other	38	(*)	38	71	(*)	71	99	(*)	99
Proprietary receipts from the public .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	13	.....	13
Offsetting governmental receipts .....	.....	6	-6	.....	11	-11	.....	11	-11
Total—Department of Transportation	3,507	8	3,499	6,998	54	6,944	6,450	57	6,392
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-327	2	-329	-426	3	-429	-114	2	-116
Other	10	.....	10	28	.....	28	61	.....	61
Financial Management Service:									
Salaries and expenses	19	.....	19	37	.....	37	34	.....	34
Payment to the Resolution Funding Corporation .....	.....	.....	.....	587	.....	587	587	.....	587
Claims, judgements, and relief acts	84	.....	84	135	.....	135	70	.....	70
Net interest paid to loan guarantee financing accounts	4	.....	4	83	.....	83	2	.....	2
Other	3	.....	3	5	.....	5	23	.....	23
Total—Financial Management Service	110	.....	110	847	.....	847	717	.....	717
Federal Financing Bank	-109	.....	-109	-223	.....	-223	-224	.....	-224
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	38	.....	38	66	.....	66	50	.....	50
Internal revenue collections for Puerto Rico	19	.....	19	37	.....	37	37	.....	37
United States Customs Service	170	.....	170	302	.....	302	280	.....	280
Bureau of Engraving and Printing	6	.....	6	4	.....	4	32	.....	32
United States Mint	-13	.....	-13	-42	.....	-42	-6	.....	-6
Bureau of the Public Debt	45	.....	45	58	.....	58	28	.....	28
Internal Revenue Service:									
Processing tax returns and assistance	139	.....	139	250	.....	250	228	.....	228
Tax law enforcement	328	.....	328	634	.....	634	596	.....	596
Information systems	137	.....	137	236	.....	236	145	.....	145
Payment where earned income credit exceeds liability for tax	21	.....	21	40	.....	40	43	.....	43
Health insurance supplement to earned income credit .....	.....	.....	.....	.....	.....	.....	134	.....	4
Refunding internal revenue collections, interest	125	.....	125	226	.....	226	575	.....	575
Other	13	.....	13	26	.....	26	1422	.....	22
Total—Internal Revenue Service	763	.....	763	1,412	.....	1,412	1,613	.....	1,613

Table 5. Outlays of the U.S. Government, November 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury—Continued									
United States Secret Service	44	.....	44	95	.....	95	74	.....	74
Comptroller of the Currency	27	3	24	58	7	51	758	9	49
Office of Thrift Supervision	11	1	10	22	2	20	30	3	27
Interest on the public debt:									
Public Issues (accrual basis)	18,280	.....	18,280	36,961	.....	36,961	34,080	.....	34,080
Special Issues (cash basis)	6,632	.....	6,632	7,683	.....	7,683	5,819	.....	5,819
Total—Interest on the public debt	24,912	.....	24,912	44,644	.....	44,644	39,898	.....	39,898
Other	5	.....	5	7	.....	7	12	.....	12
Proprietary receipts from the public .....	.....	284	-284	.....	450	-450	.....	10274	-274
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-717	.....	-717	-1,898	.....	-1,898	-2,247	.....	-2,247
Offsetting governmental receipts .....	.....	101	-101	.....	161	-161	.....	142	-142
Total—Department of the Treasury	24,994	390	24,604	44,993	623	44,370	40,301	429	39,872
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,310	.....	1,310	2,484	.....	2,484	2,454	.....	2,454
Other	53	22	31	109	44	65	117	43	74
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	127	43	84	195	89	106	81	123	-42
Loan guaranty revolving fund	114	30	83	206	61	145	240	81	159
Other	5	3	2	53	9	44	69	63	6
Compensation and pensions	1,457	.....	1,457	1,562	.....	1,562	2,805	.....	2,805
Readjustment benefits	116	.....	116	188	.....	188	184	.....	184
Post-Vietnam era veterans education account	5	.....	5	8	.....	8	15	.....	15
Insurance funds:									
National service life	95	.....	95	182	.....	182	182	.....	182
United States government life	1	.....	1	3	.....	3	3	.....	3
Veterans special life	9	3	6	18	5	12	18	6	12
Other	-1	.....	-1	3	.....	3	-11	.....	-11
Total—Veterans Benefits Administration	1,928	79	1,849	2,419	164	2,254	3,587	272	3,315
Construction	52	(* *)	52	101	(* *)	101	118	(* *)	118
Departmental administration	150	.....	150	268	.....	268	193	.....	193
Proprietary receipts from the public:									
National service life .....	.....	25	-25	.....	48	-48	.....	60	-60
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	54	-54	.....	111	-111	.....	113	-113
Intrabudgetary transactions .....	(* *)	.....	(* *)	-2	.....	-2	-7	.....	-7
Total—Department of Veterans Affairs	3,492	179	3,312	5,378	367	5,011	6,462	488	5,974
Environmental Protection Agency:									
Program and research operations	61	.....	61	128	.....	128	133	.....	133
Abatement, control, and compliance	100	.....	100	251	.....	251	210	.....	210
Water infrastructure financing	167	.....	167	307	.....	307	323	.....	323
Hazardous substance superfund	120	.....	120	180	.....	180	230	.....	230
Other	41	(* *)	41	332	(* *)	332	77	(* *)	77
Proprietary receipts from the public .....	.....	13	-13	.....	35	-35	.....	34	-34
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	.....	.....	.....
Offsetting governmental receipts .....	.....	1	-1	.....	1	-1	.....	2	-2
Total—Environmental Protection Agency	488	14	474	949	37	912	972	36	936
General Services Administration:									
Real property activities	583	.....	583	-62	.....	-62	-258	.....	-258
Personal property activities	-17	.....	-17	-86	.....	-86	-67	.....	-67
Information Resources Management Service	43	.....	43	87	.....	87	29	.....	29
Other	31	.....	31	50	.....	50	47	.....	47
Proprietary receipts from the public .....	.....	1	-1	.....	1	-1	.....	1	-1
Total—General Services Administration	640	1	639	-10	1	-11	-249	1	-250

Table 5. Outlays of the U.S. Government, November 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Human space flight	73	.....	73	50	.....	50	.....	.....	.....
Science, aeronautics and technology	120	.....	120	136	.....	136	.....	.....	.....
Mission support	131	.....	131	191	.....	191	.....	.....	.....
Research and development	460	.....	460	851	.....	851	1,135	.....	1,135
Space flight, control and data communications	345	.....	345	649	.....	649	836	.....	836
Construction of facilities	11	.....	11	39	.....	39	65	.....	65
Research and program management	1	.....	1	70	.....	70	255	.....	255
Other	1	.....	1	2	.....	2	2	.....	2
Total—National Aeronautics and Space Administration	1,143	.....	1,143	1,987	.....	1,987	2,293	.....	2,293
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	286	.....	286	574	.....	574	593	.....	593
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,105	.....	3,105	6,228	.....	6,228	5,918	.....	5,918
Employees health benefits fund	1,233	1,261	-28	2,518	2,496	22	2,471	2,497	-26
Employees life insurance fund	114	353	-238	229	542	-313	225	523	-298
Retired employees health benefits fund	1	1	(* *)	1	1	(* *)	1	1	(* *)
Other	-3	.....	-3	22	.....	22	33	.....	33
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-5	.....	-5	-6	.....	-6
Total—Office of Personnel Management	4,733	1,614	3,118	9,567	3,039	6,528	9,235	3,021	6,214
Small Business Administration:									
Public enterprise funds:									
Business loan fund	61	22	39	77	41	36	147	82	66
Disaster loan fund	84	21	63	129	42	87	74	60	13
Other	3	2	1	4	3	1	8	2	5
Other	41	(* *)	41	86	(* *)	86	76	(* *)	76
Total—Small Business Administration	189	44	145	297	88	210	305	144	160
Other independent agencies:									
Action	18	.....	18	34	.....	34	9	.....	9
Board for International Broadcasting	27	.....	27	28	.....	28	32	.....	32
Corporation for National and Community Service	16	.....	16	26	.....	26	(* *)	.....	(* *)
Corporation for Public Broadcasting .....	.....	.....	.....	286	.....	286	275	.....	275
District of Columbia:									
Federal payment .....	.....	.....	.....	714	.....	714	698	.....	698
Other .....	.....	.....	.....	7	12	-5	3	12	-9
Equal Employment Opportunity Commission	19	(* *)	19	39	(* *)	39	31	(* *)	31
Export-Import Bank of the United States	77	15-114	191	431	-38	468	85	210	-125
Federal Communications Commission	4	1	2	18	6	12	20	6	14
Federal Deposit Insurance Corporation:									
Bank insurance fund	104	313	-208	416	752	-336	676	806	-130
Savings association insurance fund	2	15	-13	14	29	-15	6	7	-1
FSLIC resolution fund	541	111	430	578	236	342	471	463	7
Affordable housing and bank enterprise .....	.....	.....	.....	(* *)	.....	(* *)	1	.....	1
Federal Emergency Management Agency:									
Public enterprise funds	76	27	49	99	63	37	152	42	110
Disaster relief	205	.....	205	465	.....	465	317	.....	317
Emergency management planning and assistance	21	.....	21	38	.....	38	34	.....	34
Other	15	.....	15	26	.....	26	26	.....	26
Federal Trade Commission	5	.....	5	15	.....	15	15	.....	15
Interstate Commerce Commission	3	.....	3	9	.....	9	7	.....	7
Legal Services Corporation	1	.....	1	56	.....	56	31	.....	31
National Archives and Records Administration	25	(* *)	25	34	(* *)	34	17	(* *)	17
National Credit Union Administration:									
Credit union share insurance fund	1	1	1	-1	3	-4	27	14	12
Central liquidity facility	5	.....	5	5	5	(* *)	20	20	.....
Other	7	(* *)	6	3	1	3	(* *)	(* *)	-1
National Endowment for the Arts	12	.....	12	30	.....	30	33	.....	33
National Endowment for the Humanities	13	.....	13	27	.....	27	26	.....	26
National Labor Relations Board	12	.....	12	29	.....	29	29	.....	29
National Science Foundation	209	.....	209	394	.....	394	413	.....	413
Nuclear Regulatory Commission	44	99	-56	85	145	-60	81	116	-35
Panama Canal Commission	44	48	-4	90	94	-5	87	86	1

Table 5. Outlays of the U.S. Government, November 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
Postal Service:									
Public enterprise funds (off-budget)	4,045	164,155	-110	7,850	7,312	538	7,516	8,263	-747
Payment to the Postal Service fund .....	.....	.....	.....	61	.....	61	61	.....	61
Railroad Retirement Board:									
Federal windfall subsidy	22	.....	22	43	.....	43	47	.....	47
Federal payments to the railroad retirement accounts ...	(* *)	.....	(* *)	46	.....	46	12	.....	12
Rail industry pension fund:									
Advances from FOASDI fund	-90	.....	-90	-181	.....	-181	-179	.....	-179
OASDI certifications	90	.....	90	181	.....	181	179	.....	179
Administrative expenses	4	.....	4	10	.....	10	11	.....	11
Interest on refunds of taxes .....	(* *)	.....	(* *)	17	.....	17	(* *)	.....	(* *)
Other	1	.....	1	1	.....	1	1	.....	1
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds									
Other .....	.....	.....	.....	-46	.....	-46	-12	.....	-12
Supplemental annuity pension fund	242	.....	242	488	.....	488	478	.....	478
Railroad Social Security equivalent benefit account	401	.....	401	798	.....	798	779	.....	779
Other .....	(* *)	.....	(* *)	1	.....	1	1	.....	1
Total—Railroad Retirement Board	669	.....	669	1,358	.....	1,358	1,316	.....	1,316
Resolution Trust Corporation	311	1,813	-1,502	925	2,898	-1,973	1,599	2,761	-1,162
Securities and Exchange Commission	4	.....	4	24	.....	24	24	.....	24
Smithsonian Institution	21	.....	21	47	.....	47	45	.....	45
Tennessee Valley Authority	802	563	239	1,817	1,313	504	1,890	1,617	273
United States Information Agency	105	.....	105	178	.....	178	169	(* *)	169
Other	177	126	52	398	336	62	389	151	238
Total—Other independent agencies	7,641	7,159	481	16,651	13,165	3,486	16,630	14,575	2,055
Undistributed offsetting receipts:									
Other interest .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,005	.....	-1,005	-2,026	.....	-2,026	-2,193	.....	-2,193
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-158	.....	-158	-316	.....	-316	-317	.....	-317
Postal Service employer contributions	-45	.....	-45	-89	.....	-89	-73	.....	-73
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-394	.....	-394	-788	.....	-788	-850	.....	-850
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-71	.....	-71	-141	.....	-141	-92	.....	-92
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-8	.....	-8	-17	.....	-17	-17	.....	-17
Office of Personnel Management:									
Civil service retirement and disability fund	-735	.....	-735	-1,481	.....	-1,481	-1,478	.....	-1,478
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement	-2,416	.....	-2,416	-4,858	.....	-4,858	-5,021	.....	-5,021
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-4	.....	-4	-4	.....	-4	-4	.....	-4
Department of Defense—Civil:									
Corps of Engineers .....	(* *)	.....	(* *)	-1	.....	-1	-1	.....	-1
Military retirement fund	-5,029	.....	-5,029	-5,391	.....	-5,391	-5,004	.....	-5,004
Education benefits fund	-14	.....	-14	-15	.....	-15	-17	.....	-17
Soldiers' and airmen's home permanent fund .....	(* *)	.....	(* *)	-2	.....	-2	-4	.....	-4
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)

Table 5. Outlays of the U.S. Government, November 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-5	.....	-5	-13	.....	-13	-34	.....	-34
Federal supplementary medical insurance trust fund ..	-42	.....	-42	-76	.....	-76	-29	.....	-29
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-352	.....	-352	-418	.....	-418	-99	.....	-99
Federal disability insurance trust fund	-11	.....	-11	-27	.....	-27	-32	.....	-32
Department of Labor:									
Unemployment trust fund	-45	.....	-45	-77	.....	-77	-18	.....	-18
Department of State:									
Foreign Service retirement and disability fund .....	(* *)	.....	(* *)	-1	.....	-1	-2	.....	-2
Department of Transportation:									
Highway trust fund	-36	.....	-36	-72	.....	-72	-37	.....	-37
Airport and airway trust fund	-23	.....	-23	-31	.....	-31	-2	.....	-2
Oil spill liability trust fund	-2	.....	-2	-2	.....	-2	-2	.....	-2
Department of Veterans Affairs:									
National service life insurance fund	-2	.....	-2	-4	.....	-4	-4	.....	-4
United States government life insurance fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Environmental Protection Agency .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
National Aeronautics and Space Administration .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Office of Personnel Management:									
Civil service retirement and disability fund	-57	.....	-57	-61	.....	-61	-62	.....	-62
Independent agencies:									
Railroad Retirement Board	-90	.....	-90	-100	.....	-100	-151	.....	-151
Other	-3	.....	-3	-2	.....	-2	-3	.....	-3
Other	-10	.....	-10	-41	.....	-41	-28	.....	-28
Total—Interest received by trust funds	-5,727	.....	-5,727	-6,338	.....	-6,338	-5,533	.....	-5,533
Rents and royalties on the outer continental shelf lands ..	.....	160	-160	.....	313	-313	.....	483	-483
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spectrum auction proceeds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Undistributed offsetting receipts	-8,143	160	-8,303	-11,196	313	-11,510	-10,553	483	-11,036
Total outlays	140,253	15,122	125,131	275,382	28,770	246,812	275,338	29,771	245,568
Total on-budget	110,430	10,966	99,464	216,228	21,458	194,770	218,789	21,507	197,281
Total off-budget	29,823	4,155	25,668	59,154	7,313	51,841	56,550	8,263	48,286
Total surplus (+) or deficit			-37,458			-69,915			-83,803
Total on-budget			-37,381			-67,303			-82,728
Total off-budget			-78			-2,612			-1,075

Memorandum
 Receipts offset against outlays

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	7,765	6,933
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	31,544	35,088
Governmental receipts	411	334
Total receipts offset against outlays	<u>39,720</u>	<u>42,354</u>

¹Outlays for the Foreign Assistance Programs have been decreased by \$152 million and outlays for the Price Support and Related Programs have been increased by \$92 million to reflect additional reporting by the Commodity Credit Corporation in September 1994.

²Outlays for the Patent and Trademark Administration and proprietary receipts from the public have been increased due to additional reporting by the agency in September 1994.

³Outlays for "Operation and Maintenance" have been increased by \$13 million and proprietary receipts from the public have been increased by \$5 million to reflect additional reporting by the Air Force.

⁴Includes an adjustment in September 1994 of \$39 million for receipts previously reported as offsetting collections.

⁵Receipts have been increased in September 1994 and outlays have been correspondingly increased by \$5 million to reflect governmental receipts previously reported as offsetting collections by the Air Force.

⁶Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

⁷Outlays have been increased in September 1994 by \$71 million, \$212 million, and \$7 million for additional reporting by the FHA, PBGC, and the Comptroller of the Currency, respectively.

⁸Outlays for the Bureau of Land Management have been decreased by \$1 million and outlays for the National Park Service have been increased by \$13 million to reflect additional reporting by the agency in September 1994.

⁹Outlays for Departmental Management have been increased and outlays for the Black Lung Disability Trust Fund have been correspondingly decreased by \$1 million to reflect additional agency reporting in September 1994.

¹⁰Outlays have been decreased in September 1994 by \$1 million, and \$11 million for additional reporting for the Federal-Aid Highways and the Department of the Treasury, respectively.

¹¹Outlays have been increased by \$14 million in August 1994 to reflect non-budgetary activity previously reported as offsetting collections by the Maritime Administration.

¹²Includes \$62 million for a reclassification of the agency reporting for "Tonnage Duty Increases", from a governmental receipt to an offsetting governmental receipt.

¹³Receipts have been increased in February 1994 and outlays correspondingly increased by \$317 million to reflect adjustments made by the Internal Revenue Service to the Health Insurance Supplement to the Earned Income Credit.

¹⁴Receipts have been increased in March 1994 and outlays correspondingly increased by \$6 million to reflect governmental receipts previously reported as offsetting collections by the Department of the Treasury.

¹⁵Prior period adjustment.

¹⁶The Postal Service accounting is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through 11/11 and estimates for \$1,331 million through 11/30.

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, November 1994 and Other Periods
 [\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	44,353	85,770	82,046	4,677,750	4,719,167	4,763,520
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	44,353	85,770	82,046	4,692,750	4,734,167	4,778,520
Plus premium on public debt securities	-8	-15	49	1,333	1,325	1,317
Less discount on public debt securities	502	917	-2,828	78,631	79,045	79,548
Total public debt securities net of Premium and discount	43,843	84,838	84,923	4,615,453	4,656,448	4,700,292
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	326	-1,780	304	28,543	26,437	26,762
Total federal securities	44,169	83,058	85,227	4,643,996	4,682,885	4,727,054
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	3,654	10,148	7,115	1,213,104	1,219,598	1,223,252
Less discount on federal securities held as investments of government accounts	14	75	-2,829	1,684	1,745	1,759
Net federal securities held as investments of government accounts	3,641	10,073	9,944	1,211,421	1,217,853	1,221,493
Total borrowing from the public	40,528	72,985	75,283	3,432,575	3,465,033	3,505,561
Accrued interest payable to the public	-15,166	-9,037	-9,791	43,287	49,417	34,251
Allocations of special drawing rights	-136	-52	-169	7,189	7,274	7,137
Deposit funds	-134	139	2,866	7,316	7,589	7,455
Miscellaneous liability accounts (includes checks Outstanding etc.)	1,228	-3,433	-3,929	4,938	4,276	1,504
Total liability accounts	26,319	60,602	64,260	3,495,306	3,529,588	3,555,908
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ⁵						
Federal Reserve account	183	-1,501	-10,955	6,848	5,164	5,348
Tax and loan note accounts	-9,549	-7,385	-9,240	29,094	31,258	21,709
Balance	-9,366	-8,886	-20,196	35,942	36,422	27,056
Special drawing rights:						
Total holdings	-70	46	-112	9,971	10,088	10,017
SDR certificates issued to Federal Reserve banks .....	.....	.....	.....	-8,018	-8,018	-8,018
Balance	-70	46	-112	1,953	2,070	1,999
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	-737	-282	-916	7,163	7,618	6,881
Letter of credit issued to IMF	-74	60	21	-25,923	-25,789	-25,863
Dollar deposits with the IMF	7	1	-2	-96	-102	-95
Receivable/Payable (-) for interim maintenance of value adjustments	507	193	620	-837	-1,151	-644
Balance	-297	-28	-277	12,069	12,337	12,040
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	-361	2,297	2,884	21,417	24,074	23,714
Total cash and monetary assets	-10,094	-6,571	-17,700	71,380	74,903	64,809
Net activity, guaranteed loan financing	-129	-226	-873	9,806	-9,903	-10,032
Net activity, direct loan financing	521	1,012	645	12,726	13,217	13,738
Miscellaneous asset accounts	-1,377	-3,405	-1,501	-1,386	-3,414	-4,791
Total asset accounts	-11,079	-9,191	-19,429	72,915	74,803	63,724
Excess of liabilities (+) or assets (-)	+37,398	+69,793	+83,689	+3,422,391	+3,454,785	+3,492,183
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	60	123	114	.....	62	123
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	+37,458	+69,915	+83,803	+3,422,391	+3,454,848	+3,492,306

¹Includes an adjustment of -\$11 million in September 1994 to reflect additional reporting by the Commodity Credit Corporation.

²Includes an adjustment of \$212 million in September 1994 to reflect additional reporting by the PBGC.

³Includes an adjustment of -\$4 million in September 1994 to reflect additional reporting by the Commodity Credit Corporation.

⁴Includes additional agency reporting in October 1994 of \$8 million for the Department of the Air Force.

⁵Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue Centers. Operating cash is presented on a modified cash basis, deposits are reflected as received and withdrawals are reflected as processed.

⁶Includes additional reporting in September 1994 of \$71 million and \$14 million for the Department of Housing and Urban Development and the Maritime Administration, respectively.

⁷Includes additional reporting in September 1994 of \$59 million for the Commodity Credit Corporation.

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, November 1994 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,454,532	3,422,146	3,218,965
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results	253	245	526
Excess of liabilities beginning of period (current basis)	3,454,785	3,422,391	3,219,491
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	37,458	69,915	83,803
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	37,458	69,915	83,803
Total-on-budget (Table 2)	37,381	67,303	82,728
Total-off-budget (Table 2)	78	2,612	1,075
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-60	-123	-114
Net gain (-)/Loss for IMF loan valuation adjustment .....	.....	.....	.....
Total-transactions not applied to current year's Surplus or deficit	-60	-123	-114
Excess of liabilities close of period	3,492,183	3,492,183	3,303,180

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, November 1994 and Other Periods

Classification	[\$ millions]					
	This Month	Net Transactions (-) denotes net reduction of liability accounts		Account Balances Current Fiscal Year		
		Fiscal Year to Date		Beginning of		Close of This month
This Year		Prior Year	This Year	This Month		
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States .....	.....	.....	.....	(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
FSLIC resolution fund .....	.....	.....	.....	538	538	538
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	.....	.....	(*)	6	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	3	5	41	112	114	117
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	3	3	192	193	195
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration .....	.....	.....	.....	298	298	298
Postal Service .....	.....	.....	.....	.....	.....	.....
Tennessee Valley Authority	322	-1,787	261	26,121	24,012	24,334
Total, agency securities	328	-1,780	304	28,543	26,437	26,762

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, November 1994 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund		337		413	750	750
Agency for International Development:						
International Debt Reduction				315	315	315
Housing and other credit guaranty programs				125	125	125
Private sector revolving fund				1	1	1
Overseas Private Investment Corporation				16	16	16
Department of Agriculture:						
Foreign assistance programs		-7		550	544	544
Commodity Credit Corporation	2,849	-12,093	-15,227	16,909	1,967	4,816
Farmers Home Administration:						
Agriculture credit insurance fund		-1,748	-2,385	4,032	2,284	2,284
Self-help housing, land development fund		1		(*)	1	1
Rural housing insurance fund		975		4,497	5,472	5,472
Rural Development Administration:						
Rural development insurance fund		715	-10	2,091	2,806	2,806
Rural development loan fund		40		21	61	61
Rural Electrification Administration:						
Rural communication development fund			31	57	57	57
Rural electrification and telephone revolving fund		695	280	8,212	8,907	8,907
Rural Telephone Bank	-1	115	32	586	702	701
Department of Education:						
Guaranteed student loans				1,605	1,605	1,605
College housing and academic facilities fund		1,288	13	596	1,884	1,884
College housing loans				411	411	411
Department of Energy:						
Isotope production and distribution fund				14	14	14
Bonneville power administration fund			58	2,617	2,617	2,617
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration		-21		783	762	762
Housing for the elderly and handicapped		-770	-475	8,484	7,714	7,714
Public and Indian housing:						
Low-rent public housing				135	135	135
Department of the Interior:						
Bureau of Reclamation Loans				11	11	11
Bureau of Mines, Helium Fund				252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	(*)	-1		26	25	25
Department of Justice:						
Federal prison industries, incorporated				20	20	20
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds	(*)	(*)		14	14	14
Settlements of railroad litigation				-39	-39	-39
Amtrak corridor improvement loans	(*)	(*)		2	2	3
Regional rail reorganization program				39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program			(*)	(*)	(*)	(*)
Department of the Treasury:						
Federal Financing Bank revolving fund	-1,274	-3,695	-2,839	94,357	91,936	90,662
Department of Veterans Affairs:						
Loan guaranty revolving fund				1,107	1,107	1,107
Guaranty and indemnity fund				181	181	181
Direct loan revolving fund				2	2	2
Vocational rehabilitation revolving fund				2	2	2
Environmental Protection Agency:						
Abatement, control, and compliance loan program	11	11	(*)	26	26	37
Small Business Administration:						
Business loan and revolving fund				7,289	7,289	7,289

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, November 1994 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing for the Treasury:—Continued						
Other independent agencies:						
Export-Import Bank of the United States	-247	-27	813	2,632	2,852	2,605
Federal Emergency Management Agency:						
National insurance development fund .....	.....	.....	.....	87	87	87
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund .....	.....	.....	.....	85	85	85
Railroad Retirement Board:						
Railroad retirement account .....	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	478	477	458	2,781	2,781	3,259
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	1,818	-13,706	-19,250	163,642	148,118	149,936
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-18	-24	-25	3,785	3,779	3,761
Department of Agriculture:						
Rural Electrification Administration	43	48	-92	21,916	21,921	21,964
Farmers Home Administration:						
Agriculture credit insurance fund .....	.....	.....	.....	6,063	6,063	6,063
Rural housing insurance fund	-150	-410	.....	24,391	24,131	23,981
Rural development insurance fund .....	.....	.....	.....	3,675	3,675	3,675
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	.....	.....	-145	-145	-145
Department of Education:						
Student Loan Marketing Association .....	.....	.....	-30	.....	.....	.....
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund	-8	-9	.....	63	62	54
Department of Housing and Urban Development:						
Low rent housing loans and other expenses	-58	-58	-54	1,747	1,747	1,689
Community Development Grants	-1	-5	-13	110	106	105
Department of Interior:						
Territorial and international affairs .....	.....	.....	.....	22	22	22
Department of Transportation:						
Federal Railroad Administration	(* *)	(* *)	(* *)	15	15	14
Federal Transit Administration .....	.....	.....	.....	665	665	665
Department of the Treasury:						
Financial Management Service .....	.....	.....	-30	.....	.....	.....
General Services Administration:						
Federal buildings fund	10	51	52	1,780	1,821	1,831
National Aeronautics and Space Administration:						
Space flight, control and data communications .....	.....	.....	.....	.....	.....	.....
Small Business Administration:						
Business loan and investment fund	-10	-16	-15	581	574	564
Independent agencies:						
Export-Import Bank of the United States .....	.....	.....	.....	3,926	3,926	3,926
Pennsylvania Avenue Development Corporation	11	19	16	250	258	268
Postal Service	300	-900	.....	8,973	7,773	8,073
Resolution Trust Corporation	-1,392	-2,190	-2,646	26,519	25,721	24,329
Tennessee Valley Authority .....	.....	-200	.....	3,400	3,200	3,200
Total borrowing from the Federal Financing Bank	-1,274	-3,695	-2,839	109,360	106,938	105,664

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

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, November 1994 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	2	2	2	.....	.....	2
Department of Commerce	1	1	-3	13	13	14
Department of Defense—Military:						
Defense cooperation account .....	.....	-4	(* *)	5	(* *)	(* *)
Department of Energy	185	291	165	4,527	4,634	4,818
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund:						
Public debt securities	(* *)	-78	81	5,742	5,664	5,664
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	.....	(* *)	.....	.....	.....
Agency securities .....	.....	.....	.....	16	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	36	68	90	3,713	3,745	3,781
Agency securities .....	.....	.....	.....	1	1	1
Other .....	.....	19	22	193	212	212
Department of the Interior:						
Public debt securities	15	473	181	2,722	3,181	3,195
Department of Labor	-16	-43	-3,192	5,330	5,303	5,287
Department of Transportation	4	15	25	974	985	989
Department of the Treasury	1,191	1,246	-60	7,452	7,507	8,699
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	.....	.....	37	37	37
Veterans reopened insurance fund	-3	-5	-5	524	522	519
Servicemen's group life insurance fund .....	.....	-38	.....	41	3	3
Independent agencies:						
Export-Import Bank of the United States	8	-49	161	57	.....	8
Federal Deposit Insurance Corporation:						
Bank insurance fund	213	336	197	13,972	14,095	14,308
Savings association insurance fund	13	16	1	2,493	2,495	2,508
FSLIC resolution fund						
Public debt securities	-420	-342	602	1,649	1,727	1,307
Federal Emergency Management Agency:						
National flood insurance fund .....	.....	.....	-71	200	200	200
National Credit Union Administration	-7	1	-12	3,052	3,060	3,053
Postal Service	668	10	1,065	1,271	613	1,281
Tennessee Valley Authority	-11	-2,701	-50	3,954	1,263	1,253
Other	-3	(* *)	1	1,017	1,020	1,017
Other	552	429	-412	2,626	2,503	3,055
Total public debt securities	2,428	-352	-1,211	61,564	58,784	61,212
Total agency securities .....	.....	.....	.....	17	17	17
Total Federal funds	2,428	-352	-1,211	61,581	58,801	61,229
Trust funds:						
Legislative Branch:						
Library of Congress	4	12	4	4	12	16
United States Tax Court	(* *)	(* *)	(* *)	5	5	5
Other	(* *)	(* *)	(* *)	27	27	27
The Judiciary:						
Judicial retirement funds	1	30	16	245	273	275
Department of Agriculture	3	4	179	273	275	278
Department of Commerce .....	.....	.....	(* *)	(* *)	(* *)	(* *)
Department of Defense—Military:						
Voluntary separation incentive fund	-6	18	-45	763	786	781
Other	(* *)	(* *)	5	157	157	156
Department of Defense—Civil:						
Military retirement fund	3,868	14,666	14,336	105,367	116,164	120,033
Other	-31	1	21	1,307	1,338	1,308

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, November 1994 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund:						
Public debt securities	-523	-21	-1,770	128,716	129,218	128,695
Federal supplementary medical insurance trust fund	-952	-1,702	715	21,489	20,739	19,787
Other	7	16	22	836	845	852
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	-15,124	-14,470	-512	413,425	414,078	398,954
Federal disability insurance trust fund	14,899	15,587	-820	6,100	6,788	21,687
Department of the Interior:						
Public debt securities	-8	38	106	234	280	272
Department of Justice						
Public debt securities			106			
Department of Labor:						
Unemployment trust fund	1,628	1,248	253	39,788	39,408	41,036
Other	-11	-20	-17	59	50	39
Department of State:						
Foreign Service retirement and disability fund	105	80	14	7,179	7,155	7,259
Other	-50	-50	-38	50	50	(*)
Department of Transportation:						
Highway trust fund	-448	-951	-1,114	17,694	17,191	16,743
Airport and airway trust fund	-456	-376	341	12,206	12,286	11,830
Other	36	38	15	1,683	1,685	1,721
Department of the Treasury	-27	-52	-62	247	222	195
Department of Veterans Affairs:						
General post fund, national homes			(*)	38	38	38
National service life insurance:						
Public debt securities	-68	-129	-122	11,852	11,791	11,723
Agency securities						
United States government life Insurance Fund	-1	-3	-3	115	114	113
Veterans special life insurance fund	-6	-12	-12	1,509	1,503	1,497
Environmental Protection Agency	107	224	-14	6,250	6,367	6,473
National Aeronautics and Space Administration	(*)	(*)	(*)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,970	-3,970	-3,566	338,889	336,889	334,919
Employees health benefits fund	56	-7	77	7,572	7,509	7,565
Employees life insurance fund	238	316	310	14,929	15,008	15,245
Retired employees health benefits fund	(*)	(*)		1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(*)	(*)		53	53	53
Japan-United States Friendship Commission	(*)	(*)	-1	17	16	17
Railroad Retirement Board	-54	-93	-102	12,203	12,164	12,110
Other	9	80	3	226	297	306
Total public debt securities	1,226	10,500	8,326	1,151,523	1,160,797	1,162,024
Total trust funds	1,226	10,500	8,326	1,151,523	1,160,797	1,162,024
Grand total	3,654	10,148	7,115	1,213,104	1,219,598	1,223,252

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Prior F.Y.
Receipts:														
Individual income taxes	43,239	37,414											80,652	75,314
Corporation income taxes	3,470	1,497											4,967	4,366
Social insurance taxes and contributions:														
Employment taxes and contributions	31,263	33,786											65,049	60,965
Unemployment insurance	1,073	3,249											4,322	3,819
Other retirement contributions	351	352											702	728
Excise taxes	4,275	5,518											9,792	8,405
Estate and gift taxes	1,206	1,220											2,426	2,296
Customs duties	1,848	1,827											3,674	3,396
Miscellaneous receipts	2,300	2,811											5,111	2,476
Total—Receipts this year	89,024	87,673											176,696	.....
(On-budget)	65,384	62,083											127,467	.....
(Off-budget)	23,639	25,590											49,229	.....
Total—Receipts prior year	78,662	83,102											.....	161,764
(On budget)	55,858	58,695											.....	114,553
(Off budget)	22,804	24,407											.....	47,211
Outlays														
Legislative Branch	354	217											570	584
The Judiciary	184	169											353	377
Executive Office of the President	18	17											35	37
Funds Appropriated to the President:														
International Security Assistance	3,255	310											3,566	3,699
International Development Assistance	726	367											1,094	908
Other	-381	452											71	481
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,749	2,973											4,723	3,162
Other	5,850	3,860											9,709	8,879
Department of Commerce	305	300											605	541
Department of Defense:														
Military:														
Military personnel	3,713	5,701											9,414	11,991
Operation and maintenance	6,118	7,837											13,955	13,461
Procurement	4,254	4,754											9,009	10,263
Research, development, test, and evaluation	2,501	2,896											5,398	5,861
Military construction	425	537											961	792
Family housing	247	242											489	434
Revolving and management funds	147	-311											-164	2,384
Other	275	-222											53	-244
Total Military	17,680	21,435											39,115	44,943
Civil	2,638	2,656											5,294	5,064
Department of Education	1,949	2,322											4,271	5,161
Department of Energy	1,683	1,330											3,013	3,433
Department of Health and Human Services, except Social Security:														
Public Health Service	1,603	1,588											3,191	3,166
Health Care Financing Administration:														
Grants to States for Medicaid	6,622	7,545											14,167	14,020
Federal hospital ins. trust fund	7,834	8,942											16,776	15,438
Federal supp. med. ins. trust fund	4,799	5,290											10,089	9,487
Other	3,055	3,092											6,147	7,584
Social Security Administration	917	2,200											3,116	5,031
Administration for children and families	2,728	2,519											5,247	5,520
Other	-4,508	-4,525											-9,032	-10,120
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	23,413	23,368											46,781	45,100
Federal disability ins. trust fund	3,289	3,244											6,533	5,990
Other	-630	-7											-637	-984
Department of Housing and Urban Development	2,903	2,426											5,329	5,060

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995—Continued
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of the Interior	884	583											1,467	1,126
Department of Justice	908	818											1,726	1,654
Department of Labor:													3,504	5,472
Unemployment trust fund	1,650	1,854											533	713
Other	702	-170											1,329	1,429
Department of State	488	841												
Department of Transportation:													3,556	3,375
Highway trust fund	1,794	1,762											3,387	3,018
Other	1,650	1,737												
Department of the Treasury:													44,644	39,898
Interest on the public debt	19,732	24,912											-274	-27
Other	34	-308												
Department of Veterans Affairs:													1,562	2,805
Compensation and pensions	105	1,457											134	123
National service life	64	70											3	3
United States government life	1	1											3,312	3,043
Other	1,528	1,784											912	936
Environmental Protection Agency	438	474											-11	-250
General Services Administration	-651	639												
National Aeronautics and Space Administration	845	1,143											1,987	2,293
Office of Personnel Management	3,410	3,118											6,528	6,214
Small Business Administration	65	145											210	160
Independent agencies:														
Fed. Deposit Ins. Corp.:													-336	-130
Bank insurance fund	-127	-208											-15	-1
Savings association insurance fund	-2	-13											342	7
FSLIC resolution fund	-87	430												
Postal Service:													538	-747
Public enterprise funds (off-budget)	648	-110											61	61
Payment to the Postal Service fund	61												-1,973	-1,162
Resolution Trust Corporation	-471	-1,502											504	273
Tennessee Valley Authority	265	239											4,365	3,753
Other independent agencies	2,720	1,646												
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,442	-2,416											-4,858	-5,021
Interest received by trust funds	-611	-5,727											-6,338	-5,533
Rents and royalties on outer continental shelf lands	-154	-160											-313	-483
Other	(* *)	(* *)											(* *)	(* *)
Totals this year:													246,612	.....
Total outlays	121,480	125,131											194,770	.....
(On-budget)	95,307	99,464											51,841	.....
(Off-budget)	26,174	25,668											-69,915	.....
Total-surplus (+) or deficit (-)	-32,457	-37,458											-67,303	.....
(On-budget)	-29,922	-37,381											-2,612	.....
(Off-budget)	-2,535	-78												
Total borrowing from the public	32,457	40,528											72,985	75,283
Total-outlays prior year	124,085	121,483											.....	245,568
(On-budget)	100,562	96,719											.....	197,281
(Off-budget)	23,523	24,764											.....	48,286
Total-surplus (+) or deficit (-) prior year	-45,422	-38,381											.....	-83,803
(On-budget)	-44,704	-38,024											.....	-82,728
(Off-budget)	-719	-357											.....	-1,075

... No transactions.

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

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of November 31, 1994

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	476	882	-406	921	1,325	-404	12,206	12,286	11,830
Black lung disability	57	48	9	117	94	23	.....	.....	.....
Federal disability insurance	17,693	3,244	14,449	21,490	6,533	14,957	6,100	6,788	21,687
Federal employees life and health .....	.....	-213	213	.....	-201	201	22,503	22,518	22,811
Federal employees retirement	1,286	3,144	-1,858	2,427	6,304	-3,877	348,317	344,322	342,458
Federal hospital insurance	8,224	8,942	-718	15,798	16,776	-978	128,716	129,218	128,695
Federal old-age and survivors insurance	8,732	23,368	-14,637	29,749	46,781	-17,032	413,425	414,078	398,954
Federal supplementary medical insurance ...	4,546	5,290	-743	9,091	10,089	-997	21,489	20,739	19,787
Highways	1,483	1,970	-487	2,972	3,913	-941	17,694	17,191	16,743
Military advances	697	908	-211	1,995	1,985	11	.....	.....	.....
Railroad retirement	352	648	-296	754	1,314	-560	12,203	12,164	12,110
Military retirement	6,034	2,268	3,766	18,888	4,555	14,333	105,367	116,164	120,033
Unemployment	3,351	1,854	1,497	4,456	3,504	952	39,788	39,408	41,036
Veterans life insurance	27	102	-75	52	197	-145	13,477	13,408	13,333
All other trust	454	275	179	1,163	402	761	12,240	12,514	12,547
Total trust fund receipts and outlays and investments held from Table 6-D	53,411	52,730	682	109,873	103,569	6,304	1,151,523	1,160,797	1,162,024
Less: Interfund transactions	11,453	11,453	.....	30,105	30,105	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	41,959	41,277	682	79,768	73,464	6,304			
Total Federal fund receipts and outlays	48,076	86,217	-38,140	102,265	178,485	-76,220			
Less: Interfund transactions	21	21	.....	38	38	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	48,056	86,196	-38,140	102,227	178,447	-76,220			
Less: offsetting proprietary receipts	2,341	2,341	.....	5,299	5,299	.....		
Net budget receipts & outlays	87,873	125,131	-37,458	176,696	246,612	-69,915			

... No transactions.

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

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, November 1994 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	37,414	80,652	75,314
Corporation income taxes	1,497	4,967	4,366
Social insurance taxes and contributions:			
Employment taxes and contributions	33,786	65,049	60,965
Unemployment insurance	3,249	4,322	3,819
Other retirement contributions	352	702	728
Excise taxes	5,518	9,792	8,405
Estate and gift taxes	1,220	2,426	2,296
Customs	1,827	3,674	3,396
Miscellaneous	2,811	5,111	2,476
Total	87,673	176,696	161,764
NET OUTLAYS			
National defense	22,428	41,237	47,279
International affairs	2,177	6,516	6,695
General science, space, and technology	1,673	2,789	2,943
Energy	166	691	935
Natural resources and environment	1,797	5,215	4,696
Agriculture	2,784	4,832	3,679
Commerce and housing credit	-1,244	-386	-984
Transportation	3,506	6,940	6,363
Community and Regional Development	1,109	2,279	1,826
Education, training, employment and social services	4,025	7,730	8,704
Health	9,525	18,156	17,991
Medicare	12,687	23,786	22,220
Income security	16,151	31,426	34,086
Social Security	26,612	53,314	51,094
Veterans benefits and services	3,337	5,014	6,017
Administration of justice	1,176	2,516	2,315
General government	1,556	2,816	1,958
Interest	18,242	36,911	33,253
Undistributed offsetting receipts	-2,575	-5,171	-5,503
Total	125,131	246,612	245,568

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 —* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19 —*
- The United States Budget in Brief, FY 19 —*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

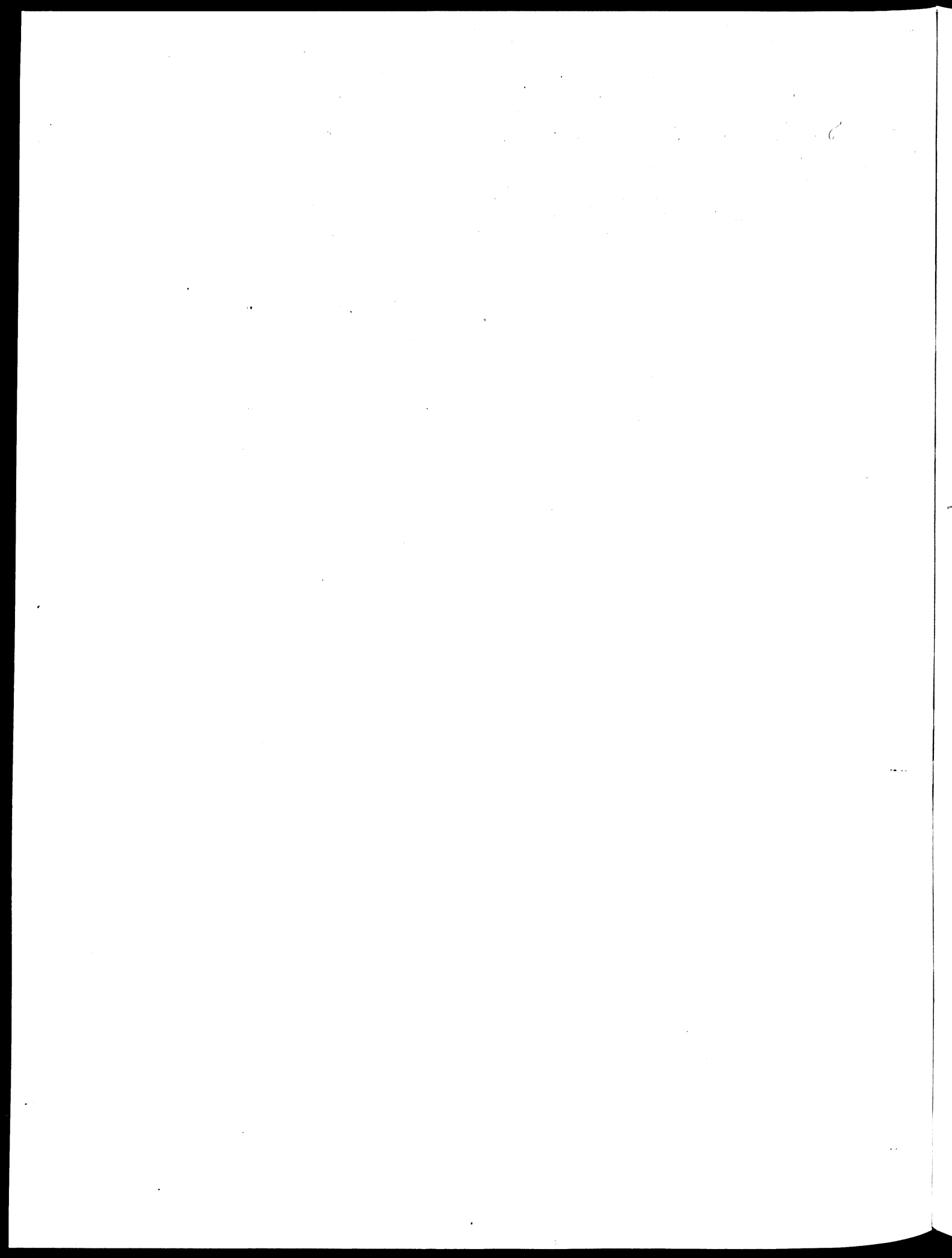
Listed below are the scheduled release dates for the 1995 Statements.
The release time will be 2:00 p.m. EST.

<u>Accounting Month</u>	<u>Release Date</u>
January 1995	2-22-95
February 1995	3-21-95
March 1995	4-21-95
April 1995	5-19-95
May 1995	6-21-95
June 1995	7-24-95
July 1995	8-21-95
August 1995	9-22-95
September 1995	(¹)
October 1995	11-22-95
November 1995	12-21-95
December 1995	1-23-96

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Monthly Treasury Statement

of Receipts and Outlays

LIBIO of the United States Government

For Fiscal Year 1995 Through December 31, 1994, and Other Periods

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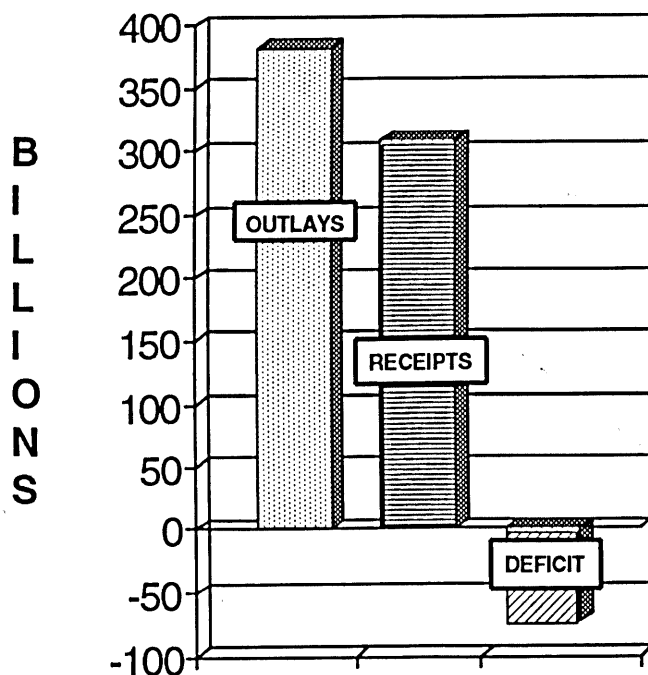
DEPT. OF THE TREASURY

Highlight

Military active duty pay, veterans benefits, and supplemental security income payments for January 1, 1995 were accelerated to December 30, 1994.

This issue includes the semi-annual interest payment to trust funds investing in government securities.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH DECEMBER 1994



Contents

- Summary, page 2
- Receipts, page 6
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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995, by Month

[\$ millions]

Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1994			
October	78,662	124,085	45,422
November	83,102	121,483	38,381
December	125,403	133,108	7,705
January	122,961	107,713	-15,248
February	73,186	114,752	41,566
March	193,107	125,422	32,315
April	141,321	123,867	-17,454
May	83,541	115,597	32,057
June	138,119	123,269	-14,850
July	84,822	118,020	33,198
August	97,333	121,617	24,284
September	135,895	132,133	-3,762
Year-to-Date	1,257,452	1,461,067	203,615
FY 1995			
October	89,024	121,480	32,457
November	87,673	125,131	37,458
December	130,810	134,874	4,063
Year-to-Date	307,507	381,485	73,979

¹The receipts and outlays in March 1994 have been decreased by \$1 million to reflect the reclassification of intrabudgetary transactions previously reported as governmental receipts for the "Wildlife Conservation and Appreciation Fund".

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, December 1994 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1994)	Budget Estimates Next Fiscal Year (1996) ¹
Total on-budget and off-budget results:					
Total receipts	130,810	307,507	1,354,333	287,167	1,425,699
On-budget receipts	103,860	231,327	1,000,459	214,262	1,052,086
Off-budget receipts	26,950	76,179	353,874	72,905	373,613
Total outlays	134,874	381,485	1,521,447	378,676	1,604,939
On-budget outlays	123,491	318,262	1,229,419	318,707	1,298,044
Off-budget outlays	11,382	63,224	292,028	59,969	306,895
Total surplus (+) or deficit (-)	-4,063	-73,979	-167,114	-91,509	-179,240
On-budget surplus (+) or deficit (-)	-19,631	-86,934	-228,960	-104,445	-245,958
Off-budget surplus (+) or deficit (-)	+15,568	+12,956	+61,846	+12,936	+66,718
Total on-budget and off-budget financing	4,063	73,979	167,114	91,509	179,240
Means of financing:					
Borrowing from the public	-13,316	59,669	175,699	88,731	192,078
Reduction of operating cash, increase (-)	476	9,362	.....	2,783	.....
By other means	16,904	4,948	-8,585	-6	-12,838

¹These figures are based on the *Mid-Session Review of the FY 1995 Budget*, released by the Office of Management and Budget on July 14, 1994.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1993 and 1994

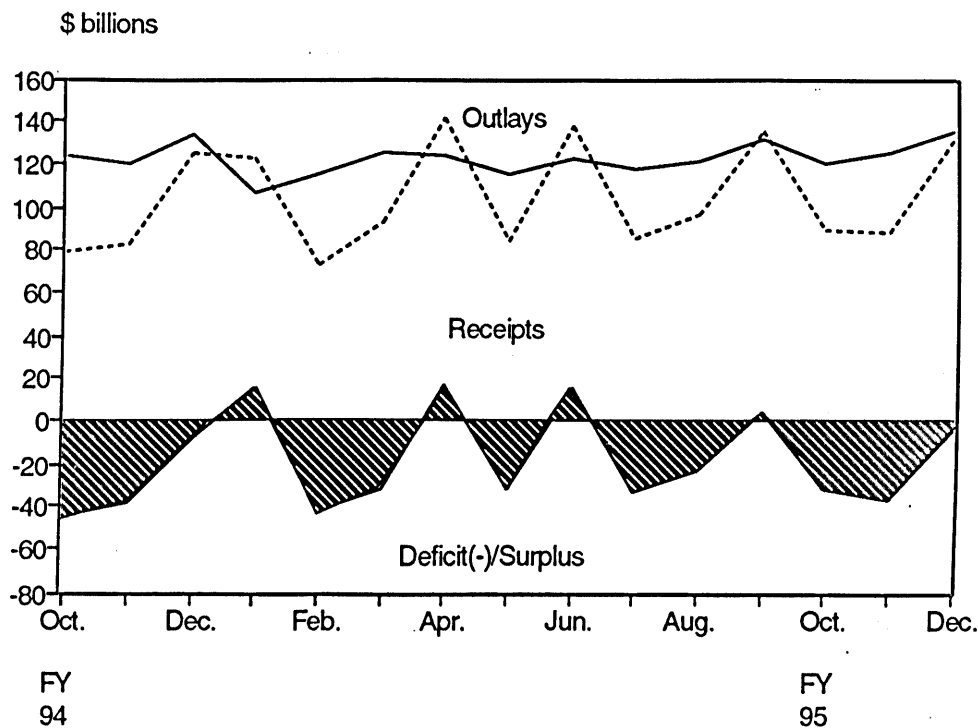


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1994 and 1995

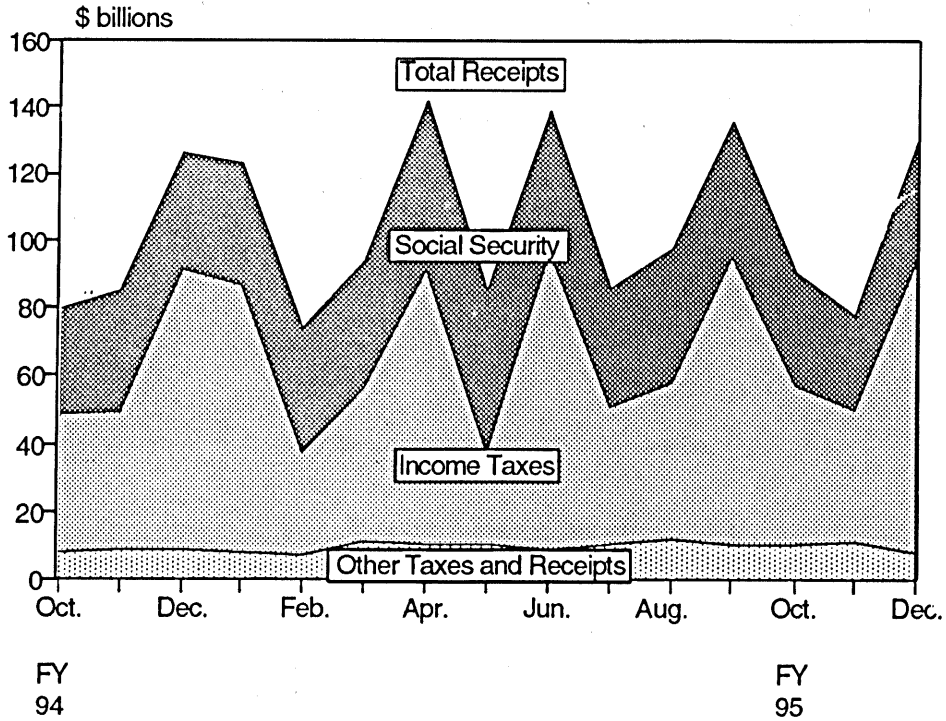


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1994 and 1995

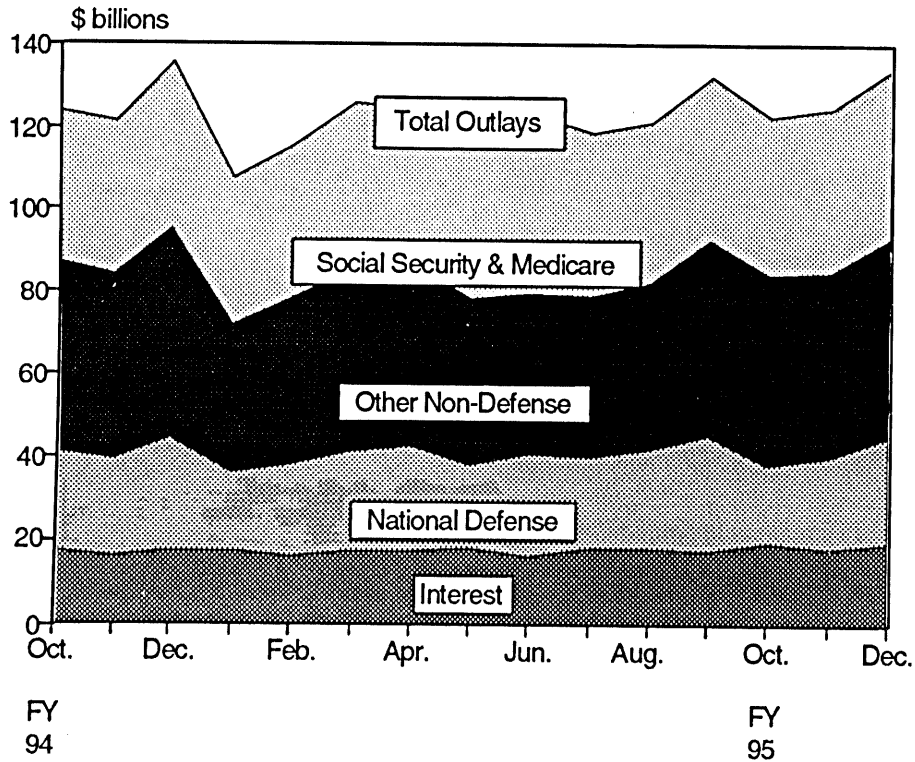


Table 3. Summary of Receipts and Outlays of the U.S. Government, December 1994 and Other Periods
 [\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	53,736	2134,809	129,497	603,065
Corporation income taxes	31,915	236,468	32,604	143,950
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	26,950	76,179	72,905	353,874
Employment taxes and contributions (on-budget)	8,758	24,578	21,332	103,063
Unemployment insurance	230	4,552	4,078	27,756
Other retirement contributions	420	1,122	1,150	4,578
Excise taxes	4,587	214,377	13,101	55,975
Estate and gift taxes	1,092	23,513	3,475	14,706
Customs duties	1,747	5,421	4,980	21,986
Miscellaneous receipts	1,375	6,486	34,046	25,380
Total Receipts	130,810	307,507	287,167	1,354,333
(On-budget)	103,860	231,327	214,262	1,000,459
(Off-budget)	26,950	76,179	72,905	353,874
Budget Outlays				
Legislative Branch	333	903	787	2,931
The Judiciary	303	656	568	3,078
Executive Office of the President	26	61	53	197
Funds Appropriated to the President	732	5,463	5,713	11,143
Department of Agriculture	5,506	19,938	18,449	61,277
Department of Commerce	304	909	823	3,690
Department of Defense—Military	25,178	64,294	70,695	258,894
Department of Defense—Civil	2,553	7,848	7,614	31,159
Department of Education	3,888	8,159	7,697	30,302
Department of Energy	1,743	4,756	4,925	15,663
Department of Health and Human Services, except Social Security	30,127	79,826	79,420	341,677
Department of Health and Human Services, Social Security	27,141	79,817	76,007	331,313
Department of Housing and Urban Development	2,394	7,723	7,368	27,755
Department of the Interior	558	2,025	1,633	7,306
Department of Justice	749	2,475	2,427	11,641
Department of Labor	2,471	6,507	10,003	32,720
Department of State	664	1,993	1,908	5,394
Department of Transportation	3,056	9,999	9,463	37,495
Department of the Treasury:				
Interest on the Public Debt	57,320	101,964	92,611	324,235
Other	1,336	1,062	956	16,970
Department of Veterans Affairs	4,253	9,265	10,412	37,737
Environmental Protection Agency	538	1,450	1,394	6,658
General Services Administration	462	451	134	895
National Aeronautics and Space Administration	1,203	3,190	3,484	14,439
Office of Personnel Management	3,460	9,988	9,293	40,437
Small Business Administration	64	274	209	752
Other independent agencies:				
Resolution Trust Corporation	-2,001	-3,974	1,310	-11,113
Other	1,401	6,860	3,119	7,935
Allowances				-1,075
Undistributed offsetting receipts:				
Interest	-38,216	-44,555	-41,560	-91,780
Other	-2,671	-7,842	-8,240	-38,279
Total outlays	134,874	381,485	378,676	1,521,447
(On-budget)	123,491	318,262	318,707	1,229,419
(Off-budget)	11,382	63,224	59,969	292,028
Surplus (+) or deficit (-)	-4,063	-73,979	-91,509	-167,114
(On-budget)	-19,631	-86,934	-104,445	-228,960
(Off-budget)	+15,568	+12,956	+12,936	+61,846

¹These figures are based on the *Mid-Session Review of the FY 1995 Budget*, released by the Office of Management and Budget on July 14, 1994.

²Includes a prior period adjustment to reflect the reclassification of refunds previously reported by the Internal Revenue Service.

*The receipts and outlays in March 1994 have been decreased to reflect the reclassification of intrabudgetary transactions previously reported as governmental receipts for the "Wildlife Conservation and Appreciation Fund".

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

Table 4. Receipts of the U.S. Government, December 1994 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	50,680			129,042			123,291		
Presidential Election Campaign Fund	(*)			2			(*)		
Other	3,635			9,410			9,499		
Total—Individual income taxes	54,315	579	53,736	138,454	13,645	134,809	132,791	3,294	129,497
Corporation income taxes	32,816	700	31,915	40,811	14,343	36,468	36,088	3,484	32,604
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	22,863		22,863	50,962		50,962	65,891		65,891
Self-Employment Contributions Act taxes				-110		-110			
Deposits by States	2		2	2		2	-45		-45
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	22,865		22,865	50,854		50,854	65,846		65,846
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	4,086		4,086	24,841		24,841	7,059		7,059
Self-Employment Contributions Act taxes				484		484			
Receipts from railroad retirement account									
Deposits by States				(*)		(*)	(*)		(*)
Other									
Total—FDI trust fund	4,086		4,086	25,325		25,325	7,059		7,059
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	8,441		8,441	23,564		23,564	20,426		20,426
Self-Employment Contributions Act taxes				90		90			
Receipts from Railroad Retirement Board									
Deposits by States				(*)		(*)	(*)		(*)
Total—FHI trust fund	8,441		8,441	23,654		23,654	20,426		20,426
Railroad retirement accounts:									
Rail industry pension fund	158	(*)	158	467	7	460	492	21	471
Railroad Social Security equivalent benefit	159		159	464		464	436		436
Total—Employment taxes and contributions	35,708	(*)	35,708	100,764	7	100,758	94,259	21	94,238
Unemployment insurance:									
State taxes deposited in Treasury	185		185	3,790		3,790	3,369		3,369
Federal Unemployment Tax Act taxes	49	4	45	768	11	757	709	10	700
Railroad unemployment taxes	(*)		(*)	6		6	7		7
Railroad debt repayment							1		1
Total—Unemployment insurance	234	4	230	4,564	11	4,552	4,087	10	4,078
Other retirement contributions:									
Federal employees retirement — employee contributions	413		413	1,098		1,098	1,128		1,128
Contributions for non-federal employees	7		7	24		24	22		22
Total—Other retirement contributions	420		420	1,122		1,122	1,150		1,150
Total—Social insurance taxes and contributions	36,362	4	36,358	106,451	18	106,432	99,496	31	99,466
Excise taxes:									
Miscellaneous excise taxes ²	1,217	255	962	7,162	1316	6,845	7,638	415	7,223
Airport and airway trust fund	480		480	1,376	6	1,371	1,344	2	1,342
Highway trust fund	3,092		3,092	5,993	1	5,992	4,301	-85	4,387
Black lung disability trust fund	52		52	169		169	149		149
Total—Excise taxes	4,842	255	4,587	14,700	323	14,377	13,432	332	13,101
Estate and gift taxes	1,119	28	1,092	3,616	103	3,513	3,569	94	3,475
Customs duties	1,835	88	1,747	5,761	340	5,421	5,228	248	4,980
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	836		836	5,377		5,377	3,326		3,326
All other	540	(*)	539	1,114	6	1,108	723	2	720
Total — Miscellaneous receipts	1,375	(*)	1,375	6,492	6	6,486	4,048	2	4,046
Total — Receipts	132,464	1,654	130,810	316,285	8,779	307,507	294,652	7,485	287,167
Total — On-budget	105,514	1,654	103,860	240,106	8,779	231,327	221,746	7,485	214,262
Total — Off-budget	26,950		26,950	76,179		76,179	72,905		72,905

¹Includes a prior period adjustment to reflect the reclassification of refunds previously reported by the Internal Revenue Service.

²Includes amounts for the windfall profits tax pursuant to P.L. 96-223.

³The receipts and outlays in March 1994 have been decreased by \$1 million to reflect the reclassification of intrabudgetary transactions previously reported as governmental receipts for the "Wildlife Conservation and Appreciation Fund".

... No Transactions.

(*) Less than \$500,000.

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

Table 5. Outlays of the U.S. Government, December 1994 and Other Periods
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	36	(* *)	36	105	1	104	104	(* *)	103
House of Representatives	63	(* *)	63	192	1	192	192	2	189
Joint items	6	.....	6	19	.....	19	20	.....	20
Congressional Budget Office	2	.....	2	5	.....	5	5	.....	5
Architect of the Capitol	13	(* *)	12	54	2	52	54	2	52
Library of Congress	174	.....	174	372	.....	372	247	.....	247
Government Printing Office:									
Revolving fund (net)	3	.....	3	35	.....	35	34	.....	34
General fund appropriations	7	.....	7	22	.....	22	22	.....	22
General Accounting Office	31	.....	31	93	.....	93	103	.....	103
United States Tax Court	2	.....	2	8	.....	8	8	.....	8
Other Legislative Branch agencies	3	.....	3	9	.....	9	7	.....	7
Proprietary receipts from the public .....	.....	5	-5	.....	6	-6	.....	1	-1
Intrabudgetary transactions	-2	.....	-2	-4	.....	-4	-3	.....	-3
Total—Legislative Branch	339	6	333	912	9	903	793	6	787
The Judiciary:									
Supreme Court of the United States	3	.....	3	7	.....	7	6	.....	6
Courts of Appeals, District Courts, and other judicial services	297	(* *)	296	629	1	628	534	1	534
Other	3	.....	3	22	.....	22	28	.....	28
Total—The Judiciary	304	(* *)	303	658	1	656	568	1	568
Executive Office of the President:									
Compensation of the President and the White House Office	2	.....	2	8	.....	8	11	.....	11
Office of Management and Budget	4	.....	4	14	.....	14	14	.....	14
Other	20	.....	20	39	.....	39	28	.....	28
Total—Executive Office of the President	26	.....	26	61	.....	61	53	.....	53
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	55	37	19	192	91	102	196	89	106
Foreign military financing grants	37	.....	37	2,062	.....	2,062	2,378	.....	2,378
Economic support fund	207	.....	207	1,670	.....	1,670	1,575	.....	1,575
Military assistance .....	(* *)	.....	(* *)	(* *)	.....	(* *)	3	.....	3
Peacekeeping Operations	5	.....	5	13	.....	13	19	.....	19
Other	3	.....	3	6	.....	6	8	.....	8
Proprietary receipts from the public .....	.....	1	-1	.....	16	-16	.....	25	-25
Total—International Security Assistance	309	38	271	3,943	106	3,837	4,179	114	4,065
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association .....	.....	.....	.....	246	.....	246	194	.....	194
International organizations and programs	4	.....	4	173	.....	173	114	.....	114
Other	2	.....	2	204	.....	204	199	.....	199
Total—Multilateral Assistance	6	.....	6	624	.....	624	507	.....	507
Agency for International Development:									
Functional development assistance program	185	.....	185	405	.....	405	276	.....	276
Sub-Saharan Africa development assistance	56	.....	56	188	.....	188	163	.....	163
Operating expenses	56	.....	56	130	.....	130	129	.....	129
Payment to the Foreign Service retirement and disability fund	45	.....	45	45	.....	45	.....	.....	.....
Other	132	3	129	312	10	302	198	13	185
Proprietary receipts from the public .....	.....	43	-43	.....	176	-176	.....	146	-146
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Agency for International Development	474	46	428	1,080	186	895	767	158	608
Peace Corps	17	.....	17	57	.....	57	61	.....	61
Overseas Private Investment Corporation	6	15	-9	11	65	-54	9	61	-52
Other	2	(* *)	2	17	1	16	25	(* *)	25
Total—International Development Assistance	504	61	443	1,788	251	1,537	1,369	219	1,150
International Monetary Programs	-26	.....	-26	63	.....	63	364	.....	364
Military Sales Programs:									
Special defense acquisition fund	24	26	-2	56	70	-13	54	73	-19
Foreign military sales trust fund	1,399	.....	1,399	3,384	.....	3,384	3,346	.....	3,346
Kuwait civil reconstruction trust fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Proprietary receipts from the public .....	.....	1,355	-1,355	.....	3,350	-3,350	.....	3,193	-3,193
Other	1	.....	1	5	.....	5	1	.....	1
Total—Funds Appropriated to the President	2,212	1,480	732	9,241	3,778	5,463	9,312	3,599	5,713

Table 5. Outlays of the U.S. Government, December 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	54	.....	54	174	.....	174	175	.....	175
Cooperative State Research Service	48	.....	48	122	.....	122	114	.....	114
Extension Service	34	.....	34	104	.....	104	102	.....	102
Animal and Plant Health Inspection Service	39	.....	39	125	.....	125	106	.....	106
Food Safety and Inspection Service	38	.....	38	115	.....	115	116	.....	116
Agricultural Marketing Service	74	.....	74	302	.....	302	234	1	234
Soil Conservation Service:									
Watershed and flood prevention operations	27	.....	27	81	.....	81	72	.....	72
Conservation operations	49	.....	49	126	.....	126	136	.....	136
Other	7	.....	7	20	.....	20	20	.....	20
Agricultural Stabilization and Conservation Service:									
Conservation programs	29	.....	29	1,773	.....	1,773	1,773	.....	1,773
Other	65	.....	65	179	.....	179	168	.....	168
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	15	204	-188	180	401	-221	299	478	-179
Rural housing insurance fund	113	256	-143	752	674	78	677	871	-194
Other .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Salaries and expenses	47	.....	47	155	.....	155	143	.....	143
Other	8	(* *)	8	29	(* *)	29	28	1	27
Total—Farmers Home Administration	183	460	-277	1,116	1,076	40	1,147	1,350	-203
Foreign assistance programs	29	.....	29	272	.....	272	272	.....	272
Rural Development Administration:									
Rural development insurance fund	34	47	-13	184	140	44	214	151	63
Rural water and waste disposal grants	35	.....	35	98	.....	98	84	.....	84
Other	5	.....	5	13	.....	13	8	.....	8
Rural Electrification Administration	117	250	-133	261	590	-329	172	694	-521
Federal Crop Insurance Corporation	102	39	63	279	441	-162	860	296	563
Commodity Credit Corporation:									
Price support and related programs	2,527	699	1,828	7,572	1,265	6,307	7,413	1,909	5,503
National Wool Act Program .....	(* *)	.....	(* *)	2	.....	2	1	.....	1
Food and Nutrition Service:									
Food stamp program	2,181	.....	2,181	6,528	.....	6,528	6,364	.....	6,364
State child nutrition programs	733	.....	733	1,908	.....	1,908	1,764	.....	1,764
Women, infants and children programs	307	.....	307	900	.....	900	809	.....	809
Other	29	.....	29	165	.....	165	142	.....	142
Total—Food and Nutrition Service	3,250	.....	3,250	9,500	.....	9,500	9,079	.....	9,079
Forest Service:									
National forest system	137	.....	137	390	.....	390	414	.....	414
Forest and rangeland protection	37	.....	37	275	.....	275	117	.....	117
Forest service permanent appropriations	94	.....	94	341	.....	341	119	.....	119
Other	47	.....	47	143	.....	143	143	.....	143
Total—Forest Service	314	.....	314	1,149	.....	1,149	794	.....	794
Other	50	3	46	144	9	135	164	9	155
Proprietary receipts from the public .....	.....	107	-107	.....	251	-251	.....	367	-367
Intrabudgetary transactions .....	(* *)	.....	(* *)	(* *)	.....	(* *)	1	.....	1
Total—Department of Agriculture	7,111	1,605	5,506	23,710	3,772	19,938	23,226	4,776	18,449
Department of Commerce:									
Economic Development Administration	27	1	26	81	4	77	74	6	68
Bureau of the Census	32	.....	32	107	.....	107	78	.....	78
Promotion of Industry and Commerce	37	.....	37	92	.....	92	68	.....	68
Science and Technology:									
National Oceanic and Atmospheric Administration	176	1	175	518	7	511	515	4	511
Patent and Trademark Office	6	.....	6	13	.....	13	16	.....	16
National Institute of Standards and Technology	31	.....	31	96	.....	96	65	.....	65
Other	6	2	3	23	8	15	27	9	18
Total—Science and Technology	218	3	215	650	16	635	623	12	611
Other	2	(* *)	2	28	(* *)	28	29	.....	29
Proprietary receipts from the public .....	.....	9	-9	.....	30	-30	.....	30	-30
Intrabudgetary transactions .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	316	13	304	958	50	909	872	48	823

Table 5. Outlays of the U.S. Government, December 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	3,045	.....	3,045	6,158	.....	6,158	7,717	.....	7,717
Department of the Navy	2,785	.....	2,785	6,509	.....	6,509	7,382	.....	7,382
Department of the Air Force	2,373	.....	2,373	4,951	.....	4,951	5,518	.....	5,518
Total—Military personnel	8,203	.....	8,203	17,617	.....	17,617	20,617	.....	20,617
Operation and maintenance:									
Department of the Army	1,777	.....	1,777	5,368	.....	5,368	4,873	.....	4,873
Department of the Navy	1,931	.....	1,931	4,991	.....	4,991	5,141	.....	5,141
Department of the Air Force	2,083	.....	2,083	6,217	.....	6,217	5,423	.....	5,423
Defense agencies	1,520	.....	1,520	4,691	.....	4,691	4,978	.....	4,978
Total—Operation and maintenance	7,312	.....	7,312	21,267	.....	21,267	20,415	.....	20,415
Procurement:									
Department of the Army	685	.....	685	1,813	.....	1,813	2,354	.....	2,354
Department of the Navy	1,863	.....	1,863	5,803	.....	5,803	6,503	.....	6,503
Department of the Air Force	1,802	.....	1,802	5,032	.....	5,032	6,083	.....	6,083
Defense agencies	377	.....	377	1,089	.....	1,089	1,068	.....	1,068
Total—Procurement	4,727	.....	4,727	13,736	.....	13,736	16,009	.....	16,009
Research, development, test, and evaluation:									
Department of the Army	478	.....	478	1,213	.....	1,213	1,423	.....	1,423
Department of the Navy	743	.....	743	1,992	.....	1,992	1,619	.....	1,619
Department of the Air Force	1,283	.....	1,283	3,435	.....	3,435	3,780	.....	3,780
Defense agencies	707	.....	707	1,969	.....	1,969	1,989	.....	1,989
Total—Research, development, test and evaluation	3,211	.....	3,211	8,609	.....	8,609	8,810	.....	8,810
Military construction:									
Department of the Army	38	.....	38	186	.....	186	258	.....	258
Department of the Navy	59	.....	59	157	.....	157	90	.....	90
Department of the Air Force	117	.....	117	352	.....	352	278	.....	278
Defense agencies	223	.....	223	702	.....	702	556	.....	556
Total—Military construction	436	.....	436	1,398	.....	1,398	1,182	.....	1,182
Family housing:									
Department of the Army	104	.....	104	265	.....	265	256	.....	256
Department of the Navy	86	.....	86	231	.....	231	162	.....	162
Department of the Air Force	105	.....	105	267	.....	267	240	.....	240
Defense agencies	12	2	10	41	10	31	24	7	16
Revolving and management funds:									
Department of the Army	10	.....	10	-17	.....	-17	-58	.....	-58
Department of the Navy	8	.....	8	49	.....	49	143	.....	143
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	882	.....	882	744	.....	744	2,588	.....	2,588
Other	43	1	42	3	2	1	-13	1	-14
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of the Navy	2	(**)	1	9	3	6	7	4	3
Department of the Air Force	(*)	(**)	(*)	(*)	(*)	(*)	3	3	(*)
Defense agencies	25	.....	25	52	.....	52	103	.....	103
Proprietary receipts from the public:									
Department of the Army .....	.....	73	-73	.....	216	-216	.....	144	-144
Department of the Navy .....	.....	-50	50	.....	33	-33	.....	121	-121
Department of the Air Force .....	.....	19	-19	.....	198	-198	.....	162	-162
Defense agencies .....	.....	-83	83	.....	109	-109	.....	57	-57
Intrabudgetary transactions:									
Department of the Army	-23	.....	-23	102	.....	102	136	.....	136
Department of the Navy	-10	.....	-10	416	.....	416	539	.....	539
Department of the Air Force	-4	.....	-4	99	.....	99	96	.....	96
Defense agencies	14	.....	14	-25	.....	-25	-64	.....	-64
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	.....	.....	.....	3	-3
Defense agencies .....	.....	(**)	(**)	.....	(*)	(*)	.....	(*)	(*)
Total—Department of Defense—Military	25,142	-37	25,178	64,863	569	64,294	71,197	502	70,695

Table 5. Outlays of the U.S. Government, December 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	91	.....	91	306	.....	306	270	.....	270
Operation and maintenance, general	134	.....	134	438	.....	438	277	.....	277
Other	124	.....	124	371	.....	371	453	.....	453
Proprietary receipts from the public .....	.....	10	-10	.....	32	-32	.....	40	-40
Total—Corps of Engineers	349	10	339	1,114	32	1,082	1,000	40	961
Military retirement:									
Payment to military retirement fund' .....	.....	.....	.....	11,470	.....	11,470	11,908	.....	11,908
Retired pay .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Military retirement fund	2,192	.....	2,192	6,747	.....	6,747	6,588	.....	6,588
Intrabudgetary transactions .....	.....	.....	.....	-11,470	.....	-11,470	-11,908	.....	-11,908
Education benefits	16	.....	16	6	.....	6	50	.....	50
Other	7	(* *)	7	17	1	16	20	1	19
Proprietary receipts from the public .....	.....	1	-1	.....	4	-4	.....	3	-3
Total—Department of Defense—Civil	2,565	12	2,553	7,885	37	7,848	7,657	43	7,614
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	710	.....	710	1,566	.....	1,566	1,765	.....	1,765
Impact aid	488	.....	488	555	.....	555	562	.....	562
School improvement programs	173	.....	173	384	.....	384	363	.....	363
Indian education	5	.....	5	17	.....	17	17	.....	17
Other	5	.....	5	9	.....	9	5	.....	5
Total—Office of Elementary and Secondary Education	1,382	.....	1,382	2,531	.....	2,531	2,711	.....	2,711
Office of Bilingual Education and Minority Languages Affairs:									
Affairs	17	.....	17	50	.....	50	51	.....	51
Office of Special Education and Rehabilitative Services:									
Special education	425	.....	425	889	.....	889	697	.....	697
Rehabilitation services and disability research	106	.....	106	471	.....	471	560	.....	560
Special institutions for persons with disabilities	10	.....	10	32	.....	32	30	.....	30
Office of Vocational and Adult Education	183	.....	183	446	.....	446	311	.....	311
Office of Postsecondary Education:									
College housing loans	(* *)	4	-4	6	27	-22	1	22	-21
Student financial assistance	525	.....	525	1,841	.....	1,841	1,963	.....	1,963
Federal family education loans	1,077	.....	1,077	1,440	.....	1,440	993	.....	993
Higher education	69	.....	69	195	.....	195	170	.....	170
Howard University	16	.....	16	48	.....	48	50	.....	50
Other	24	.....	24	37	.....	37	5	.....	5
Total—Office of Postsecondary Education	1,710	4	1,707	3,567	27	3,540	3,182	22	3,160
Office of Educational Research and Improvement:									
Departmental management	34	.....	34	109	.....	109	97	.....	97
Proprietary receipts from the public	29	.....	29	105	.....	105	98	.....	98
.....	.....	5	-5	.....	13	-13	.....	17	-17
Total—Department of Education	3,897	9	3,888	8,199	40	8,159	7,735	39	7,697
Department of Energy:									
Atomic energy defense activities									
.....	1,114	.....	1,114	3,171	.....	3,171	3,224	.....	3,224
Energy programs:									
General science and research activities	101	.....	101	508	.....	508	355	.....	355
Energy supply, R and D activities	295	.....	295	843	.....	843	762	.....	762
Uranium supply and enrichment activities	10	.....	10	26	.....	26	192	.....	192
Fossil energy research and development	36	.....	36	113	.....	113	107	.....	107
Energy conservation	32	.....	32	130	.....	130	122	.....	122
Strategic petroleum reserve	22	.....	22	59	.....	59	53	.....	53
Clean coal technology .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	25	.....	25	80	.....	80	77	.....	77
Other	130	(* *)	130	277	(* *)	277	95	(* *)	95
Total—Energy programs	652	(* *)	652	2,038	(* *)	2,037	1,763	(* *)	1,763
Power Marketing Administration									
Departmental administration	127	230	-103	482	487	-4	477	324	153
Proprietary receipts from the public	40	.....	40	115	.....	115	108	.....	108
Intrabudgetary transactions .....	.....	-39	39	.....	418	-418	.....	148	-148
Offsetting governmental receipts	1	.....	1	-140	.....	-140	-159	.....	-159
.....	.....	1	-1	.....	5	-5	.....	15	-15
Total—Department of Energy	1,935	192	1,743	5,666	911	4,756	5,413	487	4,925

Table 5. Outlays of the U.S. Government, December 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	66	1	65	205	1	204	190	1	190
Health Resources and Services Administration	255	.....	255	603	.....	603	474	.....	474
Indian Health Services	151	.....	151	481	.....	481	445	.....	445
Centers for Disease Control and Prevention	164	.....	164	455	.....	455	371	.....	371
National Institutes of Health	818	.....	818	2,510	.....	2,510	2,685	.....	2,685
Substance Abuse and Mental Health Services									
Administration	226	.....	226	586	.....	586	557	.....	557
Agency for Health Care Policy and Research	4	.....	4	25	.....	25	18	.....	18
Assistant secretary for health	78	.....	78	88	.....	88	59	.....	59
Total—Public Health Service	1,761	1	1,761	4,953	1	4,951	4,799	1	4,799
Health Care Financing Administration:									
Grants to States for Medicaid	7,321	.....	7,321	21,488	.....	21,488	21,107	.....	21,107
Payments to health care trust funds	3,048	.....	3,048	9,152	.....	9,152	11,302	.....	11,302
Federal hospital insurance trust fund:									
Benefit payments	9,645	.....	9,645	26,232	.....	26,232	24,485	.....	24,485
Administrative expenses	112	.....	112	301	.....	301	273	.....	273
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	9,757	.....	9,757	26,533	.....	26,533	24,758	.....	24,758
Federal supplementary medical insurance trust fund:									
Benefit payments	5,676	.....	5,676	15,530	.....	15,530	14,918	.....	14,918
Administrative expenses	162	.....	162	396	.....	396	415	.....	415
Total—FSMI trust fund	5,837	.....	5,837	15,926	.....	15,926	15,334	.....	15,334
Other	-34	.....	-34	10	.....	10	64	.....	64
Total—Health Care Financing Administration	25,931	.....	25,931	73,108	.....	73,108	72,565	.....	72,565
Social Security Administration:									
Payments to Social Security trust funds	17	.....	17	654	.....	654	1,005	.....	1,005
Special benefits for disabled coal miners	63	.....	63	185	.....	185	199	.....	199
Supplemental security income program	4,059	.....	4,059	6,415	.....	6,415	7,719	.....	7,719
Total—Social Security Administration	4,138	.....	4,138	7,255	.....	7,255	8,923	.....	8,923
Administration for children and families:									
Family support payments to States	1,354	.....	1,354	4,364	.....	4,364	4,075	.....	4,075
Low income home energy assistance	183	.....	183	354	.....	354	804	.....	804
Refugee and entrant assistance	33	.....	33	105	.....	105	93	.....	93
Community Services Block Grant	28	.....	28	75	.....	75	82	.....	82
Payments to States for afdc work programs	82	.....	82	222	.....	222	194	.....	194
Interim assistance to States for legalization	101	.....	101	136	.....	136	573	.....	573
Payments to States for child care assistance	73	.....	73	217	.....	217	192	.....	192
Social services block grant	259	.....	259	726	.....	726	658	.....	658
Children and families services programs	399	.....	399	1,125	.....	1,125	922	.....	922
Payments to States for foster care and adoption assistance	299	.....	299	733	.....	733	755	.....	755
Other	2	.....	2	3	.....	3	.....	.....	.....
Total—Administration for children and families	2,812	.....	2,812	8,059	.....	8,059	8,348	.....	8,348
Administration on aging	82	.....	82	214	.....	214	202	.....	202
Office of the Secretary	36	.....	36	95	.....	95	63	.....	63
Proprietary receipts from the public .....	.....	1,585	-1,585	.....	4,705	-4,705	.....	4,177	-4,177
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-3,048	.....	-3,048	-9,151	.....	-9,151	-11,302	.....	-11,302
Payments for tax and other credits:									
Federal hospital insurance trust fund .....	.....	.....	.....	-1	.....	-1	.....	.....	.....
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, except Social Security	31,712	1,585	30,127	84,533	4,706	79,826	83,598	4,178	79,420

Table 5. Outlays of the U.S. Government, December 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	23,641	.....	23,641	70,354	.....	70,354	67,562	.....	67,562
Administrative expenses and construction	169	.....	169	237	.....	237	465	.....	465
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	23,810	.....	23,810	70,591	.....	70,591	68,027	.....	68,027
Federal disability insurance trust fund:									
Benefit payments	3,277	.....	3,277	9,651	.....	9,651	8,758	.....	8,758
Administrative expenses and construction	71	.....	71	230	.....	230	223	.....	223
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,348	.....	3,348	9,881	.....	9,881	8,981	.....	8,981
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Intrabudgetary transactions ²	-17	.....	-17	-654	.....	-654	-1,001	.....	-1,001
Total—Department of Health and Human Services, Social Security(off-budget)	27,141	(* *)	27,141	79,818	(* *)	79,817	76,007	(* *)	76,007
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	16	9	6	39	27	12	41	28	13
Credit accounts:									
Federal housing administration fund	456	452	4	1,496	1,461	35	1,683	1,334	349
Housing for the elderly or handicapped fund	-18	57	-76	308	168	140	374	175	198
Other	48	.....	48	140	.....	140	117	(* *)	117
Rent supplement payments	9	.....	9	31	.....	31	14	.....	14
Homeownership assistance	10	.....	10	31	.....	31	28	.....	28
Rental housing assistance	62	.....	62	172	.....	172	162	.....	162
Rental housing development grants .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Low-rent public housing	67	.....	67	317	.....	317	327	.....	327
Public housing grants	308	.....	308	958	.....	958	867	.....	867
College housing grants	2	.....	2	5	(* *)	5	5	.....	5
Lower income housing assistance	803	.....	803	2,473	.....	2,473	2,631	.....	2,631
Section 8 contract renewals	426	.....	426	1,159	.....	1,159	811	.....	811
Other	11	.....	11	31	.....	31	10	.....	10
Total—Housing programs	2,199	518	1,681	7,160	1,656	5,504	7,069	1,537	5,532
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	2	(* *)	1	243	197	46	264	192	73
Payments for operation of low-income housing projects	230	.....	230	665	.....	665	642	.....	642
Community Partnerships Against Crime	14	.....	14	38	.....	38	42	.....	42
Other	1	.....	1	2	.....	2	(* *)	.....	(* *)
Total—Public and Indian Housing programs	247	(* *)	247	948	197	751	948	192	756
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	.....	.....	.....	.....	.....	.....	1	-1
Guarantees of mortgage-backed securities	23	56	-33	115	181	-66	300	396	-96
Total—Government National Mortgage Association	23	56	-33	115	181	-66	300	397	-97
Community Planning and Development:									
Community Development Grants	411	.....	411	1,070	.....	1,070	921	.....	921
Home investment partnerships program	113	.....	113	300	.....	300	140	.....	140
Other	25	8	16	72	34	38	90	40	51
Total—Community Planning and Development	548	8	540	1,442	34	1,409	1,151	40	1,111
Management and Administration	-44	.....	-44	116	.....	116	125	.....	125
Other	4	.....	4	15	.....	15	6	.....	6
Proprietary receipts from the public .....	.....	1	-1	.....	4	-4	.....	66	-66
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Housing and Urban Development	2,978	584	2,394	9,795	2,072	7,723	9,598	2,230	7,368

Table 5. Outlays of the U.S. Government, December 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	51	.....	51	168	.....	168	159	.....	159
Other	27	.....	27	191	.....	191	73	.....	73
Minerals Management Service	55	.....	55	199	.....	199	185	.....	185
Office of Surface Mining Reclamation and Enforcement	28	.....	28	90	.....	90	77	.....	77
Total—Land and minerals management	162	.....	162	648	.....	648	495	.....	495
Water and science:									
Bureau of Reclamation:									
Construction program	28	.....	28	99	.....	99	66	.....	66
Operation and maintenance	22	.....	22	61	.....	61	56	.....	56
Other	39	7	31	102	30	72	118	64	55
Central Utah project .....	(*)	.....	(*)	23	.....	23	15	.....	15
Geological Survey	27	.....	27	108	.....	108	127	.....	127
Bureau of Mines	15	2	13	42	6	36	46	6	39
Total—Water and science	131	9	121	435	36	399	428	70	358
Fish and wildlife and parks:									
United States Fish and Wildlife Service	57	.....	57	273	.....	273	278	.....	278
National Biological Survey	5	.....	5	25	.....	25	22	.....	22
National Park Service	116	.....	116	362	.....	362	353	.....	353
Total—Fish and wildlife and parks	179	.....	179	660	.....	660	653	.....	653
Bureau of Indian Affairs:									
Operation of Indian programs	145	.....	145	381	.....	381	319	.....	319
Indian tribal funds	23	.....	23	17	.....	17	-22	.....	-22
Other	37	1	36	156	2	153	139	2	137
Total—Bureau of Indian Affairs	205	1	204	554	2	551	436	2	434
Territorial and international affairs	34	.....	34	272	.....	272	121	.....	121
Departmental offices	14	.....	14	77	.....	77	32	.....	32
Proprietary receipts from the public .....	.....	143	-143	.....	488	-488	.....	438	-438
Intrabudgetary transactions	-14	.....	-14	-95	.....	-95	-21	.....	-21
Offsetting governmental receipts .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Total—Department of the Interior	711	153	558	2,551	526	2,025	2,143	510	1,633
Department of Justice:									
Legal activities	148	.....	148	538	.....	538	579	.....	579
Federal Bureau of Investigation	173	.....	173	449	.....	449	498	.....	498
Drug Enforcement Administration	77	.....	77	225	.....	225	200	.....	200
Immigration and Naturalization Service	136	.....	136	388	.....	388	335	.....	335
Federal Prison System	246	11	235	667	32	635	557	29	528
Office of Justice Programs	71	.....	71	255	.....	255	223	.....	223
Other	-47	.....	-47	122	.....	122	147	.....	147
Intrabudgetary transactions	-2	.....	-2	-6	.....	-6	-2	.....	-2
Offsetting governmental receipts .....	.....	43	-43	.....	131	-131	.....	81	-81
Total—Department of Justice	803	54	749	2,638	163	2,475	2,538	110	2,427
Department of Labor:									
Employment and Training Administration:									
Training and employment services	379	.....	379	1,117	.....	1,117	1,020	.....	1,020
Community Service Employment for Older Americans ..	37	.....	37	96	.....	96	94	.....	94
Federal unemployment benefits and allowances	23	.....	23	65	.....	65	42	.....	42
State unemployment insurance and employment service operations	24	.....	24	37	.....	37	-11	.....	-11
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	.....	.....	.....	2,296	.....	2,296

Table 5. Outlays of the U.S. Government, December 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,690	.....	1,690	4,614	.....	4,614	7,580	.....	7,580
State administrative expenses	278	.....	278	802	.....	802	860	.....	860
Federal administrative expenses	9	.....	9	24	.....	24	113	.....	113
Veterans employment and training	17	.....	17	46	.....	46	43	.....	43
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	5	.....	5	14	.....	14	17	.....	17
Other	2	.....	2	5	.....	5	5	.....	5
Total—Unemployment trust fund	2,001	.....	2,001	5,506	.....	5,506	8,617	.....	8,617
Other	8	.....	8	21	.....	21	18	.....	18
Total—Employment and Training Administration	2,473	.....	2,473	6,841	.....	6,841	12,075	.....	12,075
Pension Benefit Guaranty Corporation	74	23	51	219	129	91	473	-16	489
Employment Standards Administration:									
Salaries and expenses	20	.....	20	58	.....	58	51	.....	51
Special benefits	-106	.....	-106	-717	.....	-717	-557	.....	-557
Black lung disability trust fund	50	.....	50	144	.....	144	150	.....	150
Other	9	.....	9	40	.....	40	37	.....	37
Occupational Safety and Health Administration	25	.....	25	70	.....	70	66	.....	66
Bureau of Labor Statistics	22	.....	22	50	.....	50	59	.....	59
Other	32	.....	32	95	.....	95	113	.....	113
Proprietary receipts from the public .....	.....	(*)	(*)	.....	1	-1	.....	1	-1
Intrabudgetary transactions	-104	.....	-104	-163	.....	-163	-2,480	.....	-2,480
Total—Department of Labor	2,494	24	2,471	6,637	130	6,507	9,988	-15	10,003
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	169	.....	169	499	.....	499	430	.....	430
Acquisition and maintenance of buildings abroad	65	.....	65	142	.....	142	156	.....	156
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	129	.....	129	125	.....	125
Foreign Service retirement and disability fund	37	.....	37	110	.....	110	102	.....	102
Other	9	.....	9	14	.....	14	34	.....	34
Total—Administration of Foreign Affairs	279	.....	279	893	.....	893	847	.....	847
International organizations and Conferences	306	.....	306	1,021	.....	1,021	977	.....	977
Migration and refugee assistance	111	.....	111	220	.....	220	165	.....	165
International narcotics control	10	.....	10	22	.....	22	33	.....	33
Other	9	.....	9	18	.....	18	11	.....	11
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-52	.....	-52	-182	.....	-182	-125	.....	-125
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	664	.....	664	1,993	.....	1,993	1,908	.....	1,908
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,404	.....	1,404	4,934	.....	4,934	4,863	.....	4,863
Other	12	.....	12	38	.....	38	27	.....	27
Other programs	19	.....	19	60	.....	60	86	.....	86
Total—Federal Highway Administration	1,435	.....	1,435	5,033	.....	5,033	4,977	.....	4,977
National Highway Traffic Safety Administration	20	.....	20	64	.....	64	68	.....	68
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation .....	.....	.....	.....	344	.....	344	214	.....	214
Other	20	2	18	52	3	48	95	3	93
Total—Federal Railroad Administration	20	2	18	396	3	392	309	3	307

Table 5. Outlays of the U.S. Government, December 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	-97	.....	-97	144	.....	144	257	.....	257
Discretionary grants	152	.....	152	488	.....	488	369	.....	369
Other	335	.....	335	419	.....	419	209	.....	209
Total—Federal Transit Administration	390	.....	390	1,050	.....	1,050	836	.....	836
Federal Aviation Administration:									
Operations									
Airport and airway trust fund:									
Grants-in-aid for airports	178	.....	178	533	.....	533	500	.....	500
Facilities and equipment	210	.....	210	638	.....	638	455	.....	455
Research, engineering and development	15	.....	15	53	.....	53	50	.....	50
Operations	204	.....	204	708	.....	708	574	.....	574
Total—Airport and airway trust fund	608	.....	608	1,932	.....	1,932	1,578	.....	1,578
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Total—Federal Aviation Administration	749	(*)	749	2,355	(*)	2,355	2,141	(*)	2,141
Coast Guard:									
Operating expenses	258	.....	258	625	.....	625	669	.....	669
Acquisition, construction, and improvements	14	.....	14	86	.....	86	63	.....	63
Retired pay	51	.....	51	132	.....	132	114	.....	114
Other	33	(*)	32	64	1	63	27	1	25
Total—Coast Guard	355	(*)	355	907	1	906	872	1	871
Maritime Administration	64	2	62	153	41	112	197	56	141
Other	29	(*)	28	99	(*)	99	127	(*)	127
Proprietary receipts from the public .....	.....	1	-1	.....	1	-1	.....	(*)	(*)
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	13	.....	13
Offsetting governmental receipts .....	.....	(*)	(*)	.....	11	-11	.....	16	-16
Total—Department of Transportation	3,061	5	3,056	10,058	59	9,999	9,541	78	9,463
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-134	2	-135	-559	5	-564	-194	3	-197
Other	37	.....	37	65	.....	65	72	.....	72
Financial Management Service:									
Salaries and expenses	17	.....	17	54	.....	54	49	.....	49
Payment to the Resolution Funding Corporation .....	.....	.....	.....	587	.....	587	587	.....	587
Claims, judgements, and relief acts	64	.....	64	199	.....	199	116	.....	116
Net interest paid to loan guarantee financing accounts .....	.....	.....	.....	83	.....	83	2	.....	2
Other	18	.....	18	22	.....	22	39	.....	39
Total—Financial Management Service	98	.....	98	946	.....	946	793	.....	793
Federal Financing Bank									
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	24	.....	24	90	.....	90	92	.....	92
Internal revenue collections for Puerto Rico	18	.....	18	56	.....	56	58	.....	58
United States Customs Service	145	.....	145	448	.....	448	445	.....	445
Bureau of Engraving and Printing	-12	.....	-12	-8	.....	-8	-24	.....	-24
United States Mint	-6	.....	-6	-48	.....	-48	-8	.....	-8
Bureau of the Public Debt	16	.....	16	74	.....	74	73	.....	73
Internal Revenue Service:									
Processing tax returns and assistance	105	.....	105	355	.....	355	343	.....	343
Tax law enforcement	319	.....	319	952	.....	952	885	.....	885
Information systems	104	.....	104	340	.....	340	237	.....	237
Payment where earned income credit exceeds liability for tax	11	.....	11	51	.....	51	34	.....	34
Health insurance supplement to earned income credit .....	.....	.....	.....	.....	.....	.....	7	.....	7
Refunding internal revenue collections, interest	413	.....	413	639	.....	639	789	.....	789
Other	15	.....	15	41	.....	41	35	.....	35
Total—Internal Revenue Service	966	.....	966	2,379	.....	2,379	2,330	.....	2,330

Table 5. Outlays of the U.S. Government, December 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
United States Secret Service	42	.....	42	137	.....	137	117	.....	117
Comptroller of the Currency	47	3	44	105	10	95	91	14	78
Office of Thrift Supervision	15	1	13	37	3	34	52	5	48
Interest on the public debt:									
Public issues (accrual basis)	19,317	.....	19,317	56,278	.....	56,278	51,429	.....	51,429
Special issues (cash basis)	38,003	.....	38,003	45,685	.....	45,685	41,182	.....	41,182
Total—Interest on the public debt	57,320	.....	57,320	101,964	.....	101,964	92,611	.....	92,611
Other	5	.....	5	12	.....	12	17	.....	17
Proprietary receipts from the public .....	.....	243	-243	.....	693	-693	.....	586	-586
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-143	.....	-143	-2,041	.....	-2,041	-2,492	.....	-2,492
Offsetting governmental receipts .....	.....	95	-95	.....	255	-255	.....	196	-196
Total—Department of the Treasury	58,999	344	58,656	103,992	966	103,026	94,369	803	93,567
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,317	.....	1,317	3,802	.....	3,802	3,583	.....	3,583
Other	63	26	37	172	70	102	177	70	107
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	1	43	-42	196	132	64	230	195	35
Loan guaranty revolving fund	-78	31	-109	129	93	36	394	119	275
Other	6	31	-25	59	40	19	200	108	92
Compensation and pensions	2,824	.....	2,824	4,386	.....	4,386	5,553	.....	5,553
Readjustment benefits	144	.....	144	332	.....	332	323	.....	323
Post-Vietnam era veterans education account	10	.....	10	18	.....	18	27	.....	27
Insurance funds:									
National service life	103	.....	103	285	.....	285	286	.....	286
United States government life	2	.....	2	5	.....	5	5	.....	5
Veterans special life	13	75	-62	30	80	-49	29	88	-58
Other	4	.....	4	8	.....	8	-18	.....	-18
Total—Veterans Benefits Administration	3,030	180	2,850	5,449	344	5,105	7,030	510	6,521
Construction	50	.....	50	151	(* *)	151	170	(* *)	170
Departmental administration	85	.....	85	352	.....	352	304	.....	304
Proprietary receipts from the public:									
National service life .....	.....	20	-20	.....	68	-68	.....	88	-88
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	65	-65	.....	176	-176	.....	175	-175
Intrabudgetary transactions	-1	.....	-1	-3	.....	-3	-8	.....	-8
Total—Department of Veterans Affairs	4,545	291	4,253	9,923	658	9,265	11,256	844	10,412
Environmental Protection Agency:									
Program and research operations	75	.....	75	202	.....	202	203	.....	203
Abatement, control, and compliance	96	.....	96	348	.....	348	286	.....	286
Water infrastructure financing	200	.....	200	507	.....	507	502	.....	502
Hazardous substance superfund	144	.....	144	324	.....	324	345	.....	345
Other	37	(* *)	37	369	(* *)	369	111	2	109
Proprietary receipts from the public .....	.....	14	-14	.....	49	-49	.....	47	-47
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	.....	.....	.....
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	2	-2	.....	3	-3
Total—Environmental Protection Agency	552	15	538	1,501	51	1,450	1,446	52	1,394
General Services Administration:									
Real property activities	456	.....	456	394	.....	394	126	.....	126
Personal property activities	-24	.....	-24	-110	.....	-110	-99	.....	-99
Information Resources Management Service	17	.....	17	104	.....	104	47	.....	47
Other	14	.....	14	65	.....	65	61	.....	61
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	2	-2	.....	1	-1
Total—General Services Administration	463	(* *)	462	453	2	451	135	1	134

Table 5. Outlays of the U.S. Government, December 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Human space flight	166	.....	166	216	.....	216	.....	.....	.....
Science, aeronautics and technology	214	.....	214	349	.....	349	.....	.....	.....
Mission support	141	.....	141	332	.....	332	.....	.....	.....
Research and development	425	.....	425	1,277	.....	1,277	1,764	.....	1,764
Space flight, control and data communications	209	.....	209	857	.....	857	1,226	.....	1,226
Construction of facilities	35	.....	35	74	.....	74	115	.....	115
Research and program management	12	.....	12	82	.....	82	375	.....	375
Other	1	.....	1	4	.....	4	4	.....	4
Total—National Aeronautics and Space Administration	1,203	.....	1,203	3,190	.....	3,190	3,484	.....	3,484
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	295	.....	295	870	.....	870	873	.....	873
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	8,895
Civil service retirement and disability fund	3,164	.....	3,164	9,393	.....	9,393	8,895	.....	8,895
Employees health benefits fund	1,247	1,417	-170	3,765	3,913	-148	3,684	3,882	-198
Employees life insurance fund	312	135	177	540	676	-136	339	647	-308
Retired employees health benefits fund	1	1	(* *)	2	2	(* *)	2	2	(* *)
Other	-5	.....	-5	17	.....	17	40	.....	40
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-8	.....	-8	-9	.....	-9
Total—Office of Personnel Management	5,012	1,552	3,460	14,579	4,591	9,988	13,824	4,531	9,293
Small Business Administration:									
Public enterprise funds:									
Business loan fund	48	40	8	125	81	44	214	120	94
Disaster loan fund	44	24	20	173	66	107	80	88	-8
Other	2	1	1	6	4	2	9	4	5
Other	35	(* *)	35	121	(* *)	121	117	(* *)	117
Total—Small Business Administration	130	66	64	426	152	274	420	212	209
Other independent agencies:									
Action	15	.....	15	49	.....	49	25	.....	25
Board for International Broadcasting	32	.....	32	59	.....	59	50	.....	50
Corporation for National and Community Service	18	.....	18	44	.....	44	1	.....	1
Corporation for Public Broadcasting .....	.....	.....	.....	286	.....	286	275	.....	275
District of Columbia:									
Federal payment .....	.....	.....	.....	714	.....	714	698	.....	698
Other	4	.....	4	11	12	-1	3	12	-9
Equal Employment Opportunity Commission	18	(* *)	18	57	(* *)	57	56	(* *)	56
Export-Import Bank of the United States	145	120	25	575	82	493	307	904	-597
Federal Communications Commission	13	9	4	31	15	16	30	10	21
Federal Deposit Insurance Corporation:									
Bank insurance fund	125	621	-496	541	1,373	-832	799	2,251	-1,452
Savings association insurance fund	2	2	(* *)	16	30	-15	9	2	7
FSLIC resolution fund	117	84	33	695	320	375	822	954	-133
Affordable housing and bank enterprise	1	.....	1	1	.....	1	1	.....	1
Federal Emergency Management Agency:									
Public enterprise funds	84	15	69	183	78	105	198	66	132
Disaster relief	228	.....	228	693	.....	693	465	.....	465
Emergency management planning and assistance	27	.....	27	65	.....	65	65	.....	65
Other	40	1	39	66	1	65	47	.....	47
Federal Trade Commission	-2	.....	-2	13	.....	13	21	.....	21
Interstate Commerce Commission	2	.....	2	11	.....	11	10	.....	10
Legal Services Corporation	68	.....	68	124	.....	124	96	.....	96
National Archives and Records Administration	12	(* *)	12	46	(* *)	46	40	(* *)	39
National Credit Union Administration:									
Credit union share insurance fund	-1	1	-2	-2	4	-6	14	27	-12
Central liquidity facility .....	.....	.....	.....	5	5	(* *)	26	26	.....
Other	6	(* *)	6	10	1	9	7	1	6

Table 5. Outlays of the U.S. Government, December 1994 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	12	.....	12	42	.....	42	49	.....	49
National Endowment for the Humanities	12	.....	12	39	.....	39	39	.....	39
National Labor Relations Board	12	.....	12	41	.....	41	40	.....	40
National Science Foundation	225	.....	225	619	.....	619	600	.....	600
Nuclear Regulatory Commission	39	3	35	123	148	-24	116	119	-3
Panama Canal Commission	43	54	-10	133	148	-15	125	136	-12
Postal Service:									
Public enterprise funds (off-budget)	4,812	4,626	186	12,662	11,938	724	12,410	13,010	-600
Payment to the Postal Service fund .....	.....	.....	.....	61	.....	61	61	.....	61
Railroad Retirement Board:									
Federal windfall subsidy	21	.....	21	65	.....	65	69	.....	69
Federal payments to the railroad retirement accounts ..	(* *)	.....	(* *)	46	.....	46	12	.....	12
Rail industry pension fund:									
Advances from FOASDI fund	-90	.....	-90	-271	.....	-271	-268	.....	-268
OASDI certifications	90	.....	90	271	.....	271	268	.....	268
Administrative expenses	8	.....	8	18	.....	18	20	.....	20
Interest on refunds of taxes .....	(* *)	.....	(* *)	17	.....	17	18	.....	18
Other	1	.....	1	2	.....	2	2	.....	2
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	-46	.....	-46	-12	.....	-12
Supplemental annuity pension fund	241	.....	241	729	.....	729	719	.....	719
Railroad Social Security equivalent benefit account	397	.....	397	1,195	.....	1,195	1,171	.....	1,171
Other .....	(* *)	.....	(* *)	1	.....	1	1	.....	1
Total—Railroad Retirement Board	668	.....	668	2,026	.....	2,026	1,999	.....	1,999
Resolution Trust Corporation	125	2,126	-2,001	1,050	5,024	-3,974	5,218	3,909	1,310
Securities and Exchange Commission	8	.....	8	32	.....	32	37	.....	37
Smithsonian Institution	32	.....	32	79	.....	79	66	.....	66
Tennessee Valley Authority	558	591	-33	2,375	1,904	471	2,528	2,154	374
United States Information Agency	99	(* *)	99	277	(* *)	277	252	(* *)	252
Other	244	192	52	642	527	114	652	246	406
Total—Other independent agencies	7,846	8,446	-600	24,497	21,611	2,886	28,257	23,828	4,429
Undistributed offsetting receipts:									
Other interest .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,018	.....	-1,018	-3,044	.....	-3,044	-3,192	.....	-3,192
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-158	.....	-158	-475	.....	-475	-476	.....	-476
Postal Service employer contributions	-45	.....	-45	-134	.....	-134	-110	.....	-110
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-394	.....	-394	-1,182	.....	-1,182	-1,275	.....	-1,275
Payments for military service credits	17	.....	17	17	.....	17	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-71	.....	-71	-212	.....	-212	-138	.....	-138
Payments for military service credits	17	.....	17	-17	.....	-17	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-8	.....	-8	-25	.....	-25	-26	.....	-26
Office of Personnel Management:									
Civil service retirement and disability fund	-871	.....	-871	-2,352	.....	-2,352	-2,397	.....	-2,397
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement	-2,564	.....	-2,564	-7,422	.....	-7,422	-7,613	.....	-7,613

Table 5. Outlays of the U.S. Government, December 1994 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund .....	(*)	.....	(*)	-4	.....	-4	-4	.....	-4
Department of Defense—Civil:									
Corps of Engineers	-1	.....	-1	-1	.....	-1	-1	.....	-1
Military retirement fund	18	.....	18	-5,373	.....	-5,373	-4,925	.....	-4,925
Education benefits fund .....	(*)	.....	(*)	-15	.....	-15	-17	.....	-17
Soldiers' and airmen's home permanent fund	-1	.....	-1	-3	.....	-3	-8	.....	-8
Other .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of Health and Human Services, except									
Social Security:									
Federal hospital insurance trust fund	-5,305	.....	-5,305	-5,318	.....	-5,318	-5,249	.....	-5,249
Federal supplementary medical insurance trust fund ..	-828	.....	-828	-903	.....	-903	-1,003	.....	-1,003
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-14,684	.....	-14,684	-15,102	.....	-15,102	-13,660	.....	-13,660
Federal disability insurance trust fund	-796	.....	-796	-823	.....	-823	-364	.....	-364
Department of Labor:									
Unemployment trust fund	-1,210	.....	-1,210	-1,287	.....	-1,287	-1,257	.....	-1,257
Department of State:									
Foreign Service retirement and disability fund	-298	.....	-298	-299	.....	-299	-280	.....	-280
Department of Transportation:									
Highway trust fund	-436	.....	-436	-508	.....	-508	-701	.....	-701
Airport and airway trust fund	-340	.....	-340	-371	.....	-371	-416	.....	-416
Oil spill liability trust fund .....	(*)	.....	(*)	-2	.....	-2	-2	.....	-2
Department of Veterans Affairs:									
National service life insurance fund	-531	.....	-531	-535	.....	-535	-536	.....	-536
United States government life Insurance Fund	-4	.....	-4	-4	.....	-4	-5	.....	-5
Environmental Protection Agency .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
National Aeronautics and Space Administration .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Office of Personnel Management:									
Civil service retirement and disability fund	-13,740	.....	-13,740	-13,801	.....	-13,801	-12,908	.....	-12,908
Independent agencies:									
Railroad Retirement Board	-58	.....	-58	-158	.....	-158	-188	.....	-188
Other .....	(*)	.....	(*)	-2	.....	-2	-3	.....	-3
Other	-3	.....	-3	-44	.....	-44	-31	.....	-31
Total—Interest received by trust funds	-38,216	.....	-38,216	-44,555	.....	-44,555	-41,560	.....	-41,560
Rents and royalties on the outer continental shelf lands ..	.....	106	-106	.....	420	-420	.....	627	-627
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spectrum auction proceeds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Undistributed offsetting receipts	-40,781	106	-40,887	-51,977	420	-52,397	-49,173	627	-49,800
Total outlays	151,378	16,504	134,874	426,760	45,275	381,485	426,166	47,490	378,676
Total on-budget	135,370	11,878	123,491	351,598	33,336	318,262	353,186	34,480	318,707
Total off-budget	16,009	4,626	11,382	75,162	11,939	63,224	72,979	13,010	59,969
Total surplus (+) or deficit			-4,063			-73,979			-91,509
Total on-budget			-19,631			-86,934			-104,445
Total off-budget			+15,568			+12,956			+12,936

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	11,426	10,691
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	75,759	78,098
Governmental receipts	554	433
Total receipts offset against outlays	87,739	89,222

*Prior month adjustment.

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

‡The receipts and outlays in March 1994 have been decreased by \$1 million to reflect the reclassification of intrabudgetary transactions previously reported as governmental receipts for the "Wildlife Conservation and Appreciation Fund".

*The Postal Service accounting is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through 12/9 and estimates for \$1,416 million through 12/31.

†Represents a retroactive adjustment for FY 1994 to reflect the new distribution between the FOASI and FDI trust funds.

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, December 1994 and Other Periods
[\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	21,630	107,400	124,198	4,677,750	4,763,520	4,785,150
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	21,630	107,400	124,198	4,692,750	4,778,520	4,800,150
Plus premium on public debt securities	-8	-23	41	1,333	1,317	1,309
Less discount on public debt securities	1,209	2,126	-5,917	78,631	79,548	80,757
Total public debt securities net of Premium and discount	20,412	105,251	130,156	4,615,453	4,700,292	4,720,704
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	3	-1,777	1,383	28,543	26,762	26,766
Total federal securities	20,416	103,474	131,539	4,643,996	4,727,054	4,747,470
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	33,796	43,944	36,771	1,213,104	1,223,252	1,257,048
Less discount on federal securities held as investments of government accounts	64	140	-6,037	1,684	1,759	1,823
Net federal securities held as investments of government accounts	33,732	43,804	42,808	1,211,421	1,221,493	1,255,225
Total borrowing from the public	-13,316	59,669	88,731	3,432,575	3,505,561	3,492,244
Accrued interest payable to the public	14,232	5,195	-656	43,287	34,251	48,482
Allocations of special drawing rights	15	-37	-220	7,189	7,137	7,153
Deposit funds	94	233	-1,338	7,316	7,455	7,549
Miscellaneous liability accounts (includes checks Outstanding etc.)	2,119	-1,315	-2,517	4,938	1,504	3,623
Total liability accounts	3,143	63,745	84,001	3,495,306	3,555,908	3,559,051
Asset accounts (deduct)						
Cash and monetary assets: ¹						
U.S. Treasury operating cash:						
Federal Reserve account	1,814	313	-2,480	6,848	5,348	7,161
Tax and loan note accounts	-2,290	-9,675	-303	29,094	21,709	19,419
Balance	-476	-9,362	-2,783	35,942	27,056	26,580
Special drawing rights:						
Total holdings	21	68	-179	9,971	10,017	10,039
SDR certificates issued to Federal Reserve banks .....	.....	.....	.....	-8,018	-8,018	-8,018
Balance	21	68	-179	1,953	1,999	2,021
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	82	-200	-1,127	7,163	6,881	6,963
Letter of credit issued to IMF	-33	27	79	-25,923	-25,863	-25,896
Dollar deposits with the IMF	(* *)	1	-8	-96	-95	-95
Receivable/Payable (-) for interim maintenance of value adjustments	-57	136	763	-837	-644	-700
Balance	-7	-36	-292	12,069	12,040	12,033
Loans to International Monetary Fund .....	.....	.....	.....	(* *)	(* *)	(* *)
Other cash and monetary assets	-2,603	-306	54	21,417	23,714	21,111
Total cash and monetary assets	-3,065	-9,636	-3,201	71,380	64,809	61,745
Net activity, guaranteed loan financing	-687	-913	-1,449	-9,806	-10,032	-10,719
Net activity, direct loan financing	795	1,807	848	12,726	13,738	14,533
Miscellaneous asset accounts	2,084	-1,321	-3,527	-1,386	-4,791	-2,707
Total asset accounts	-872	-10,063	-7,329	72,915	63,724	62,852
Excess of liabilities (+) or assets (-)	+4,016	+73,808	+91,330	+3,422,391	+3,492,183	+3,496,199
Transactions not applied to current year's surplus or deficit (see Schedule A for Details)	48	171	178	.....	123	171
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	+4,063	+73,979	+91,509	+3,422,391	+3,492,306	+3,496,370

¹Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue 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 due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, December 1994 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,492,183	3,422,146	3,218,965
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results .....	.....	245	526
Excess of liabilities beginning of period (current basis)	3,492,183	3,422,391	3,219,491
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	4,063	73,979	91,509
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	4,063	73,979	91,509
Total-on-budget (Table 2)	19,631	86,934	104,445
Total-off-budget (Table 2)	-15,568	-12,956	-12,936
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-48	-171	-178
Total-transactions not applied to current year's Surplus or deficit	-48	-171	-178
Excess of liabilities close of period	3,496,199	3,496,199	3,310,821

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, December 1994 and Other Periods

Classification	[\$ millions]			Account Balances Current Fiscal Year		
	This Month	Net Transactions (-) denotes net reduction of liability accounts		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:				(*)	(*)	(*)
Export-Import Bank of the United States .....	.....	.....	.....
Federal Deposit Insurance Corporation:				538	538	538
FSLIC resolution fund .....	.....	.....	.....
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	.....	.....	(*)	6	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	-1	4	42	112	117	116
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Federal Transit Administration .....	.....	.....	-547	.....	.....	.....
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	4	4	192	195	196
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration .....	.....	.....	.....	298	298	298
Tennessee Valley Authority	2	-1,785	1,885	26,121	24,334	24,336
Total, agency securities	3	-1,777	1,383	28,543	26,762	26,766

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, December 1994 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund		337		413	750	750
Agency for International Development:						
International Debt Reduction				315	315	315
Housing and other credit guaranty programs				125	125	125
Private sector revolving fund				1	1	1
Overseas Private Investment Corporation				16	16	16
Department of Agriculture:						
Foreign assistance programs		-7		550	544	544
Commodity Credit Corporation	1,866	-10,227	-13,250	16,909	4,816	6,682
Farmers Home Administration:						
Agriculture credit insurance fund		-1,748	-2,385	4,032	2,284	2,284
Self-help housing land development fund		1		(*)	1	1
Rural housing insurance fund	202	1,177		4,497	5,472	5,674
Rural Development Administration:						
Rural development insurance fund		715	-10	2,091	2,806	2,806
Rural development loan fund		40		21	61	61
Rural Electrification Administration:						
Rural communication development fund			31	57	57	57
Rural electrification and telephone revolving fund		695	242	8,212	8,907	8,907
Rural Telephone Bank	-16	98	16	586	701	684
Department of Education:						
Guaranteed student loans				1,605	1,605	1,605
College housing and academic facilities fund	3,598	4,887	13	596	1,884	5,482
College housing loans				411	411	411
Department of Energy:						
Isotope production and distribution fund				14	14	14
Bonneville power administration fund			58	2,617	2,617	2,617
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration		-21		783	762	762
Housing for the elderly and handicapped		-770	-475	8,484	7,714	7,714
Public and Indian housing:						
Low-rent public housing				135	135	135
Department of the Interior:						
Bureau of Reclamation Loans				11	11	11
Bureau of Mines, Helium Fund				252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans		-1	(*)	26	25	25
Department of Justice:						
Federal prison industries, incorporated				20	20	20
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds		(*)		14	14	14
Amtrak corridor improvement loans		(*)		2	3	3
Other				(*)	(*)	(*)
Federal Aviation Administration:						
Aircraft purchase loan guarantee program			(*)	(*)	(*)	(*)
Department of the Treasury:						
Federal Financing Bank revolving fund	-1,845	-5,540	-1,141	94,357	90,662	88,817
Department of Veterans Affairs:						
Loan guaranty revolving fund				1,107	1,107	1,107
Guaranty and indemnity fund				181	181	181
Direct loan revolving fund				2	2	2
Vocational rehabilitation revolving fund			1	2	2	2
Environmental Protection Agency:						
Abatement, control, and compliance loan program		11	(*)	26	37	37
Small Business Administration:						
Business loan and revolving fund				7,289	7,289	7,289
Independent agencies:						
Export-Import Bank of the United States		-27	811	2,632	2,605	2,605
Federal Emergency Management Agency:						
National insurance development fund			125	87	87	87
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund				85	85	85
Railroad Retirement Board:						
Railroad retirement account				2,128	2,128	2,128
Social Security equivalent benefit account	256	734	716	2,781	3,259	3,515
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	4,061	-9,645	-15,248	163,642	149,936	153,997

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, December 1994 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-13	-37	-38	3,785	3,761	3,748
Department of Agriculture:						
Rural Electrification Administration	28	76	-75	21,916	21,964	21,991
Farmers Home Administration:						
Agriculture credit insurance fund .....	.....	.....	.....	6,063	6,063	6,063
Rural housing insurance fund .....	.....	-410	.....	24,391	23,981	23,981
Rural development insurance fund .....	.....	.....	.....	3,675	3,675	3,675
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	.....	.....	-145	-145	-145
Department of Education:						
Student Loan Marketing Association .....	.....	.....	-30	.....	.....	.....
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund .....	.....	-9	(*)	63	54	54
Department of Housing and Urban Development:						
Low rent housing loans and other expenses .....	.....	-58	-54	1,747	1,689	1,689
Community Development Grants	-1	-5	-14	110	105	104
Department of Interior:						
Territorial and international affairs .....	.....	.....	.....	22	22	22
Department of Transportation:						
Federal Railroad Administration	(*)	-1	-1	15	14	14
Federal Transit Administration .....	.....	.....	665	665	665	665
Department of the Treasury:						
Financial Management Service .....	.....	.....	-30	.....	.....	.....
General Services Administration:						
Federal buildings fund	14	64	61	1,780	1,831	1,844
Small Business Administration:						
Business loan and investment fund	-17	-34	-20	581	564	547
Independent agencies:						
Export-Import Bank of the United States	-478	-478	-485	3,926	3,926	3,449
Pennsylvania Avenue Development Corporation	10	29	27	250	268	278
Postal Service .....	.....	-900	.....	8,973	8,073	8,073
Resolution Trust Corporation	-1,387	-3,577	-1,146	26,519	24,329	22,942
Tennessee Valley Authority .....	.....	-200	.....	3,400	3,200	3,200
Total borrowing from the Federal Financing Bank	-1,845	-5,540	-1,142	109,360	105,664	103,820

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

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, December 1994 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	-2	(*)	3	.....	2	(*)
Department of Commerce	1	2	2	13	14	14
Department of Defense—Military:						
Defense cooperation account .....	.....	-4	(*)	5	(*)	(*)
Department of Energy	-74	217	148	4,527	4,818	4,744
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund	-3	-81	-120	5,742	5,664	5,661
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	.....	1	.....	.....	.....
Agency securities .....	.....	.....	.....	16	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	29	96	92	3,713	3,781	3,810
Agency securities .....	.....	.....	1	1	1	1
Other .....	.....	19	-28	193	212	212
Department of the Interior	-9	464	158	2,722	3,195	3,187
Department of Labor	-51	-94	-6,560	5,330	5,287	5,236
Department of Transportation	1	16	28	974	989	990
Department of the Treasury	60	1,306	-67	7,452	8,699	8,758
Department of Veterans Affairs:						
Canteen service revolving fund	4	4	3	37	37	41
Veterans reopened insurance fund	20	15	16	524	519	539
Servicemen's group life insurance fund	(*)	-38	-109	41	3	4
Independent agencies:						
Export-Import Bank of the United States	32	-17	541	57	8	41
Federal Deposit Insurance Corporation:						
Bank insurance fund	488	824	1,532	13,972	14,308	14,796
Savings association insurance fund	(*)	16	-6	2,493	2,508	2,508
FSLIC resolution fund	-33	-375	741	1,649	1,307	1,274
Federal Emergency Management Agency:						
National flood insurance fund	-67	-67	-71	200	200	133
National Credit Union Administration	-5	-3	6	3,052	3,053	3,048
Postal Service	-84	-73	1,073	1,271	1,281	1,197
Tennessee Valley Authority .....	.....	-2,701	1,570	3,954	1,253	1,253
Other	86	86	2	1,017	1,017	1,103
Other	-174	255	-161	2,626	3,055	2,881
Total public debt securities	219	-133	-1,207	61,564	61,212	61,431
Total agency securities .....	.....	.....	1	17	17	17
Total Federal funds	219	-133	-1,206	61,581	61,229	61,448
Trust funds:						
Legislative Branch:						
Library of Congress	-4	9	4	4	16	12
United States Tax Court .....	.....	(*)	(*)	5	5	5
Other	5	5	(*)	27	27	32
The Judiciary:						
Judicial retirement funds	-1	28	20	245	275	273
Department of Agriculture	(*)	4	179	273	278	278
Department of Commerce	(*)	(*)	(*)	(*)	(*)	(*)
Department of Defense—Military:						
Voluntary separation incentive fund	-24	-6	-43	763	781	757
Other	(*)	(*)	5	157	156	157
Department of Defense—Civil:						
Military retirement fund	-1,261	13,405	13,140	105,367	120,033	118,772
Other	-59	-58	8	1,307	1,308	1,249

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, December 1994 and Other Periods—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 Health and Human Services, except Social Security:						
Federal hospital insurance trust fund	4,846	4,825	2,726	128,716	128,695	133,541
Federal supplementary medical insurance trust fund	-9	-1,711	1,594	21,489	19,787	19,778
Other	(*)	16	30	836	852	852
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund	14,476	6	13,825	413,425	398,954	413,431
Federal disability insurance trust fund	1,292	16,879	-1,227	6,100	21,687	22,979
Department of the Interior	27	64	118	234	272	299
Department of Justice	45	45	82	.....	.....	45
Department of Labor:						
Unemployment trust fund	-498	750	-730	39,788	41,036	40,537
Other	-8	-28	-28	59	39	31
Department of State:						
Foreign Service retirement and disability fund	314	395	5	7,179	7,259	7,574
Other .....	.....	-50	12	50	(*)	(*)
Department of Transportation:						
Highway trust fund	1,432	482	-310	17,694	16,743	18,175
Airport and airway trust fund	324	-52	165	12,206	11,830	12,155
Other	119	157	1	1,683	1,721	1,840
Department of the Treasury	-39	-92	-78	247	195	156
Department of Veterans Affairs:						
General post fund, national homes .....	.....	.....	(*)	38	38	38
National service life insurance	429	300	318	11,852	11,723	12,152
United States government life Insurance Fund	(*)	-3	-3	115	113	113
Veterans special life insurance fund	60	48	47	1,509	1,497	1,557
Environmental Protection Agency	218	442	74	6,250	6,473	6,691
National Aeronautics and Space Administration	(*)	(*)	(*)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund	11,867	7,897	7,630	338,889	334,919	346,786
Employees health benefits fund	161	154	250	7,572	7,565	7,726
Employees life insurance fund	-178	138	320	14,929	15,245	15,068
Retired employees health benefits fund	(*)	(*)	(*)	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(*)	(*)	(*)	53	53	53
Japan-United States Friendship Commission	(*)	(*)	-1	17	17	17
Railroad Retirement Board	-8	-102	-162	12,203	12,110	12,101
Other	47	127	4	226	306	354
Total public debt securities	33,577	44,077	37,977	1,151,523	1,162,024	1,195,601
Total trust funds	33,577	44,077	37,977	1,151,523	1,162,024	1,195,601
Grand total	33,796	43,944	36,771	1,213,104	1,223,252	1,257,048

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	43,659	37,414	53,736										134,809	129,497
Corporation income taxes	3,055	1,497	31,915										36,468	32,604
Social insurance taxes and contributions:														
Employment taxes and contributions	31,263	33,786	35,708										100,758	94,238
Unemployment insurance	1,073	3,249	230										4,552	4,078
Other retirement contributions	351	352	420										1,122	1,150
Excise taxes	4,272	5,518	4,587										14,377	13,101
Estate and gift taxes	1,202	1,220	1,092										3,513	3,475
Customs duties	1,848	1,827	1,747										5,421	4,980
Miscellaneous receipts	2,300	2,811	1,375										6,486	4,046
Total—Receipts this year	89,024	87,673	130,810										307,507	.....
(On-budget)	65,384	62,083	103,860										231,327	.....
(Off-budget)	23,639	25,590	26,950										76,179	.....
Total—Receipts prior year	78,662	83,102	125,403										.....	287,167
(On budget)	55,858	58,695	99,709										.....	214,262
(Off budget)	22,804	24,407	25,694										.....	72,905
Outlays														
Legislative Branch	354	217	333										903	787
The Judiciary	184	169	303										656	568
Executive Office of the President	18	17	26										61	53
Funds Appropriated to the President:														
International Security Assistance	3,255	310	271										3,837	4,065
International Development Assistance	726	367	443										1,537	1,150
Other	-381	452	18										89	498
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,749	2,973	1,857										6,580	5,777
Other	5,850	3,860	3,649										13,358	12,673
Department of Commerce	305	300	304										909	823
Department of Defense:														
Military:														
Military personnel	3,713	5,701	8,203										17,617	20,617
Operation and maintenance	6,118	7,837	7,312										21,267	20,415
Procurement	4,254	4,754	4,727										13,736	16,009
Research, development, test, and evaluation	2,501	2,896	3,211										8,609	8,810
Military construction	425	537	436										1,398	1,182
Family housing	247	242	305										793	675
Revolving and management funds	147	-311	942										778	2,659
Other	275	-222	42										95	328
Total Military	17,680	21,435	25,178										64,294	70,695
Civil	2,638	2,656	2,553										7,848	7,614
Department of Education	1,949	2,322	3,888										8,159	7,697
Department of Energy	1,683	1,330	1,743										4,756	4,925
Department of Health and Human Services, except Social Security:														
Public Health Service	1,603	1,588	1,761										4,951	4,799
Health Care Financing Administration:														
Grants to States for Medicaid	6,622	7,545	7,321										21,488	21,107
Federal hospital ins. trust fund	7,834	8,942	9,757										26,533	24,758
Federal supp. med. ins. trust fund	4,799	5,290	5,837										15,926	15,334
Other	3,055	3,092	3,015										9,162	11,366
Social Security Administration	917	2,200	4,138										7,255	8,923
Administration for children and families	2,728	2,519	2,812										8,059	8,348
Other	-4,508	-4,525	-4,515										-13,547	-15,214
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	23,413	23,368	23,810										70,591	68,027
Federal disability ins. trust fund	3,289	3,244	3,348										9,881	8,981
Other	-630	-7	-17										-655	-1,001
Department of Housing and Urban Development	2,903	2,426	2,394										7,723	7,368

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995—Continued
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of the Interior	884	583	558										2,025	1,633
Department of Justice	908	818	749										2,475	2,427
Department of Labor:														
Unemployment trust fund	1,650	1,854	2,001										5,506	8,617
Other	702	-170	469										1,002	1,386
Department of State	488	841	664										1,993	1,908
Department of Transportation:														
Highway trust fund	1,794	1,762	1,416										4,972	4,891
Other	1,650	1,737	1,640										5,027	4,572
Department of the Treasury:														
Interest on the public debt	19,732	24,912	57,320										101,964	92,611
Other	34	-308	1,336										1,062	956
Department of Veterans Affairs:														
Compensation and pensions	105	1,457	2,824										4,386	5,553
National service life	64	70	83										218	197
United States government life	1	1	2										5	5
Other	1,528	1,784	1,344										4,656	4,656
Environmental Protection Agency	438	474	538										1,450	1,394
General Services Administration	-651	639	462										451	134
National Aeronautics and Space Administration	845	1,143	1,203										3,190	3,484
Office of Personnel Management	3,410	3,118	3,460										9,988	9,293
Small Business Administration	65	145	64										274	209
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	-127	-208	-496										-832	-1,452
Savings association insurance fund	-2	-13	(*)										-15	7
FSLIC resolution fund	-87	430	33										375	-133
Postal Service:														
Public enterprise funds (off-budget)	648	-110	186										724	-600
Payment to the Postal Service fund	61												61	61
Resolution Trust Corporation	-471	-1,502	-2,001										-3,974	1,310
Tennessee Valley Authority	265	239	-33										471	374
Other independent agencies	2,720	1,646	1,710										6,075	4,862
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,442	-2,416	-2,564										-7,422	-7,613
Interest received by trust funds	-611	-5,727	-38,216										-44,555	-41,560
Rents and royalties on outer continental shelf lands	-154	-160	-106										-420	-627
Other	(*)	(*)	(*)										(*)	(*)
Totals this year:														
Total outlays	121,480	125,131	134,874										381,485	.....
(On-budget)	95,307	99,464	123,491										318,262	.....
(Off-budget)	26,174	25,668	11,382										63,224	.....
Total-surplus (+) or deficit (-)	-32,457	-37,458	-4,063										-73,979	.....
(On-budget)	-29,922	-37,381	-19,631										-86,934	.....
(Off-budget)	-2,535	-78	+15,568										+12,956	.....
Total borrowing from the public	32,457	40,528	-13,316										59,669	88,731
Total-outlays prior year	124,085	121,483	133,108										.....	378,676
(On-budget)	100,562	96,719	121,425										.....	318,707
(Off-budget)	23,523	24,764	11,683										.....	59,969
Total-surplus (+) or deficit (-) prior year	-45,422	-38,381	-7,705										.....	-91,509
(On-budget)	-44,704	-38,024	-21,717										.....	-104,445
(Off-budget)	-719	-357	+14,012										.....	+12,936

... No transactions.

(*) Less than \$500,000.

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of December 31, 1994

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	820	608	213	1,741	1,932	-191	12,206	11,830	12,155
Black lung disability	53	50	3	170	144	26	.....	.....	.....
Federal disability insurance	4,971	3,348	1,623	26,461	9,881	16,580	6,100	21,687	22,979
Federal employees life and health .....	.....	19	-19	.....	-182	182	22,503	22,811	22,795
Federal employees retirement	15,384	3,202	12,181	17,811	9,506	8,305	346,317	342,458	354,638
Federal hospital insurance	14,023	9,757	4,266	29,821	26,533	3,288	128,716	128,695	133,541
Federal old-age and survivors insurance	37,941	23,810	14,131	67,690	70,591	-2,901	413,425	398,954	413,431
Federal supplementary medical insurance ...	5,339	5,837	-499	14,430	15,926	-1,496	21,489	19,787	19,778
Highways	3,528	1,874	1,655	6,500	5,786	714	17,694	16,743	18,175
Military advances	1,355	1,399	-44	3,350	3,384	-34	.....	.....	.....
Railroad retirement	375	647	-272	1,128	1,961	-833	12,203	12,110	12,101
Military retirement	1,000	2,192	-1,193	19,887	6,747	13,140	105,367	120,033	118,772
Unemployment	1,543	2,001	-459	5,999	5,506	494	39,788	41,036	40,537
Veterans life insurance	555	43	512	608	240	367	13,477	13,333	13,822
All other trust	563	414	149	1,725	820	905	12,240	12,547	12,877
Total trust fund receipts and outlays and investments held from Table 6-D	87,449	55,202	32,248	197,323	158,775	38,547	1,151,523	1,162,024	1,195,601
Less: Interfund transactions	44,034	44,034	.....	74,140	74,140	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	43,415	11,167	32,248	123,183	84,636	38,547			
Total Federal fund receipts and outlays	90,431	126,742	-36,311	192,696	305,222	-112,526			
Less: Interfund transactions	21	21	.....	59	59	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	90,410	126,721	-36,311	192,637	305,163	-112,526			
Less: offsetting proprietary receipts	3,015	3,015	.....	8,314	8,314	.....		
Net budget receipts & outlays	130,810	134,874	-4,063	307,507	381,485	-73,979			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, December 1994 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	53,736	134,809	129,497
Corporation income taxes	31,915	36,468	32,604
Social insurance taxes and contributions:			
Employment taxes and contributions	35,708	100,758	94,238
Unemployment insurance	230	4,552	4,078
Other retirement contributions	420	1,122	1,150
Excise taxes	4,587	14,377	13,101
Estate and gift taxes	1,092	3,513	3,475
Customs	1,747	5,421	4,980
Miscellaneous	1,375	6,486	4,046
Total	130,810	307,507	287,167
NET OUTLAYS			
National defense	26,348	67,585	74,092
International affairs	1,334	7,850	7,244
General science, space, and technology	1,529	4,318	4,439
Energy	417	1,108	1,320
Natural resources and environment	1,622	6,836	6,256
Agriculture	1,938	6,770	6,753
Commerce and housing credit	-2,166	-2,552	143
Transportation	3,021	9,961	9,521
Community and Regional Development	1,102	3,381	2,598
Education, training, employment and social services	5,779	13,510	13,108
Health	9,246	27,402	26,897
Medicare	14,058	37,844	36,023
Income security	19,331	50,757	53,907
Social Security	27,158	80,472	77,012
Veterans benefits and services	4,277	9,291	10,486
Administration of justice	1,278	3,794	3,560
General government	1,972	4,788	3,667
Interest	19,302	56,212	49,891
Undistributed offsetting receipts	-2,671	-7,842	-8,240
Total	134,874	381,485	378,676

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

- *Daily Treasury Statement* (Available 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19* — (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19* —
- The United States Budget in Brief, FY 19* —
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

**The release date for the January 1995 Statement
will be 2:00 pm EST February 22, 1995.**

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 512-1800. The subscription price is
\$35.00 per year (domestic), \$43.75 per year (foreign).
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The Monthly Treasury Statement is now available on the Department of Commerce's Economic Bulletin Board.
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Monthly Treasury Statement

of Receipts and Outlays

of the United States Government

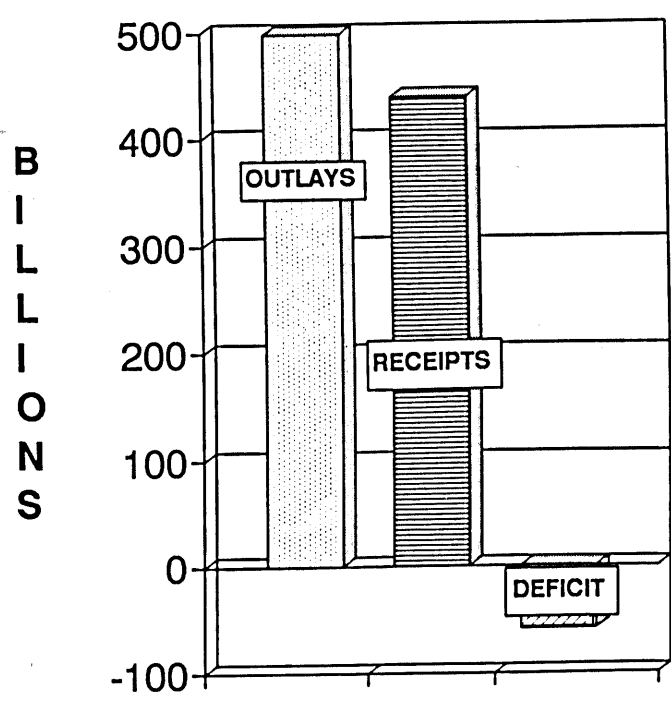
For Fiscal Year 1995 Through January 31, 1995, and Other Periods

DEPT. OF THE TREASURY

Highlight

This issue includes the estimates from the President's budget for fiscal years 1995 and 1996, released by the Office of Management and Budget on February 6, 1995.

**RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT
THROUGH JANUARY 1995**



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1994			
October	78,662	124,085	45,422
November	83,102	121,483	38,381
December	125,403	133,108	7,705
January	122,961	107,713	-15,248
February	73,186	114,752	41,566
March	93,107	125,422	32,315
April	141,321	123,867	-17,454
May	83,541	115,597	32,057
June	138,119	123,269	-14,850
July	84,822	118,020	33,198
August	97,333	121,617	24,284
September	135,895	132,133	-3,762
Year-to-Date	1,257,452	1,461,067	203,615
FY 1995			
October	89,024	121,480	32,457
November	87,673	125,131	37,458
December	130,810	134,874	4,063
January	131,801	116,688	-15,113
Year-to-Date	439,307	498,173	58,866

*The receipt, outlay and deficit figures differ from the *FY 1996 Budget*, released by the Office of Management and Budget on February 6, 1995, by \$446 million due mainly to revisions in data following the release of the Final September Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, January 1995 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1994)	Budget Estimates Next Fiscal Year (1996) ¹
Total on-budget and off-budget results:					
Total receipts	131,801	439,307	1,346,414	410,128	1,415,456
On-budget receipts	101,036	332,363	995,158	308,652	1,045,095
Off-budget receipts	30,765	106,944	351,256	101,476	370,361
Total outlays	116,688	498,173	1,538,920	486,389	1,612,128
On-budget outlays	91,084	409,345	1,246,936	402,228	1,307,105
Off-budget outlays	25,604	88,828	291,984	84,161	305,023
Total surplus (+) or deficit (-)	+15,113	-58,866	-192,506	-76,261	-196,671
On-budget surplus (+) or deficit (-)	+9,952	-76,982	-251,778	-93,576	-262,010
Off-budget surplus (+) or deficit (-)	+5,161	+18,116	+59,272	+17,315	+65,338
Total on-budget and off-budget financing	-15,113	58,866	192,506	76,261	196,671
Means of financing:					
Borrowing from the public	13,337	73,006	207,936	81,798	217,151
Reduction of operating cash, increase (-)	-23,263	-13,902	-4,058	-5,306	.....
By other means	-5,186	-238	-11,372	-231	-20,480

¹These figures are based on the FY 1996 Budget, released by the Office of Management and Budget on February 6, 1995.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995

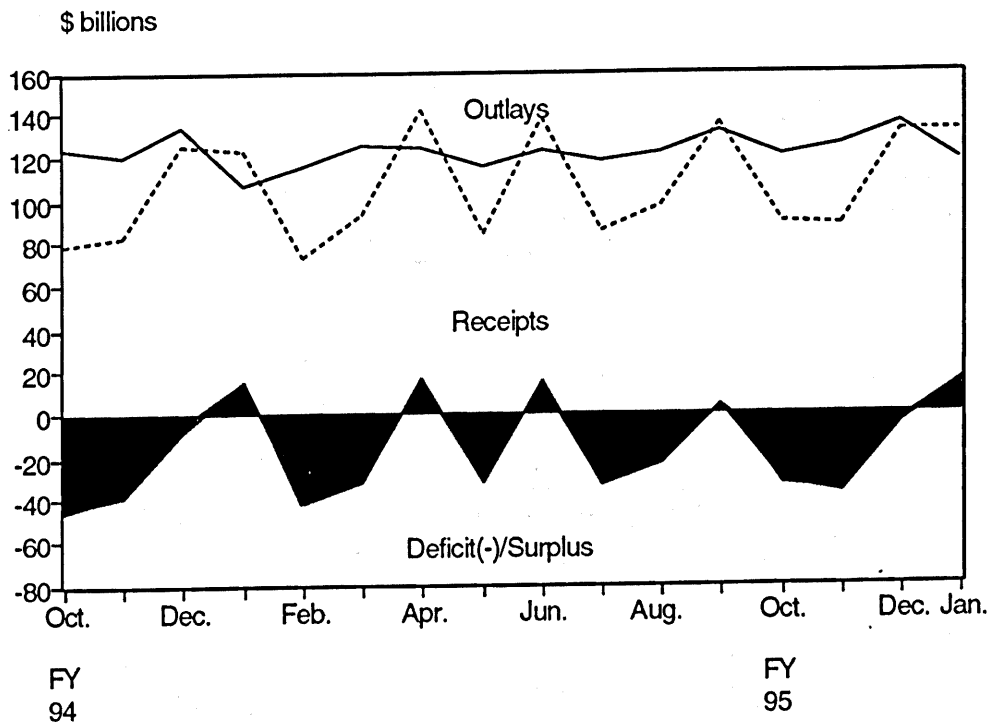


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1994 and 1995

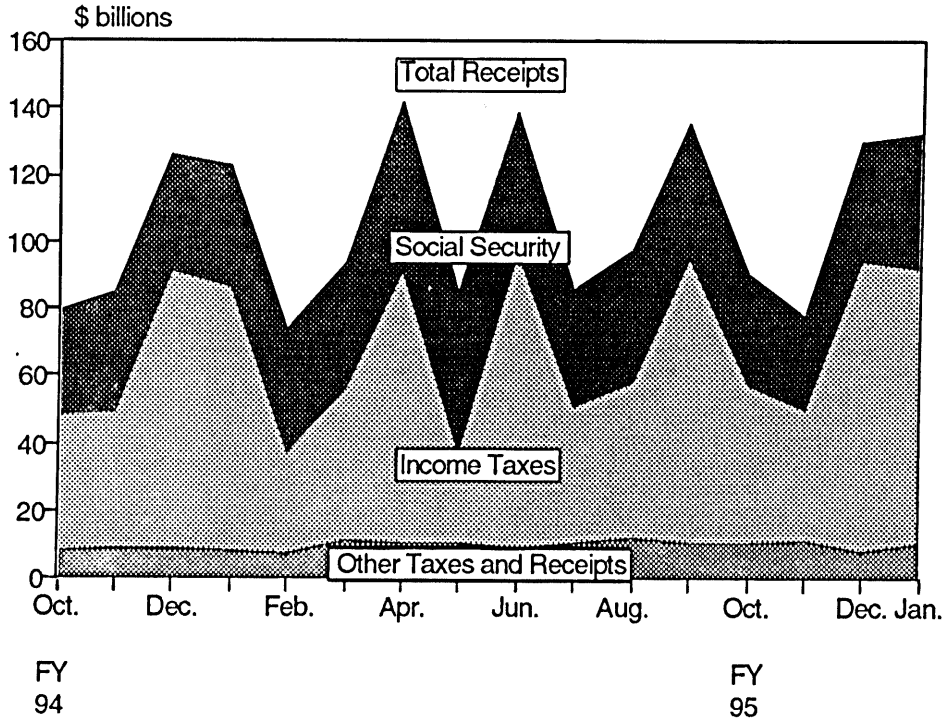


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1994 and 1995

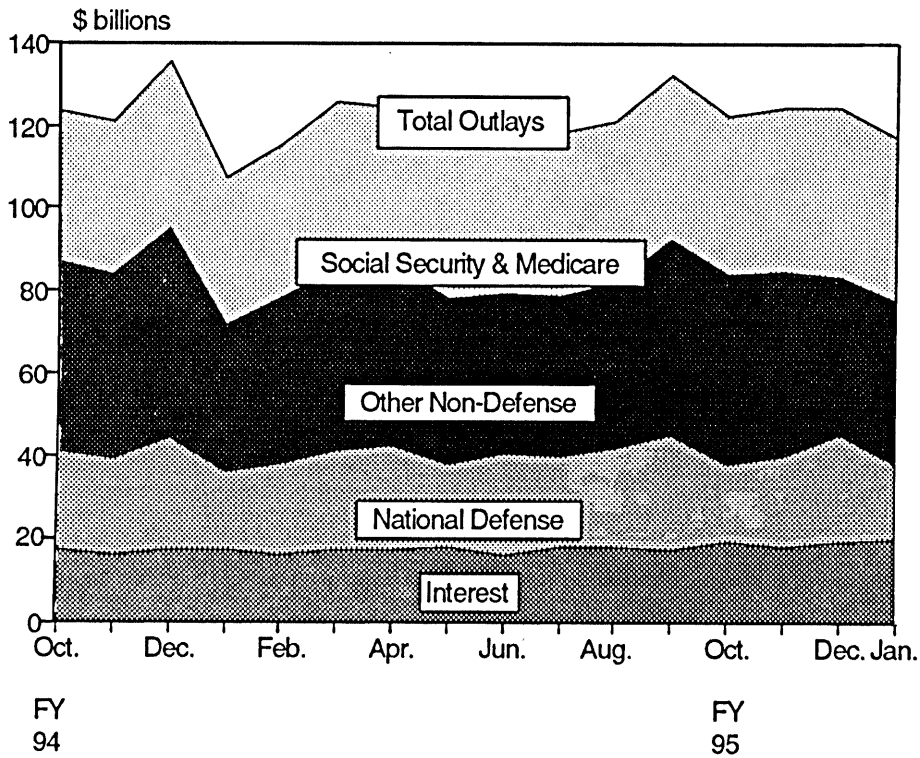


Table 3. Summary of Receipts and Outlays of the U.S. Government, January 1995 and Other Periods
 [\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	79,162	213,971	203,664	588,460
Corporation income taxes	3,258	39,726	36,521	150,864
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	30,765	106,944	101,476	351,256
Employment taxes and contributions (on-budget)	8,225	32,804	28,593	100,538
Unemployment insurance	1,069	5,621	4,872	28,057
Other retirement contributions	383	1,505	1,508	4,558
Excise taxes	4,555	18,932	17,111	57,600
Estate and gift taxes	1,005	4,519	4,580	15,587
Customs duties	1,539	6,960	6,506	20,913
Miscellaneous receipts	1,839	8,325	5,299	28,581
Total Receipts	131,801	439,307	410,128	1,346,414
(On-budget)	101,036	332,363	308,652	995,158
(Off-budget)	30,765	106,944	101,476	351,256
Budget Outlays				
Legislative Branch	222	1,125	1,000	2,793
The Judiciary	214	870	746	3,101
Executive Office of the President	21	81	73	192
Funds Appropriated to the President	768	6,231	6,386	10,860
Department of Agriculture	5,305	25,243	23,238	62,313
Department of Commerce	308	1,217	1,068	3,601
Department of Defense—Military	17,548	81,842	88,812	260,269
Department of Defense—Civil	2,592	10,440	10,123	31,207
Department of Education	2,764	10,923	8,799	32,888
Department of Energy	1,328	6,083	6,195	16,135
Department of Health and Human Services, except Social Security	25,901	105,727	101,130	328,709
Department of Health and Human Services, Social Security	26,229	106,047	100,599	336,149
Department of Housing and Urban Development	3,202	10,925	8,932	26,854
Department of the Interior	567	2,592	2,307	7,329
Department of Justice	1,094	3,569	3,249	11,821
Department of Labor	3,196	9,704	13,511	31,942
Department of State	201	2,194	2,315	6,272
Department of Transportation	3,088	13,088	12,133	37,992
Department of the Treasury:				
Interest on the Public Debt	20,069	122,033	110,509	333,704
Other	145	1,207	1,547	18,112
Department of Veterans Affairs	1,980	11,245	12,543	38,231
Environmental Protection Agency	520	1,970	1,850	6,274
General Services Administration	-717	-266	-524	1,131
National Aeronautics and Space Administration	926	4,117	4,500	14,241
Office of Personnel Management	3,324	13,312	12,542	40,308
Small Business Administration	58	332	202	703
Other independent agencies:				
Resolution Trust Corporation	-1,078	-5,052	1,235	-6,753
Other	-82	6,778	4,204	15,399
Undistributed offsetting receipts:				
Interest	-95	-44,649	-41,682	-91,465
Other	-2,911	-10,753	-11,154	-41,392
Total outlays	118,688	498,173	486,389	1,538,920
(On-budget)	91,084	409,345	402,228	1,246,936
(Off-budget)	25,604	88,828	84,161	291,984
Surplus (+) or deficit (-)	+15,113	-58,866	-76,261	-192,506
(On-budget)	+9,952	-76,982	-93,576	-251,778
(Off-budget)	+5,161	+18,116	+17,315	+59,272

¹These figures are based on the FY 1996 Budget, released by the Office of Management and Budget on February 6, 1995.

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

Table 4. Receipts of the U.S. Government, January 1995 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	149,432			178,473			160,129		
Presidential Election Campaign Fund	(*)			2			1		
Other	129,975			39,385			47,297		
Total—Individual income taxes	79,407	245	79,162	217,861	3,890	213,971	207,428	3,764	203,664
Corporation income taxes	5,415	2,157	3,258	46,226	6,500	39,726	40,849	4,328	36,521
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	125,322		25,322	76,284		76,284	92,841		92,841
Self-Employment Contributions Act taxes	1774		774	664		664	-1,143		-1,143
Deposits by States'	(*)		(*)	1		1	-45		-45
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	26,096		26,096	76,950		76,950	91,653		91,653
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	14,506		4,506	29,347		29,347	9,947		9,947
Self-Employment Contributions Act taxes	164		164	647		647	-123		-123
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Other									
Total—FDI trust fund	4,669		4,669	29,994		29,994	9,824		9,824
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	17,443		7,443	31,008		31,008	27,614		27,614
Self-Employment Contributions Act taxes	341		341	431		431	-323		-323
Receipts from Railroad Retirement Board									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Total—FHI trust fund	7,785		7,785	31,439		31,439	27,291		27,291
Railroad retirement accounts:									
Rail industry pension fund	254	(*)	254	721	7	714	734	21	713
Railroad Social Security equivalent benefit	187		187	651		651	588		588
Total—Employment taxes and contributions	38,991	(*)	38,990	139,755	7	139,748	130,090	21	130,069
Unemployment insurance:									
State taxes deposited in Treasury	626		626	4,416		4,416	3,843		3,843
Federal Unemployment Tax Act taxes	439	2	437	1,207	14	1,193	1,023	10	1,014
Railroad unemployment taxes	6		6	12		12	14		14
Railroad debt repayment							1		1
Total—Unemployment insurance	1,071	2	1,069	5,635	14	5,621	4,881	10	4,872
Other retirement contributions:									
Federal employees retirement — employee contributions	374		374	1,472		1,472	1,480		1,480
Contributions for non-federal employees	9		9	33		33	28		28
Total—Other retirement contributions	383		383	1,505		1,505	1,508		1,508
Total—Social insurance taxes and contributions	40,445	3	40,442	146,895	21	146,874	136,479	31	136,448
Excise taxes:									
Miscellaneous excise taxes ³	2,360	-147	2,507	9,522	169	9,353	10,367	550	9,817
Airport and airway trust fund	351	3	348	1,728	9	1,718	1,492	10	1,483
Highway trust fund	1,880	210	1,670	7,873	211	7,663	5,690	84	5,607
Black lung disability trust fund	30		30	198		198	204		204
Total—Excise taxes	4,621	66	4,555	19,321	389	18,932	17,755	643	17,111
Estate and gift taxes	1,028	23	1,005	4,644	126	4,519	4,702	122	4,580
Customs duties	1,639	100	1,539	7,401	441	6,960	6,809	304	6,506
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	1,507		1,507	6,884		6,884	4,330		4,330
All other	332	(*)	332	1,447	6	1,441	972	3	969
Total — Miscellaneous receipts	1,839	(*)	1,839	8,331	6	8,325	5,301	3	5,299
Total — Receipts	134,394	2,594	131,801	450,679	11,372	439,307	419,323	9,195	410,128
Total — On-budget	103,629	2,594	101,036	343,735	11,372	332,363	317,846	9,195	308,652
Total — Off-budget	30,765		30,765	106,944		106,944	101,476		101,476

¹In accordance with the provisions of the Social Security Act as amended, "Individual Income Taxes Withheld" have been increased and "Federal Insurance Contributions Act Taxes" correspondingly decreased by \$508 million to correct estimates for the quarter ending December 31, 1993. "Individual Income Taxes, Other" have been increased and "Self Employment Contributions Act Taxes" correspondingly decreased by \$439 million to correct estimates for calendar year 1992 and prior.

²This amount is partially estimated and will be adjusted pending further analysis of the accounting data.

³Includes amounts for the windfall profits tax pursuant to P.L. 96-223.

... No Transactions.

(*) Less than \$500,000.

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

Table 5. Outlays of the U.S. Government, January 1995 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	41	(*)	41	146	1	145	139	(*)	138
House of Representatives	54	(*)	53	246	1	245	261	6	255
Joint items	7	.....	7	26	.....	26	26	.....	26
Congressional Budget Office	3	.....	3	7	.....	7	7	.....	7
Architect of the Capitol	20	1	20	74	2	72	67	2	65
Library of Congress	30	.....	30	402	.....	402	269	.....	269
Government Printing Office:									
Revolving fund (net)	16	.....	16	51	.....	51	58	.....	58
General fund appropriations	5	.....	5	27	.....	27	32	.....	32
General Accounting Office	45	.....	45	138	.....	138	135	.....	135
United States Tax Court	3	.....	3	11	.....	11	10	.....	10
Other Legislative Branch agencies	1	.....	1	10	.....	10	10	.....	10
Proprietary receipts from the public .....	.....	1	-1	.....	6	-6	.....	1	-1
Intrabudgetary transactions .....	(*)	.....	(*)	-4	.....	-4	-4	.....	-4
Total—Legislative Branch	223	1	222	1,134	10	1,125	1,010	10	1,000
The Judiciary:									
Supreme Court of the United States	1	.....	1	8	.....	8	9	.....	9
Courts of Appeals, District Courts, and other judicial services	204	(*)	204	833	1	831	699	1	698
Other	9	.....	9	31	.....	31	40	.....	40
Total—The Judiciary	214	(*)	214	872	1	870	747	1	746
Executive Office of the President:									
Compensation of the President and the White House Office	4	.....	4	12	.....	12	15	.....	15
Office of Management and Budget	5	.....	5	19	.....	19	20	.....	20
Other	12	.....	12	51	.....	51	39	.....	39
Total—Executive Office of the President	21	.....	21	81	.....	81	73	.....	73
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	104	68	37	297	158	138	255	158	98
Foreign military financing grants	175	.....	175	2,237	.....	2,237	2,601	.....	2,601
Economic support fund	225	.....	225	1,895	.....	1,895	1,683	.....	1,683
Military assistance .....	(*)	.....	(*)	(*)	.....	(*)	11	.....	11
Peacekeeping Operations	11	.....	11	24	.....	24	24	.....	24
Other	1	.....	1	7	.....	7	10	.....	10
Proprietary receipts from the public .....	.....	246	-246	.....	262	-262	.....	233	-233
Total—International Security Assistance	516	314	203	4,459	420	4,039	4,585	391	4,194
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association	263	.....	263	509	.....	509	354	.....	354
International organizations and programs	37	.....	37	210	.....	210	116	.....	116
Other .....	.....	.....	.....	204	.....	204	201	.....	201
Total—Multilateral Assistance	299	.....	299	923	.....	923	671	.....	671
Agency for International Development:									
Functional development assistance program	98	.....	98	503	.....	503	379	.....	379
Sub-Saharan Africa development assistance	28	.....	28	216	.....	216	199	.....	199
Operating expenses	49	.....	49	179	.....	179	174	.....	174
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	45	.....	45	44	.....	44
Other	92	9	83	403	19	385	239	26	213
Proprietary receipts from the public .....	.....	106	-106	.....	282	-282	.....	199	-199
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Agency for International Development	267	114	152	1,347	300	1,047	1,036	225	810
Peace Corps	16	.....	16	73	.....	73	78	.....	78
Overseas Private Investment Corporation	6	12	-6	16	77	-61	15	68	-53
Other	12	1	11	28	2	27	32	(*)	32
Total—International Development Assistance	599	127	472	2,388	379	2,009	1,832	294	1,538
International Monetary Programs	-138	.....	-138	-75	.....	-75	323	.....	323
Military Sales Programs:									
Special defense acquisition fund	12	-3	15	68	67	1	67	73	-6
Foreign military sales trust fund	987	.....	987	4,371	.....	4,371	4,361	.....	4,361
Kuwait civil reconstruction trust fund .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Proprietary receipts from the public .....	.....	773	-773	.....	4,123	-4,123	.....	4,029	-4,029
Other	4	.....	4	9	.....	9	6	.....	6
Total—Funds Appropriated to the President	1,980	1,211	768	11,220	4,989	6,231	11,173	4,788	6,386

Table 5. Outlays of the U.S. Government, January 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	66	.....	66	241	.....	241	227	.....	227
Cooperative State Research Service	42	.....	42	163	.....	163	154	.....	154
Extension Service	37	.....	37	142	.....	142	137	.....	137
Animal and Plant Health Inspection Service	50	.....	50	175	.....	175	144	.....	144
Food Safety and Inspection Service	57	.....	57	172	.....	172	151	.....	151
Agricultural Marketing Service	83	.....	83	385	.....	385	326	1	325
Soil Conservation Service:									
Watershed and flood prevention operations	25	.....	25	106	.....	106	93	.....	93
Conservation operations	71	.....	71	197	.....	197	181	.....	181
Other	9	.....	9	28	.....	28	26	.....	26
Agricultural Stabilization and Conservation Service:									
Conservation programs	10	.....	10	1,783	.....	1,783	1,787	.....	1,787
Other	60	.....	60	239	.....	239	225	.....	225
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	29	304	-275	209	705	-497	323	827	-504
Rural housing insurance fund	326	130	196	1,079	804	274	982	1,091	-110
Other .....	.....	.....	.....	.....	.....	.....	(*)	.....	(*)
Salaries and expenses	66	.....	66	220	.....	220	195	.....	195
Other	11	(*)	11	40	(*)	40	36	1	35
Total—Farmers Home Administration	432	434	-2	1,548	1,510	38	1,535	1,919	-384
Foreign assistance programs	84	.....	84	356	.....	356	363	.....	363
Rural Development Administration:									
Rural development insurance fund	35	37	-2	219	177	42	246	222	24
Rural water and waste disposal grants	23	.....	23	121	.....	121	107	.....	107
Other	4	.....	4	17	.....	17	11	.....	11
Rural Electrification Administration	496	447	49	756	1,037	-280	876	1,448	-572
Federal Crop Insurance Corporation	86	4	82	365	445	-80	1,216	321	895
Commodity Credit Corporation:									
Price support and related programs	1,970	960	1,010	9,542	2,226	7,316	9,027	2,641	6,386
National Wool Act Program	2	.....	2	4	.....	4	2	.....	2
Food and Nutrition Service:									
Food stamp program	2,189	.....	2,189	8,717	.....	8,717	8,531	.....	8,531
State child nutrition programs	745	.....	745	2,653	.....	2,653	2,400	.....	2,400
Women, infants and children programs	320	.....	320	1,220	.....	1,220	1,087	.....	1,087
Other	46	.....	46	211	.....	211	233	.....	233
Total—Food and Nutrition Service	3,301	.....	3,301	12,801	.....	12,801	12,251	.....	12,251
Forest Service:									
National forest system	154	.....	154	545	.....	545	528	.....	529
Forest and rangeland protection	31	.....	31	306	.....	306	131	.....	131
Forest service permanent appropriations	62	.....	62	403	.....	403	140	.....	140
Other	51	.....	51	194	.....	194	182	.....	182
Total—Forest Service	298	.....	298	1,447	.....	1,447	980	.....	980
Other	81	4	77	225	13	212	239	13	226
Proprietary receipts from the public .....	.....	130	-130	.....	381	-381	.....	498	-498
Intrabudgetary transactions .....	(*)	.....	(*)	(*)	.....	(*)	.....	.....	.....
Total—Department of Agriculture	7,322	2,016	5,305	31,032	5,788	25,243	30,302	7,064	23,238
Department of Commerce:									
Economic Development Administration	23	2	22	104	6	98	96	7	88
Bureau of the Census	46	.....	46	153	.....	153	100	.....	100
Promotion of Industry and Commerce	30	.....	30	121	.....	121	89	.....	89
Science and Technology:									
National Oceanic and Atmospheric Administration	157	1	156	675	8	667	665	5	660
Patent and Trademark Office	12	.....	12	25	.....	25	24	.....	24
National Institute of Standards and Technology	32	.....	32	128	.....	128	85	.....	85
Other	8	3	5	31	11	20	34	12	22
Total—Science and Technology	209	4	205	859	19	840	808	17	791
Other	19	.....	19	47	(*)	47	39	.....	39
Proprietary receipts from the public .....	.....	12	-12	.....	42	-42	.....	40	-40
Intrabudgetary transactions .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	328	17	308	1,284	67	1,217	1,132	64	1,068

Table 5. Outlays of the U.S. Government, January 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	1,219	.....	1,219	7,376	.....	7,376	8,758	.....	8,758
Department of the Navy	1,337	.....	1,337	7,846	.....	7,846	8,747	.....	8,747
Department of the Air Force	724	.....	724	5,675	.....	5,675	6,057	.....	6,057
Total—Military personnel	3,280	.....	3,280	20,896	.....	20,896	23,562	.....	23,562
Operation and maintenance:									
Department of the Army	1,709	.....	1,709	7,077	.....	7,077	7,147	.....	7,147
Department of the Navy	1,648	.....	1,648	6,638	.....	6,638	6,955	.....	6,955
Department of the Air Force	1,787	.....	1,787	8,004	.....	8,004	8,374	.....	8,374
Defense agencies	1,576	.....	1,576	6,268	.....	6,268	6,607	.....	6,607
Total—Operation and maintenance	6,720	.....	6,720	27,987	.....	27,987	29,083	.....	29,083
Procurement:									
Department of the Army	711	.....	711	2,524	.....	2,524	2,162	.....	2,162
Department of the Navy	1,728	.....	1,728	7,531	.....	7,531	8,585	.....	8,585
Department of the Air Force	2,252	.....	2,252	7,284	.....	7,284	7,856	.....	7,856
Defense agencies	293	.....	293	1,381	.....	1,381	1,448	.....	1,448
Total—Procurement	4,984	.....	4,984	18,721	.....	18,721	20,051	.....	20,051
Research, development, test, and evaluation:									
Department of the Army	348	.....	348	1,560	.....	1,560	2,073	.....	2,073
Department of the Navy	1,057	.....	1,057	3,049	.....	3,049	2,251	.....	2,251
Department of the Air Force	817	.....	817	4,252	.....	4,252	4,579	.....	4,579
Defense agencies	530	.....	530	2,500	.....	2,500	2,586	.....	2,586
Total—Research, development, test and evaluation	2,752	.....	2,752	11,362	.....	11,362	11,489	.....	11,489
Military construction:									
Department of the Army	69	.....	69	255	.....	255	359	.....	359
Department of the Navy	94	.....	94	251	.....	251	190	.....	190
Department of the Air Force	98	.....	98	450	.....	450	363	.....	363
Defense agencies	314	.....	314	1,017	.....	1,017	685	.....	685
Total—Military construction	575	.....	575	1,973	.....	1,973	1,597	.....	1,597
Family housing:									
Department of the Army	107	.....	107	371	.....	371	374	.....	374
Department of the Navy	88	.....	88	318	.....	318	234	.....	234
Department of the Air Force	82	.....	82	349	.....	349	320	.....	320
Defense agencies	8	8	(*)	49	18	32	29	10	20
Revolving and management funds:									
Department of the Army	-50	.....	-50	-67	.....	-67	-58	.....	-58
Department of the Navy	-12	.....	-12	37	.....	37	231	.....	231
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	-658	.....	-658	87	.....	87	1,626	.....	1,626
Other	-37	(*)	-37	-34	2	-36	-30	1	-31
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of the Navy .....	(*)	.....	(*)	9	3	6	9	5	4
Department of the Air Force .....	(*)	.....	(*)	(*)	(*)	(*)	3	3	(*)
Defense agencies	-13	.....	-13	40	.....	40	106	.....	106
Proprietary receipts from the public:									
Department of the Army .....	.....	31	-31	.....	247	-247	.....	186	-186
Department of the Navy .....	.....	111	-111	.....	144	-144	.....	158	-158
Department of the Air Force .....	.....	43	-43	.....	240	-240	.....	180	-180
Defense agencies .....	.....	17	-17	.....	126	-126	.....	14	-14
Intrabudgetary transactions:									
Department of the Army	-34	.....	-34	68	.....	68	245	.....	245
Department of the Navy	1	.....	1	418	.....	418	551	.....	551
Department of the Air Force	-10	.....	-10	88	.....	88	88	.....	88
Defense agencies	-25	.....	-25	-51	.....	-51	-137	.....	-137
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	.....	.....	.....	3	-3
Defense agencies .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Total—Department of Defense—Military	17,759	211	17,548	82,622	780	81,842	89,372	560	88,812

Table 5. Outlays of the U.S. Government, January 1995 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	68	.....	68	373	.....	373	345	.....	345
Operation and maintenance, general	122	.....	122	560	.....	560	352	.....	352
Other	86	.....	86	457	.....	457	606	.....	606
Proprietary receipts from the public .....	.....	12	-12	.....	44	-44	.....	51	-51
Total—Corps of Engineers	276	12	264	1,390	44	1,346	1,303	51	1,252
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,470	.....	11,470	11,908	.....	11,908
Retired pay .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Military retirement fund	2,315	.....	2,315	9,062	.....	9,062	8,788	.....	8,788
Intrabudgetary transactions .....	.....	.....	.....	-11,470	.....	-11,470	-11,908	.....	-11,908
Education benefits	8	.....	8	14	.....	14	59	.....	59
Other	7	(* *)	7	25	1	23	28	1	27
Proprietary receipts from the public .....	.....	1	-1	.....	5	-5	.....	4	-4
Total—Department of Defense—Civil	2,606	13	2,592	10,490	50	10,440	10,179	56	10,123
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	722	.....	722	2,288	.....	2,288	2,203	.....	2,203
Impact aid	23	.....	23	578	.....	578	589	.....	589
School improvement programs	109	.....	109	493	.....	493	476	.....	476
Indian education	8	.....	8	24	.....	24	24	.....	24
Other	2	.....	2	10	.....	10	5	.....	5
Total—Office of Elementary and Secondary Education	863	.....	863	3,394	.....	3,394	3,296	.....	3,296
Office of Bilingual Education and Minority Languages Affairs									
Affairs	15	.....	15	65	.....	65	75	.....	75
Office of Special Education and Rehabilitative Services:									
Special education	250	.....	250	1,138	.....	1,138	975	.....	975
Rehabilitation services and disability research	278	.....	278	749	.....	749	761	.....	761
Special institutions for persons with disabilities	16	.....	16	48	.....	48	45	.....	45
Office of Vocational and Adult Education	94	.....	94	540	.....	540	431	.....	431
Office of Postsecondary Education:									
College housing loans	4	5	-2	9	33	-24	1	24	-23
Student financial assistance	916	.....	916	2,757	.....	2,757	2,912	.....	2,912
Federal family education loans	40	.....	40	1,480	.....	1,480	-246	.....	-246
Higher education	112	.....	112	307	.....	307	271	.....	271
Howard University	16	.....	16	64	.....	64	67	.....	67
Other	82	.....	82	120	.....	120	4	.....	4
Total—Office of Postsecondary Education	1,170	5	1,164	4,737	33	4,704	3,008	24	2,984
Office of Educational Research and Improvement									
Departmental management	36	.....	36	145	.....	145	140	.....	140
Proprietary receipts from the public	50	.....	50	155	.....	155	117	.....	117
Proprietary receipts from the public .....	.....	3	-3	.....	16	-16	.....	26	-26
Total—Department of Education	2,772	8	2,764	10,971	49	10,923	8,849	50	8,799
Department of Energy:									
Atomic energy defense activities									
Atomic energy defense activities	900	.....	900	4,071	.....	4,071	4,086	.....	4,086
Energy programs:									
General science and research activities	73	.....	73	581	.....	581	452	.....	452
Energy supply, R and D activities	288	.....	288	1,131	.....	1,131	1,028	.....	1,028
Uranium supply and enrichment activities	4	.....	4	31	.....	31	201	.....	201
Fossil energy research and development	32	.....	32	145	.....	145	133	.....	133
Energy conservation	60	.....	60	191	.....	191	168	.....	168
Strategic petroleum reserve	19	.....	19	78	.....	78	67	.....	67
Clean coal technology .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	31	.....	31	111	.....	111	92	.....	92
Other	74	(* *)	74	351	1	351	138	1	138
Total—Energy programs	582	(* *)	582	2,620	1	2,619	2,279	1	2,279
Power Marketing Administration									
Departmental administration	145	127	17	627	614	13	619	444	174
Proprietary receipts from the public	39	.....	39	154	.....	154	149	.....	149
Intrabudgetary transactions .....	.....	188	-188	.....	606	-606	.....	298	-298
Offsetting governmental receipts	-19	.....	-19	-159	.....	-159	-152	.....	-152
Offsetting governmental receipts .....	.....	3	-3	.....	8	-8	.....	43	-43
Total—Department of Energy	1,646	318	1,328	7,312	1,229	6,083	6,981	786	6,195

Table 5. Outlays of the U.S. Government, January 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	59	(* *)	58	264	2	262	235	1	234
Health Resources and Services Administration	170	.....	170	773	.....	773	667	.....	667
Indian Health Services	312	.....	312	793	.....	793	552	.....	552
Centers for Disease Control and Prevention	142	.....	142	596	.....	596	482	.....	482
National Institutes of Health	862	.....	862	3,372	.....	3,372	3,324	.....	3,324
Substance Abuse and Mental Health Services									
Administration	189	.....	189	775	.....	775	723	.....	723
Agency for Health Care Policy and Research	16	.....	16	41	.....	41	26	.....	26
Assistant secretary for health	74	.....	74	162	.....	162	-30	.....	-30
Total—Public Health Service	1,824	(* *)	1,824	6,777	2	6,775	5,978	1	5,977
Health Care Financing Administration:									
Grants to States for Medicaid	7,215	.....	7,215	28,703	.....	28,703	27,205	.....	27,205
Payments to health care trust funds	4,957	.....	4,957	14,109	.....	14,109	14,294	.....	14,294
Federal hospital insurance trust fund:									
Benefit payments	8,540	.....	8,540	34,772	.....	34,772	31,597	.....	31,597
Administrative expenses	89	.....	89	390	.....	390	354	.....	354
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	8,630	.....	8,630	35,162	.....	35,162	31,951	.....	31,951
Federal supplementary medical insurance trust fund:									
Benefit payments	4,836	.....	4,836	20,365	.....	20,365	18,927	.....	18,927
Administrative expenses	179	.....	179	575	.....	575	577	.....	577
Total—FSMI trust fund	5,014	.....	5,014	20,940	.....	20,940	19,504	.....	19,504
Other	-7	.....	-7	3	.....	3	40	.....	40
Total—Health Care Financing Administration	25,809	.....	25,809	98,917	.....	98,917	92,994	.....	92,994
Social Security Administration:									
Payments to Social Security trust funds	1,582	.....	1,582	2,236	.....	2,236	2,564	.....	2,564
Special benefits for disabled coal miners	61	.....	61	246	.....	246	263	.....	263
Supplemental security income program	104	.....	104	6,519	.....	6,519	7,856	.....	7,856
Total—Social Security Administration	1,746	.....	1,746	9,001	.....	9,001	10,683	.....	10,683
Administration for children and families:									
Family support payments to States	1,737	.....	1,737	6,100	.....	6,100	5,497	.....	5,497
Low income home energy assistance	183	.....	183	536	.....	536	1,030	.....	1,030
Refugee and entrant assistance	49	.....	49	154	.....	154	135	.....	135
Community Services Block Grant	60	.....	60	135	.....	135	121	.....	121
Payments to States for afdc work programs	78	.....	78	300	.....	300	262	.....	262
Interim assistance to States for legalization	5	.....	5	141	.....	141	579	.....	579
Payments to States for child care assistance	81	.....	81	298	.....	298	259	.....	259
Social services block grant	263	.....	263	989	.....	989	897	.....	897
Children and families services programs	377	.....	377	1,503	.....	1,503	1,389	.....	1,389
Payments to States for foster care and adoption assistance	316	.....	316	1,049	.....	1,049	950	.....	950
Other	1	.....	1	4	.....	4	.....	.....	.....
Total—Administration for children and families	3,151	.....	3,151	11,210	.....	11,210	11,119	.....	11,119
Administration on aging	99	.....	99	313	.....	313	303	.....	303
Office of the Secretary	40	.....	40	135	.....	135	84	.....	84
Proprietary receipts from the public .....	.....	1,811	-1,811	.....	6,516	-6,516	.....	5,736	-5,736
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-3,828	.....	-3,828	-12,979	.....	-12,979	-14,294	.....	-14,294
Payments for tax and other credits:									
Federal hospital insurance trust fund	-1,129	.....	-1,129	-1,130	.....	-1,130	-1	.....	-1
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, except Social Security	27,712	1,811	25,901	112,245	6,518	105,727	106,867	5,737	101,130

Table 5. Outlays of the U.S. Government, January 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	24,062	.....	24,062	94,416	.....	94,416	90,617	.....	90,617
Administrative expenses and construction	330	.....	330	567	.....	567	507	.....	507
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	24,392	.....	24,392	94,983	.....	94,983	91,124	.....	91,124
Federal disability insurance trust fund:									
Benefit payments	3,297	.....	3,297	12,949	.....	12,949	11,741	.....	11,741
Administrative expenses and construction	120	.....	120	350	.....	350	294	.....	294
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,417	.....	3,417	13,298	.....	13,298	12,035	.....	12,035
Proprietary receipts from the public .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Intrabudgetary transactions ¹	-1,580	.....	-1,580	-2,234	.....	-2,234	-2,560	.....	-2,560
Total—Department of Health and Human Services, Social Security(off-budget)	26,229	(*)	26,229	106,047	(*)	106,047	100,599	(*)	100,599
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	14	11	3	54	38	15	60	42	18
Credit accounts:									
Federal housing administration fund	1,809	726	1,082	3,305	2,188	1,117	2,270	2,364	-94
Housing for the elderly or handicapped fund	-2	55	-57	306	223	83	369	233	137
Other	48	.....	48	188	.....	188	154	(*)	154
Rent supplement payments	13	.....	13	44	.....	44	18	.....	18
Homeownership assistance	9	.....	9	39	.....	39	36	.....	36
Rental housing assistance	43	.....	43	214	.....	214	216	.....	216
Rental housing development grants .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Low-rent public housing	29	.....	29	346	.....	346	360	.....	360
Public housing grants	272	.....	272	1,230	.....	1,230	1,128	.....	1,128
College housing grants	2	.....	2	7	(*)	7	7	.....	7
Lower income housing assistance	810	.....	810	3,283	.....	3,283	3,515	.....	3,515
Section 8 contract renewals	371	.....	371	1,529	.....	1,529	1,088	.....	1,088
Other	20	.....	20	52	.....	52	18	.....	18
Total—Housing programs	3,437	793	2,645	10,597	2,449	8,148	9,237	2,639	6,599
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	2	(*)	2	245	197	48	270	192	78
Payments for operation of low-income housing projects	199	.....	199	863	.....	863	802	.....	802
Community Partnerships Against Crime	15	.....	15	53	.....	53	53	.....	53
Other	1	.....	1	4	.....	4	(*)	.....	(*)
Total—Public and Indian Housing programs	217	(*)	217	1,165	197	968	1,125	192	933
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	(*)	(*)	.....	(*)	(*)	.....	4	-4
Guarantees of mortgage-backed securities	20	92	-73	135	273	-139	415	539	-124
Total—Government National Mortgage Association ...	20	93	-73	135	274	-139	415	543	-128
Community Planning and Development:									
Community Development Grants	343	.....	343	1,413	.....	1,413	1,196	.....	1,196
Home investment partnerships program	104	.....	104	404	.....	404	187	.....	187
Other	33	8	25	104	41	63	106	48	57
Total—Community Planning and Development	479	8	471	1,921	41	1,880	1,488	48	1,440
Management and Administration	67	.....	67	183	.....	183	164	.....	164
Other	3	.....	3	17	.....	17	12	.....	12
Proprietary receipts from the public .....	.....	127	-127	.....	131	-131	.....	88	-88
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Housing and Urban Development	4,223	1,020	3,202	14,018	3,092	10,925	12,442	3,510	8,932

Table 5. Outlays of the U.S. Government, January 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	62	.....	62	230	.....	230	213	.....	213
Other	9	.....	9	201	.....	201	98	.....	98
Minerals Management Service	47	.....	47	245	.....	245	243	.....	243
Office of Surface Mining Reclamation and Enforcement	24	.....	24	114	.....	114	102	.....	102
Total—Land and minerals management	143	.....	143	790	.....	790	657	.....	657
Water and science:									
Bureau of Reclamation:									
Construction program	5	.....	5	104	.....	104	86	.....	86
Operation and maintenance	16	.....	16	77	.....	77	84	.....	84
Other	26	43	-17	128	73	55	155	75	80
Central utah project .....	(* *)	.....	(* *)	24	.....	24	15	.....	15
Geological Survey	60	.....	60	168	.....	168	188	.....	188
Bureau of Mines	13	1	12	55	7	48	63	9	54
Total—Water and science	121	44	77	556	80	476	590	84	506
Fish and wildlife and parks:									
United States Fish and Wildlife Service	110	.....	110	383	.....	383	367	.....	367
National Biological Survey	9	.....	9	34	.....	34	36	.....	36
National Park Service	137	.....	137	499	.....	499	489	.....	489
Total—Fish and wildlife and parks	256	.....	256	916	.....	916	891	.....	891
Bureau of Indian Affairs:									
Operation of Indian programs	182	.....	182	563	.....	563	511	.....	511
Indian tribal funds	45	.....	45	62	.....	62	16	.....	16
Other	4	1	3	160	4	156	159	3	155
Total—Bureau of Indian Affairs	232	1	230	785	4	781	686	3	683
Territorial and international affairs	9	.....	9	281	.....	281	148	.....	148
Departmental offices	1	.....	1	77	.....	77	39	.....	39
Proprietary receipts from the public .....	.....	140	-140	.....	628	-628	.....	594	-594
Intrabudgetary transactions	-8	.....	-8	-103	.....	-103	-22	.....	-22
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Total—Department of the Interior	753	186	567	3,304	712	2,592	2,988	681	2,307
Department of Justice:									
Legal activities	295	.....	295	833	.....	833	751	.....	751
Federal Bureau of Investigation	199	.....	199	648	.....	648	694	.....	694
Drug Enforcement Administration	98	.....	98	323	.....	323	233	.....	233
Immigration and Naturalization Service	177	.....	177	564	.....	564	467	.....	467
Federal Prison System	258	11	247	925	43	882	720	39	682
Office of Justice Programs	67	.....	67	323	.....	323	288	.....	288
Other	86	.....	86	208	.....	208	273	.....	273
Intrabudgetary transactions	-10	.....	-10	-16	.....	-16	-3	.....	-3
Offsetting governmental receipts .....	.....	64	-64	.....	196	-196	.....	135	-135
Total—Department of Justice	1,170	75	1,094	3,808	239	3,569	3,423	173	3,249
Department of Labor:									
Employment and Training Administration:									
Training and employment services	310	.....	310	1,427	.....	1,427	1,291	.....	1,291
Community Service Employment for Older Americans ..	31	.....	31	126	.....	126	128	.....	128
Federal unemployment benefits and allowances	24	.....	24	89	.....	89	49	.....	49
State unemployment insurance and employment service operations	-31	.....	-31	6	.....	6	-43	.....	-43
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	.....	.....	.....	2,511	.....	2,511

Table 5. Outlays of the U.S. Government, January 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,197	.....	2,197	6,811	.....	6,811	10,382	.....	10,382
State administrative expenses	289	.....	289	1,092	.....	1,092	1,146	.....	1,146
Federal administrative expenses	34	.....	34	59	.....	59	45	.....	45
Veterans employment and training	15	.....	15	61	.....	61	59	.....	59
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	6	.....	6	20	.....	20	23	.....	23
Other	2	.....	2	6	.....	6	7	.....	7
Total—Unemployment trust fund	2,543	.....	2,543	8,049	.....	8,049	11,662	.....	11,662
Other	6	.....	6	27	.....	27	28	.....	28
Total—Employment and Training Administration	2,883	.....	2,883	9,724	.....	9,724	15,626	.....	15,626
Pension Benefit Guaranty Corporation	76	35	41	296	164	132	540	33	507
Employment Standards Administration:									
Salaries and expenses	19	.....	19	77	.....	77	75	.....	75
Special benefits	95	.....	95	-622	.....	-622	-549	.....	-549
Black lung disability trust fund	45	.....	45	189	.....	189	196	.....	196
Other	11	.....	11	50	.....	50	46	.....	46
Occupational Safety and Health Administration	24	.....	24	95	.....	95	93	.....	93
Bureau of Labor Statistics	44	.....	44	94	.....	94	78	.....	78
Other	35	.....	35	130	.....	130	142	.....	142
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	1	-1	.....	1	-1
Intrabudgetary transactions	-1	.....	-1	-164	.....	-164	-2,701	.....	-2,701
Total—Department of Labor	3,232	35	3,196	9,869	165	9,704	13,545	34	13,511
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	11	.....	11	510	.....	510	617	.....	617
Acquisition and maintenance of buildings abroad	9	.....	9	151	.....	151	204	.....	204
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	129	.....	129	125	.....	125
Foreign Service retirement and disability fund	39	.....	39	149	.....	149	138	.....	138
Other	14	.....	14	28	.....	28	46	.....	46
Total—Administration of Foreign Affairs	73	.....	73	967	.....	967	1,130	.....	1,130
International organizations and Conferences	86	.....	86	1,107	.....	1,107	1,093	.....	1,093
Migration and refugee assistance	32	.....	32	252	.....	252	209	.....	209
International narcotics control	13	.....	13	35	.....	35	42	.....	42
Other	-4	.....	-4	15	.....	15	16	.....	16
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions .....	(* *)	.....	(* *)	-182	.....	-182	-176	.....	-176
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	201	.....	201	2,194	.....	2,194	2,315	.....	2,315
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,166	.....	1,166	6,100	.....	6,100	6,095	.....	6,095
Other	15	.....	15	54	.....	54	39	.....	39
Other programs	11	.....	11	72	.....	72	103	.....	103
Total—Federal Highway Administration	1,193	.....	1,193	6,226	.....	6,226	6,238	.....	6,238
National Highway Traffic Safety Administration	28	.....	28	92	.....	92	87	.....	87
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	148	.....	148	492	.....	492	319	.....	319
Other	19	(* *)	19	71	4	67	129	4	125
Total—Federal Railroad Administration	167	(* *)	166	562	4	559	448	4	444

Table 5. Outlays of the U.S. Government, January 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	-24	.....	-24	120	.....	120	-268	.....	-268
Discretionary grants	159	.....	159	647	.....	647	511	.....	511
Other	326	.....	326	745	.....	745	850	.....	850
Total—Federal Transit Administration	462	.....	462	1,512	.....	1,512	1,092	.....	1,092
Federal Aviation Administration:									
Operations	250	.....	250	672	.....	672	683	.....	683
Airport and airway trust fund:									
Grants-in-aid for airports	153	.....	153	686	.....	686	624	.....	624
Facilities and equipment	222	.....	222	860	.....	860	707	.....	707
Research, engineering and development	18	.....	18	71	.....	71	67	.....	67
Operations	204	.....	204	912	.....	912	765	.....	765
Total—Airport and airway trust fund	596	.....	596	2,529	.....	2,529	2,162	.....	2,162
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Total—Federal Aviation Administration	846	(*)	846	3,201	(*)	3,201	2,845	(*)	2,845
Coast Guard:									
Operating expenses	174	.....	174	798	.....	798	814	.....	814
Acquisition, construction, and improvements	28	.....	28	114	.....	114	97	.....	97
Retired pay	41	.....	41	173	.....	173	152	.....	152
Other	35	(*)	34	99	2	97	55	2	53
Total—Coast Guard	278	(*)	277	1,185	2	1,183	1,117	2	1,115
Maritime Administration	68	2	65	221	44	177	280	82	198
Other	62	1	61	161	1	160	126	1	126
Proprietary receipts from the public .....	.....	(*)	(*)	.....	1	-1	.....	1	-1
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	13	.....	13
Offsetting governmental receipts .....	.....	11	-11	.....	22	-22	.....	23	-23
Total—Department of Transportation	3,103	15	3,088	13,181	74	13,088	12,246	112	12,133
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-99	2	-101	-658	6	-665	-280	4	-283
Other	-8	.....	-8	57	.....	57	84	.....	84
Financial Management Service:									
Salaries and expenses	26	.....	26	80	.....	80	70	.....	70
Payment to the Resolution Funding Corporation	577	.....	577	1,164	.....	1,164	1,164	.....	1,164
Claims, judgements, and relief acts	33	.....	33	231	.....	231	123	.....	123
Net interest paid to loan guarantee financing accounts	79	.....	79	162	.....	162	2	.....	2
Other	10	.....	10	33	.....	33	54	.....	54
Total—Financial Management Service	725	.....	725	1,671	.....	1,671	1,414	.....	1,414
Federal Financing Bank	-114	.....	-114	223	.....	223	224	.....	224
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	45	.....	45	134	.....	134	119	.....	119
Internal revenue collections for Puerto Rico	21	.....	21	77	.....	77	78	.....	78
United States Customs Service	150	.....	150	597	.....	597	594	.....	594
Bureau of Engraving and Printing	32	.....	32	24	.....	24	-2	.....	-2
United States Mint	-2	.....	-2	-50	.....	-50	-19	.....	-19
Bureau of the Public Debt	21	.....	21	95	.....	95	91	.....	91
Internal Revenue Service:									
Processing tax returns and assistance	149	.....	149	504	.....	504	454	.....	454
Tax law enforcement	447	.....	447	1,400	.....	1,400	1,178	.....	1,178
Information systems	164	.....	164	504	.....	504	311	.....	311
Payment where earned income credit exceeds liability for tax	200	.....	200	251	.....	251	252	.....	252
Health insurance supplement to earned income credit ..	.....	.....	.....	.....	.....	.....	20	.....	20
Refunding internal revenue collections, interest	256	.....	256	895	.....	895	873	.....	873
Other	19	.....	19	60	.....	60	49	.....	49
Total—Internal Revenue Service	1,236	.....	1,236	3,614	.....	3,614	3,137	.....	3,137

Table 5. Outlays of the U.S. Government, January 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
United States Secret Service	60	.....	60	197	.....	197	164	.....	164
Comptroller of the Currency	48	92	-44	153	102	51	201	176	26
Office of Thrift Supervision	22	70	-48	59	73	-15	65	80	-15
Interest on the public debt:									
Public issues (accrual basis)	19,526	.....	19,526	75,804	.....	75,804	68,813	.....	68,813
Special issues (cash basis)	543	.....	543	46,229	.....	46,229	41,696	.....	41,696
Total—Interest on the public debt	20,069	.....	20,069	122,033	.....	122,033	110,509	.....	110,509
Other	4	.....	4	16	.....	16	21	.....	21
Proprietary receipts from the public .....	.....	651	-651	.....	1,344	-1,344	.....	394	-394
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-1,119	.....	-1,119	-3,160	.....	-3,160	-3,442	.....	-3,442
Offsetting governmental receipts .....	.....	62	-62	.....	317	-317	.....	249	-249
Total—Department of the Treasury	21,090	877	20,213	125,082	1,843	123,239	112,957	902	112,056
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,548	.....	1,548	5,350	.....	5,350	5,048	.....	5,048
Other	67	25	42	239	95	144	232	91	141
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	39	37	2	236	169	66	535	253	282
Loan guaranty revolving fund	34	38	-4	162	131	32	509	156	353
Other	16	8	7	75	48	27	214	119	95
Compensation and pensions	81	.....	81	4,467	.....	4,467	5,615	.....	5,615
Readjustment benefits	73	.....	73	405	.....	405	389	.....	389
Post-Vietnam era veterans education account	3	.....	3	21	.....	21	30	.....	30
Insurance funds:									
National service life	96	.....	96	381	.....	381	383	.....	383
United States government life	1	.....	1	6	.....	6	6	.....	6
Veterans special life	15	3	12	45	83	-38	45	91	-46
Other	5	.....	5	13	.....	13	-19	.....	-19
Total—Veterans Benefits Administration	362	87	275	5,811	431	5,380	7,708	619	7,089
Construction	53	.....	53	205	(* *)	205	216	(* *)	216
Departmental administration	141	.....	141	494	.....	494	404	.....	404
Proprietary receipts from the public:									
National service life .....	.....	25	-25	.....	93	-93	.....	118	-118
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	54	-54	.....	230	-230	.....	229	-229
Intrabudgetary transactions	-1	.....	-1	-4	.....	-4	-8	.....	-8
Total—Department of Veterans Affairs	2,171	191	1,980	12,094	849	11,245	13,600	1,057	12,543
Environmental Protection Agency:									
Program and research operations	109	.....	109	312	.....	312	266	.....	266
Abatement, control, and compliance	127	.....	127	475	.....	475	409	.....	409
Water infrastructure financing	180	.....	180	687	.....	687	693	.....	693
Hazardous substance superfund	122	.....	122	446	.....	446	417	.....	417
Other	34	(* *)	34	404	(* *)	403	383	2	381
Proprietary receipts from the public .....	.....	52	-52	.....	101	-101	.....	62	-62
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	-250	.....	-250
Offsetting governmental receipts .....	.....	1	-1	.....	2	-2	.....	3	-3
Total—Environmental Protection Agency	572	52	520	2,073	104	1,970	1,917	67	1,850
General Services Administration:									
Real property activities	-742	.....	-742	-348	.....	-348	-513	.....	-513
Personal property activities	1	.....	1	-110	.....	-110	-99	.....	-99
Information Resources Management Service	-7	.....	-7	97	.....	97	71	.....	71
Other	30	.....	30	95	.....	95	19	.....	19
Proprietary receipts from the public .....	.....	-1	1	.....	(* *)	(* *)	.....	2	-2
Total—General Services Administration	-719	-1	-717	-266	(* *)	-266	-522	2	-524

Table 5. Outlays of the U.S. Government, January 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Human space flight	180	.....	180	396	.....	396	.....	.....	.....
Science, aeronautics and technology	181	.....	181	530	.....	530	.....	.....	.....
Mission support	214	.....	214	546	.....	546	.....	.....	.....
Research and development	238	.....	238	1,514	.....	1,514	2,218	.....	2,218
Space flight, control and data communications	84	.....	84	942	.....	942	1,627	.....	1,627
Construction of facilities	29	.....	29	103	.....	103	152	.....	152
Research and program management	-2	.....	-2	80	.....	80	498	.....	498
Other	2	.....	2	5	.....	5	5	.....	5
Total—National Aeronautics and Space Administration	926	.....	926	4,117	.....	4,117	4,500	.....	4,500
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	330	.....	330	1,199	.....	1,199	1,245	.....	1,245
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,180	.....	3,180	12,573	.....	12,573	11,873	.....	11,873
Employees health benefits fund	1,330	1,349	-20	5,095	5,263	-168	4,882	5,134	-252
Employees life insurance fund	(*)	181	-181	541	857	-316	453	813	-359
Retired employees health benefits fund	1	1	(*)	2	2	(*)	3	3	(*)
Other	17	.....	17	34	.....	34	47	.....	47
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-11	.....	-11	-11	.....	-11
Total—Office of Personnel Management	4,855	1,531	3,324	19,435	6,123	13,312	18,492	5,949	12,542
Small Business Administration:									
Public enterprise funds:									
Business loan fund	10	30	-20	136	112	24	224	153	71
Disaster loan fund	45	23	22	218	89	129	80	114	-34
Other	2	1	(*)	8	5	3	10	5	6
Other	55	(*)	55	177	(*)	177	159	(*)	159
Total—Small Business Administration	112	54	58	538	206	332	474	272	202
Other independent agencies:									
Action	13	.....	13	62	.....	62	40	.....	40
Board for International Broadcasting	7	.....	7	67	.....	67	67	.....	67
Corporation for National and Community Service	31	.....	31	75	.....	75	96	.....	96
Corporation for Public Broadcasting .....	.....	.....	.....	286	.....	286	275	.....	275
District of Columbia:									
Federal payment .....	.....	.....	.....	714	.....	714	698	.....	698
Other	-7	.....	-7	4	12	-8	6	12	-6
Equal Employment Opportunity Commission	20	(*)	20	77	(*)	77	79	(*)	79
Export-Import Bank of the United States	128	271	-143	703	353	350	340	1,094	-754
Federal Communications Commission	20	4	16	51	20	32	40	12	29
Federal Deposit Insurance Corporation:									
Bank insurance fund	427	1,621	-1,193	969	2,994	-2,025	992	2,896	-1,904
Savings association insurance fund	3	94	-91	18	124	-106	6	23	-17
FSLIC resolution fund	21	170	-149	716	489	226	857	1,082	-225
Affordable housing and bank enterprise	1	.....	1	2	.....	2	(*)	.....	(*)
Federal Emergency Management Agency:									
Public enterprise funds	22	25	-3	205	103	103	209	97	112
Disaster relief	231	.....	231	924	.....	924	715	.....	715
Emergency management planning and assistance	24	.....	24	90	.....	90	87	.....	87
Other	35	4	31	102	5	96	85	.....	85
Federal Trade Commission	10	.....	10	24	.....	24	30	.....	30
Interstate Commerce Commission	4	.....	4	15	.....	15	14	.....	14
Legal Services Corporation	35	.....	35	158	.....	158	130	.....	130
National Archives and Records Administration	23	(*)	22	69	(*)	63	67	(*)	67
National Credit Union Administration:									
Credit union share insurance fund	-20	2	-22	-22	6	-28	9	182	-173
Central liquidity facility .....	.....	.....	.....	5	5	(*)	30	30	.....
Other	(*)	(*)	(*)	10	1	8	3	44	-41

Table 5. Outlays of the U.S. Government, January 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	19	.....	19	62	.....	62	63	.....	63
National Endowment for the Humanities	15	.....	15	54	.....	54	51	.....	51
National Labor Relations Board	21	.....	21	63	.....	63	59	.....	59
National Science Foundation	195	.....	195	815	.....	815	786	.....	786
Nuclear Regulatory Commission	58	40	18	181	188	-7	166	151	15
Panama Canal Commission	52	51	1	185	199	-14	176	186	-10
Postal Service:									
Public enterprise funds (off-budget)	4,581	34,655	-74	17,243	16,593	650	16,358	16,764	-406
Payment to the Postal Service fund	23	.....	23	84	.....	84	85	.....	85
Railroad Retirement Board:									
Federal windfall subsidy	21	.....	21	86	.....	86	92	.....	92
Federal payments to the railroad retirement accounts	63	.....	63	109	.....	109	25	.....	25
Rail industry pension fund:									
Advances from FOASDI fund	-93	.....	-93	-364	.....	-364	-359	.....	-359
OASDI certifications	93	.....	93	364	.....	364	359	.....	359
Administrative expenses	6	.....	6	24	.....	24	26	.....	26
Interest on refunds of taxes .....	(* *)	.....	(* *)	17	.....	17	18	.....	18
Other	1	.....	1	2	.....	2	2	.....	2
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-63	.....	-63	-109	.....	-109	-25	.....	-25
Supplemental annuity pension fund	217	.....	217	946	.....	946	966	.....	966
Railroad Social Security equivalent benefit account	438	.....	438	1,634	.....	1,634	1,568	.....	1,568
Other .....	(* *)	.....	(* *)	1	.....	1	1	.....	1
Total—Railroad Retirement Board	683	.....	683	2,709	.....	2,709	2,673	.....	2,673
Resolution Trust Corporation	1,014	2,092	-1,078	2,064	7,116	-5,052	6,121	4,886	1,235
Securities and Exchange Commission	16	.....	16	48	.....	48	47	.....	47
Smithsonian Institution	50	.....	50	129	.....	129	87	.....	87
Tennessee Valley Authority	735	593	142	3,110	2,497	613	3,220	2,634	586
United States Information Agency	74	(* *)	74	351	(* *)	351	360	(* *)	360
Other	181	283	-102	823	811	12	857	450	407
Total—Other independent agencies	8,746	9,906	-1,160	33,243	31,517	1,726	35,983	30,543	5,440
Undistributed offsetting receipts:									
Other interest .....	.....	.....	.....	.....	(* *)	(* *)	.....	(* *)	(* *)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,013	.....	-1,013	-4,057	.....	-4,057	-4,245	.....	-4,245
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-145	.....	-145	-619	.....	-619	-634	.....	-634
Postal Service employer contributions	-48	.....	-48	-181	.....	-181	-146	.....	-146
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-441	.....	-441	-1,622	.....	-1,622	-1,794	.....	-1,794
Payments for military service credits .....	.....	.....	.....	17	.....	17	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-79	.....	-79	-290	.....	-290	-194	.....	-194
Payments for military service credits .....	.....	.....	.....	-17	.....	-17	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-9	.....	-9	-34	.....	-34	-34	.....	-34
Office of Personnel Management:									
Civil service retirement and disability fund	-824	.....	-824	-3,175	.....	-3,175	-3,167	.....	-3,167
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement	-2,557	.....	-2,557	-9,980	.....	-9,980	-10,214	.....	-10,214

Table 5. Outlays of the U.S. Government, January 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund .....	(*)	.....	(*)	-4	.....	-4	-4	.....	-4
Department of Defense—Civil:									
Corps of Engineers	-4	.....	-4	-5	.....	-5	-5	.....	-5
Military retirement fund	34	.....	34	-5,338	.....	-5,338	-4,844	.....	-4,844
Education benefits fund	-1	.....	-1	-17	.....	-17	-18	.....	-18
Soldiers' and airmen's home permanent fund	-1	.....	-1	-4	.....	-4	-4	.....	-4
Other .....	(*)	.....	(*)	-1	.....	-1	(*)	.....	(*)
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-28	.....	-28	-5,346	.....	-5,346	-5,269	.....	-5,269
Federal supplementary medical insurance trust fund ..	-16	.....	-16	-919	.....	-919	-1,015	.....	-1,015
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-26	.....	-26	-15,128	.....	-15,128	-13,678	.....	-13,678
Federal disability insurance trust fund	-5	.....	-5	-828	.....	-828	-366	.....	-366
Department of Labor:									
Unemployment trust fund	-8	.....	-8	-1,295	.....	-1,295	-1,264	.....	-1,264
Department of State:									
Foreign Service retirement and disability fund .....	(*)	.....	(*)	-299	.....	-299	-280	.....	-280
Department of Transportation:									
Highway trust fund	-6	.....	-6	-514	.....	-514	-707	.....	-707
Airport and airway trust fund	-3	.....	-3	-374	.....	-374	-418	.....	-418
Oil spill liability trust fund .....	(*)	.....	(*)	-2	.....	-2	-2	.....	-2
Department of Veterans Affairs:									
National service life insurance fund .....	(*)	.....	(*)	-536	.....	-536	-537	.....	-537
United States government life Insurance Fund .....	(*)	.....	(*)	-4	.....	-4	-5	.....	-5
Environmental Protection Agency .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
National Aeronautics and Space Administration .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Office of Personnel Management:									
Civil service retirement and disability fund	-3	.....	-3	-13,804	.....	-13,804	-12,910	.....	-12,910
Independent agencies:									
Railroad Retirement Board	-19	.....	-19	-177	.....	-177	-320	.....	-320
Other	-3	.....	-3	-5	.....	-5	-4	.....	-4
Other	-5	.....	-5	-49	.....	-49	-31	.....	-31
Total—Interest received by trust funds	-95	.....	-95	-44,649	.....	-44,649	-41,682	.....	-41,682
Rents and royalties on the outer continental shelf lands ..	.....	353	-353	.....	773	-773	.....	940	-940
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spectrum auction proceeds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Undistributed offsetting receipts	-2,652	353	-3,005	-54,829	773	-55,402	-51,896	940	-52,836
Total outlays	136,591	19,903	116,688	563,351	65,178	498,173	549,747	63,358	486,389
Total on-budget	106,332	15,248	91,084	457,929	48,584	409,345	448,822	46,594	402,228
Total off-budget	30,260	4,655	25,604	105,422	16,594	88,828	100,925	16,764	84,161
Total surplus (+) or deficit			+15,113			-58,866			-76,261
Total on-budget			+9,952			-76,982			-93,576
Total off-budget			+5,161			+18,116			+17,315

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	16,397	14,114
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	86,252	86,826
Governmental receipts	738	606
Total receipts offset against outlays	103,387	101,546

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

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

²This amount is estimated and will be adjusted pending further analysis of the accounting data.

³The Postal Service accounting is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through 1/6 and estimates for \$1,738 million through 1/31.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, January 1995 and Other Periods

[\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	15,677	123,077	114,819	4,677,750	4,785,150	4,800,827
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	15,677	123,077	114,819	4,692,750	4,800,150	4,815,827
Plus premium on public debt securities	-8	-31	33	1,333	1,309	1,301
Less discount on public debt securities	299	2,425	-6,534	78,631	80,757	81,056
Total public debt securities net of Premium and discount	15,370	120,620	121,385	4,615,453	4,720,704	4,736,074
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	-21	-1,798	1,285	28,543	26,766	26,745
Total federal securities	15,349	118,823	122,671	4,643,996	4,747,470	4,762,819
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	2,043	45,987	34,743	1,213,104	1,257,048	1,259,092
Less discount on federal securities held as investments of government accounts	31	171	-6,129	1,684	1,823	1,854
Net federal securities held as investments of government accounts	2,012	45,817	40,872	1,211,421	1,255,225	1,257,237
Total borrowing from the public	13,337	73,006	81,798	3,432,575	3,492,244	3,505,581
Accrued interest payable to the public	573	5,767	4,036	43,287	48,482	49,055
Allocations of special drawing rights	83	46	-185	7,189	7,153	7,235
Deposit funds	241	474	-1,268	7,316	7,549	7,790
Miscellaneous liability accounts (includes checks Outstanding etc.)	-2,345	-3,660	-4,078	4,938	3,623	1,277
Total liability accounts	11,887	75,632	80,303	3,495,308	3,559,051	3,570,938
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	6,803	7,116	4,252	6,848	7,161	13,964
Tax and loan note accounts	16,461	6,786	1,054	29,094	19,419	35,880
Balance	23,263	13,902	5,306	35,942	26,580	49,844
Special drawing rights:						
Total holdings	116	183	-133	9,971	10,039	10,154
SDR certificates issued to Federal Reserve banks .....	.....	.....	.....	-8,018	-8,018	-8,018
Balance	116	183	-133	1,953	2,021	2,136
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	447	247	-1,001	7,163	6,963	7,410
Letter of credit issued to IMF	-49	-22	78	-25,923	-25,896	-25,945
Dollar deposits with the IMF	-3	-2	45	-96	-95	-98
Receivable/Payable (-) for interim maintenance of value adjustments	-309	-172	678	-837	-700	-1,009
Balance	87	51	-200	12,069	12,033	12,120
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	3,571	3,265	3,305	21,417	21,111	24,681
Total cash and monetary assets	27,036	17,401	8,279	71,380	61,745	88,781
Net activity, guaranteed loan financing	409	-504	-1,947	-9,806	-10,719	-10,310
Net activity, direct loan financing	849	2,655	1,023	12,726	14,533	15,381
Miscellaneous asset accounts	-1,238	-2,559	-3,092	-1,386	-2,707	-3,945
Total asset accounts	27,056	16,993	4,263	72,915	62,852	89,908
Excess of liabilities (+) or assets (-)	-15,169	+58,639	+76,040	+3,422,391	+3,496,199	+3,481,030
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	56	227	221	.....	171	227
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	-15,113	+58,866	+76,261	+3,422,391	+3,496,370	+3,481,257

¹Major sources of information used to determine Treasury's operating cash income include the Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service Centers, the Bureau of the Public Debt and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed.

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, January 1995 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,496,199	3,422,146	3,218,965
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results .....	.....	245	526
Excess of liabilities beginning of period (current basis)	3,496,199	3,422,391	3,219,491
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	-15,113	58,866	76,261
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	-15,113	58,866	76,261
Total-on-budget (Table 2)	-9,952	76,982	93,576
Total-off-budget (Table 2)	-5,161	-18,116	-17,315
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-56	-227	-221
Total-transactions not applied to current year's Surplus or deficit	-56	-227	-221
Excess of liabilities close of period	3,481,030	3,481,030	3,295,530

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, January 1995 and Other Periods

Classification	[\$ millions]			Account Balances Current Fiscal Year		
	This Month	Net Transactions (-) denotes net reduction of liability accounts		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States .....	.....	.....	.....	(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
FSLIC resolution fund	-32	-32	-145	538	538	507
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	.....	.....	(*)	6	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	-57	-53	-133	112	116	59
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Federal Transit Administration .....	.....	.....	-547	.....	.....	.....
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	5	5	192	196	197
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration .....	.....	.....	.....	298	298	298
Tennessee Valley Authority	67	-1,718	2,105	26,121	24,336	24,403
Total, agency securities	-21	-1,798	1,285	28,543	26,766	26,745

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, January 1995 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund		337	.....	413	750	750
Agency for International Development:						
International Debt Reduction .....		.....	.....	315	315	315
Housing and other credit guaranty programs .....		.....	.....	125	125	125
Private sector revolving fund .....		.....	.....	1	1	1
Overseas Private Investment Corporation	1	1	8	16	16	17
Department of Agriculture:						
Foreign assistance programs		-7	.....	550	544	544
Commodity Credit Corporation	979	-9,248	-12,284	16,909	6,682	7,661
Farmers Home Administration:						
Agriculture credit insurance fund		-1,748	-2,385	4,032	2,284	2,284
Self-help housing land development fund		1	.....	(*)	1	1
Rural housing insurance fund		1,177	.....	4,497	5,674	5,674
Rural Development Administration:						
Rural development insurance fund		715	-10	2,091	2,806	2,806
Rural development loan fund		40	.....	21	61	61
Federal Crop Insurance Corporation .....		.....	-113	.....	.....	.....
Rural Electrification Administration:						
Rural communication development fund .....		.....	31	57	57	57
Rural electrification and telephone revolving fund		695	242	8,212	8,907	8,907
Rural Telephone Bank		98	-9	586	684	684
Department of Education:						
Guaranteed student loans .....		.....	.....	1,605	1,605	1,605
College housing and academic facilities fund		4,887	13	596	5,482	5,482
College housing loans .....		.....	.....	411	411	411
Department of Energy:						
Isotope production and distribution fund	-14	-14	.....	14	14	.....
Bonneville power administration fund	55	55	158	2,617	2,617	2,672
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration		-21	.....	783	762	762
Housing for the edery and handicapped		-770	-475	8,484	7,714	7,714
Public and Indian housing:						
Low-rent public housing .....		.....	.....	135	135	135
Department of the Interior:						
Bureau of Reclamation Loans .....		.....	6	11	11	11
Bureau of Mines, Helium Fund .....		.....	.....	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	8	8	(*)	26	25	34
Department of Justice:						
Federal prison industries, incorporated .....		.....	.....	20	20	20
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds .....		(*)	.....	14	14	14
Amtrak corridor improvement loans .....		(*)	.....	2	3	3
Other .....		.....	.....	(*)	(*)	(*)
Federal Aviation Administration:						
Aircraft purchase loan guarantee program .....		.....	(*)	(*)	(*)	(*)
Department of the Treasury:						
Federal Financing Bank revolving fund	-2,660	-8,200	-4,147	94,357	88,817	86,157
Department of Veterans Affairs:						
Loan guaranty revolving fund	903	903	.....	1,107	1,107	2,011
Guaranty and indemnity fund	586	586	.....	181	181	767
Direct loan revolving fund	13	13	.....	2	2	14
Vocational rehabilitation revolving fund .....	.....	.....	1	2	2	2

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, January 1995 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
Environmental Protection Agency:						
Abatement, control, and compliance loan program .....	.....	11	(*)	26	37	37
Small Business Administration:						
Business loan and revolving fund .....	.....	.....	.....	7,289	7,289	7,289
Independent agencies:						
Export-Import Bank of the United States	2	-25	811	2,632	2,605	2,607
Federal Emergency Management Agency:						
National insurance development fund	175	175	125	87	87	262
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund .....	.....	.....	.....	85	85	85
Railroad Retirement Board:						
Railroad retirement account .....	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	262	995	979	2,781	3,515	3,777
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	310	-9,336	-17,047	163,642	153,997	154,307
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-32	-69	-70	3,785	3,748	3,717
Department of Agriculture:						
Rural Electrification Administration	-83	-8	-143	21,916	21,991	21,908
Farmers Home Administration:						
Agriculture credit insurance fund .....	.....	.....	.....	6,063	6,063	6,063
Rural housing insurance fund	-50	-460	.....	24,391	23,981	23,931
Rural development insurance fund .....	.....	.....	.....	3,675	3,675	3,675
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies	-47	-47	-49	-145	-145	-192
Department of Education:						
Student Loan Marketing Association .....	.....	.....	-2,030	.....	.....	.....
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund .....	.....	-9	(*)	63	54	54
Department of Housing and Urban Development:						
Low rent housing loans and other expenses .....	.....	-58	-54	1,747	1,689	1,689
Community Development Grants	-1	-6	-15	110	104	104
Department of Interior:						
Territorial and international affairs	-1	-1	-1	22	22	21
Department of Transportation:						
Federal Railroad Administration	-2	-3	-1	15	14	12
Federal Transit Administration	-665	-665	488	665	665	.....
Department of the Treasury:						
Financial Management Service .....	.....	.....	-30	.....	.....	.....
General Services Administration:						
Federal buildings fund	15	79	81	1,780	1,844	1,859
Small Business Administration:						
Business loan and investment fund	-5	-39	-27	581	547	542
Independent agencies:						
Export-Import Bank of the United States .....	.....	-478	-485	3,926	3,449	3,449
Pennsylvania Avenue Development Corporation	8	37	35	250	278	286
Postal Service .....	.....	-900	.....	8,973	8,073	8,073
Resolution Trust Corporation	-1,798	-5,375	-1,595	26,519	22,942	21,144
Tennessee Valley Authority .....	.....	-200	-250	3,400	3,200	3,200
Total borrowing from the Federal Financing Bank	-2,660	-8,200	-4,147	109,360	103,820	101,159

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

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, January, 1995 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	2	2	2	.....	(*)	2
Department of Commerce	1	3	1	13	14	16
Department of Defense—Military:						
Defense cooperation account	(*)	-4	-4	5	(*)	(*)
Department of Energy	87	304	189	4,527	4,744	4,831
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund	-81	-162	-305	5,742	5,661	5,579
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	.....	5	.....	.....	.....
Agency securities .....	.....	.....	.....	16	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	77	173	124	3,713	3,810	3,887
Agency securities .....	.....	.....	1	1	1	1
Other .....	.....	19	-28	193	212	212
Department of the Interior	41	505	208	2,722	3,187	3,227
Department of Labor	-36	-130	-6,602	5,330	5,236	5,200
Department of Transportation	13	29	37	974	990	1,003
Department of the Treasury	-413	893	-20	7,452	8,758	8,345
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	4	3	37	41	41
Veterans reopened insurance fund	-1	14	15	524	539	538
Servicemen's group life insurance fund .....	.....	-38	-109	41	4	4
Independent agencies:						
Export-Import Bank of the United States	130	113	805	57	41	170
Federal Deposit Insurance Corporation:						
Bank insurance fund	1,249	2,072	1,978	13,972	14,796	16,045
Savings association insurance fund	91	106	18	2,493	2,508	2,599
FSLIC resolution fund	117	-258	690	1,649	1,274	1,391
Federal Emergency Management Agency:						
National flood insurance fund	-43	-110	-71	200	133	90
National Credit Union Administration	23	19	213	3,052	3,048	3,071
Postal Service	344	270	851	1,271	1,197	1,541
Tennessee Valley Authority .....	.....	-2,701	1,297	3,954	1,253	1,253
Other	114	200	85	1,017	1,103	1,217
Other	-10	245	-89	2,626	2,881	2,871
Total public debt securities	1,702	1,569	-708	61,564	61,431	63,133
Total agency securities .....	.....	.....	1	17	17	17
Total Federal funds	1,702	1,569	-707	61,581	61,448	63,150
Trust funds:						
Legislative Branch:						
Library of Congress	(*)	9	4	4	12	12
United States Tax Court .....	.....	(*)	(*)	5	5	5
Other	(*)	5	1	27	32	31
The Judiciary:						
Judicial retirement funds	-1	27	20	245	273	272
Department of Agriculture	(*)	4	179	273	278	278
Department of Commerce .....	.....	(*)	(*)	(*)	(*)	(*)
Department of Defense—Military:						
Voluntary separation incentive fund	6	1	-49	763	757	763
Other	(*)	1	6	157	157	157
Department of Defense—Civil:						
Military retirement fund	-1,248	12,156	12,021	105,367	118,772	117,524
Other	135	77	-7	1,307	1,249	1,384

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, January 1995 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)		Securities Held as Investments Current Fiscal Year			
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund	-225	4,600	1,890	128,716	133,541	133,316
Federal supplementary medical insurance trust fund	117	-1,594	927	21,489	19,778	19,895
Other	13	29	40	836	852	865
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund	3,799	3,804	18,561	413,425	413,431	417,229
Federal disability insurance trust fund	1,447	18,326	-1,408	6,100	22,979	24,426
Department of the Interior	25	89	34	234	299	323
Department of Justice	7	52	82	.....	45	52
Department of Labor:						
Unemployment trust fund	-1,607	-857	-2,832	39,788	40,537	38,930
Other	-10	-38	-38	59	31	21
Department of State:						
Foreign Service retirement and disability fund	-24	371	301	7,179	7,574	7,550
Other	39	-11	12	50	(*)	39
Department of Transportation:						
Highway trust fund	-47	434	-914	17,694	18,175	18,128
Airport and airway trust fund	-346	-397	-252	12,206	12,155	11,809
Other	(*)	157	-4	1,683	1,840	1,840
Department of the Treasury	-3	-95	-56	247	156	152
Department of Veterans Affairs:						
General post fund, national homes .....	.....	.....	(*)	38	38	38
National service life insurance	-54	246	271	11,852	12,152	12,098
United States government life Insurance Fund	1	-1	-1	115	113	114
Veterans special life insurance fund	-11	37	37	1,509	1,557	1,546
Environmental Protection Agency	19	461	207	6,250	6,691	6,711
National Aeronautics and Space Administration	-1	-1	(*)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund	-1,992	5,905	5,768	338,889	346,786	344,794
Employees health benefits fund	21	175	305	7,572	7,726	7,747
Employees life insurance fund	181	319	372	14,929	15,068	15,248
Retired employees health benefits fund	(*)	(*)	(*)	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(*)	-1	(*)	53	53	53
Japan-United States Friendship Commission	(*)	(*)	(*)	17	17	17
Railroad Retirement Board	105	3	-127	12,203	12,101	12,206
Other	-4	124	98	226	354	350
Total public debt securities	341	44,419	35,450	1,151,523	1,195,601	1,195,942
Total trust funds	341	44,419	35,450	1,151,523	1,195,601	1,195,942
Grand total	2,043	45,987	34,743	1,213,104	1,257,048	1,259,092

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

Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	43,659	37,414	53,736	79,162									213,971	203,664
Corporation income taxes	3,055	1,497	31,915	3,258									39,726	36,521
Social insurance taxes and contributions:														
Employment taxes and contributions	31,263	33,786	35,708	38,990									139,748	130,069
Unemployment insurance	1,073	3,249	230	1,069									5,621	4,872
Other retirement contributions	351	352	420	383									1,505	1,508
Excise taxes	4,272	5,518	4,587	4,555									18,932	17,111
Estate and gift taxes	1,202	1,220	1,092	1,005									4,519	4,580
Customs duties	1,848	1,827	1,747	1,539									6,960	6,506
Miscellaneous receipts	2,300	2,811	1,375	1,839									8,325	5,299
Total—Receipts this year	89,024	87,673	130,810	131,801									439,307	.....
(On-budget)	65,384	62,083	103,860	101,036									332,363	.....
(Off-budget)	23,639	25,590	26,950	30,765									106,944	.....
Total—Receipts prior year	78,662	83,102	125,403	122,961									.....	410,128
(On budget)	55,858	58,695	99,709	94,390									.....	308,652
(Off budget)	22,804	24,407	25,694	28,571									.....	101,476
Outlays														
Legislative Branch	354	217	333	222									1,125	1,000
The Judiciary	184	169	303	214									870	746
Executive Office of the President	18	17	26	21									81	73
Funds Appropriated to the President:														
International Security Assistance	3,255	310	271	203									4,039	4,194
International Development Assistance	726	367	443	472									2,009	1,538
Other	-381	452	18	94									183	655
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,749	2,973	1,857	1,096									7,676	6,750
Other	5,850	3,860	3,649	4,209									17,567	16,488
Department of Commerce	305	300	304	308									1,217	1,068
Department of Defense:														
Military:														
Military personnel	3,713	5,701	8,203	3,280									20,896	23,562
Operation and maintenance	6,118	7,837	7,312	6,720									27,987	29,083
Procurement	4,254	4,754	4,727	4,984									18,721	20,051
Research, development, test, and evaluation	2,501	2,896	3,211	2,752									11,362	11,489
Military construction	425	537	436	575									1,973	1,597
Family housing	247	242	305	277									1,070	948
Revolving and management funds	147	-311	942	-757									21	-1,767
Other	275	-222	42	-284									-189	316
Total Military	17,680	21,435	25,178	17,548									81,842	88,812
Civil	2,638	2,656	2,553	2,592									10,440	10,123
Department of Education	1,949	2,322	3,888	2,764									10,923	8,799
Department of Energy	1,683	1,330	1,743	1,328									6,083	6,195
Department of Health and Human Services, except Social Security:														
Public Health Service	1,603	1,588	1,761	1,824									6,775	5,977
Health Care Financing Administration:														
Grants to States for Medicaid	6,622	7,545	7,321	7,215									28,703	27,205
Federal hospital ins. trust fund	7,834	8,942	9,757	8,630									35,162	31,951
Federal supp. med. ins. trust fund	4,799	5,290	5,837	5,014									20,940	19,504
Other	3,055	3,092	3,015	4,950									14,112	14,334
Social Security Administration	917	2,200	4,138	1,746									9,001	10,683
Administration for children and families	2,728	2,519	2,812	3,151									11,210	11,119
Other	-4,508	-4,525	-4,515	-6,629									-20,176	-19,643
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	23,413	23,368	23,810	24,392									94,983	91,124
Federal disability ins. trust fund	3,289	3,244	3,348	3,417									13,298	12,035
Other	-630	-7	-17	-1,580									-2,234	-2,560
Department of Housing and Urban Development	2,903	2,426	2,394	3,202									10,925	8,932

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995—Continued
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of the Interior	884	583	558	567									2,592	2,307
Department of Justice	908	818	749	1,094									3,569	3,249
Department of Labor:														
Unemployment trust fund	1,650	1,854	2,001	2,543									8,049	11,662
Other	702	-170	469	653									1,655	1,849
Department of State	488	841	664	201									2,194	2,315
Department of Transportation:														
Highway trust fund	1,794	1,762	1,416	1,182									6,154	6,134
Other	1,650	1,737	1,640	1,906									6,934	5,999
Department of the Treasury:														
Interest on the public debt	19,732	24,912	57,320	20,069									122,033	110,509
Other	34	-308	1,336	145									1,207	1,547
Department of Veterans Affairs:														
Compensation and pensions	105	1,457	2,824	81									4,467	5,615
National service life	64	70	83	71									288	266
United States government life	1	1	2	1									6	6
Other	1,528	1,784	1,344	1,827									6,484	6,657
Environmental Protection Agency	438	474	538	520									1,970	1,850
General Services Administration	-651	639	462	-717									-266	-524
National Aeronautics and Space Administration	845	1,143	1,203	926									4,117	4,500
Office of Personnel Management	3,410	3,118	3,460	3,324									13,312	12,542
Small Business Administration	65	145	64	58									332	202
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	-127	-208	-496	-1,193									-2,025	-1,904
Savings association insurance fund	-2	-13	(*)	-91									-106	-17
FSLIC resolution fund	-87	430	33	-149									226	-225
Postal Service:														
Public enterprise funds (off-budget)	648	-110	186	-74									650	-406
Payment to the Postal Service fund	61			23									84	85
Resolution Trust Corporation	-471	-1,502	-2,001	-1,078									-5,052	1,235
Tennessee Valley Authority	265	239	-33	142									613	586
Other independent agencies	2,720	1,646	1,710	1,260									7,336	6,086
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,442	-2,416	-2,564	-2,557									-9,980	-10,214
Interest received by trust funds	-611	-5,727	-38,216	-95									-44,649	-41,682
Rents and royalties on outer continental shelf lands	-154	-160	-106	-353									-773	-940
Other	(*)	(*)	(*)										(*)	(*)
Totals this year:														
Total outlays	121,480	125,131	134,874	116,688									498,173	.....
(On-budget)	95,307	99,464	123,491	91,084									409,345	.....
(Off-budget)	26,174	25,668	11,382	25,604									88,828	.....
Total-surplus (+) or deficit (-)	-32,457	-37,458	-4,063	+15,113									-58,866	.....
(On-budget)	-29,922	-37,381	-19,631	+9,952									-76,982	.....
(Off-budget)	-2,535	-78	+15,568	+5,161									+18,116	.....
Total borrowing from the public	32,457	40,528	-13,316	13,337									73,006	81,798
Total-outlays prior year	124,085	121,483	133,108	107,713									.....	486,389
(On-budget)	100,562	96,719	121,425	83,521									.....	402,228
(Off-budget)	23,523	24,764	11,683	24,192									.....	84,161
Total-surplus (+) or deficit (-) prior year	-45,422	-38,381	-7,705	+15,248									.....	-76,261
(On-budget)	-44,704	-38,024	-21,717	+10,869									.....	-93,576
(Off-budget)	-719	-357	+14,012	+4,379									.....	+17,315

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of January 31, 1995

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	351	596	-246	2,092	2,529	-437	12,206	12,155	11,809
Black lung disability	30	45	-15	200	189	11	.....	.....	.....
Federal disability insurance	4,836	3,417	1,418	31,296	13,298	17,998	6,100	22,979	24,426
Federal employees life and health .....	.....	-172	172	.....	-354	354	22,503	22,795	22,997
Federal employees retirement	1,220	3,220	-2,000	19,031	12,726	6,305	346,317	354,638	352,620
Federal hospital insurance	9,207	8,630	577	39,028	35,162	3,865	128,716	133,541	133,316
Federal old-age and survivors insurance	28,060	24,392	3,668	95,751	94,983	768	413,425	413,431	417,229
Federal supplementary medical insurance	5,493	5,014	479	19,923	20,940	-1,017	21,489	19,778	19,895
Highways	1,676	1,645	31	8,176	7,431	745	17,694	18,175	18,128
Military advances	773	987	-214	4,123	4,371	-247	.....	.....	.....
Railroad retirement	522	662	-140	1,651	2,623	-972	12,203	12,101	12,206
Military retirement	978	2,315	-1,336	20,866	9,062	11,804	105,367	118,772	117,524
Unemployment	1,077	2,543	-1,467	7,076	8,049	-973	39,788	40,537	38,930
Veterans life insurance	26	109	-83	633	349	284	13,477	13,822	13,759
All other trust	357	216	141	2,082	1,036	1,046	12,240	12,877	13,103
Total trust fund receipts and outlays and investments held from Table 6-D	54,605	53,619	986	251,928	212,394	39,533	1,151,523	1,195,601	1,195,942
Less: Interfund transactions	9,271	9,271	.....	83,410	83,410	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	45,334	44,348	986	168,517	128,984	39,533			
Total Federal fund receipts and outlays	89,143	75,016	14,127	281,839	380,238	-98,399			
Less: Interfund transactions	36	36	.....	94	94	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	89,107	74,981	14,127	281,744	380,144	-98,399			
Less: offsetting proprietary receipts	2,641	2,641	.....	10,955	10,955	.....		
Net budget receipts & outlays	131,801	116,688	15,113	439,307	498,173	-58,866			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, January 1995 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	79,162	213,971	203,664
Corporation income taxes	3,258	39,726	36,521
Social insurance taxes and contributions:			
Employment taxes and contributions	38,990	139,748	130,069
Unemployment insurance	1,069	5,621	4,872
Other retirement contributions	383	1,505	1,508
Excise taxes	4,555	18,932	17,111
Estate and gift taxes	1,005	4,519	4,580
Customs	1,539	6,960	6,506
Miscellaneous	1,839	8,325	5,299
Total	131,801	439,307	410,128
NET OUTLAYS			
National defense	18,499	86,084	93,320
International affairs	999	8,849	8,347
General science, space, and technology	1,194	5,512	5,737
Energy	488	1,596	1,784
Natural resources and environment	1,571	8,407	7,701
Agriculture	1,049	7,820	7,874
Commerce and housing credit	-1,469	-4,021	-981
Transportation	3,080	13,041	12,017
Community and Regional Development	1,140	4,521	3,503
Education, training, employment and social services	4,650	18,159	15,825
Health	9,440	36,842	34,562
Medicare	11,923	49,767	45,881
Income security	16,326	67,083	70,080
Social Security	27,811	108,283	103,163
Veterans benefits and services	1,996	11,288	12,637
Administration of justice	1,568	5,362	4,770
General government	-233	4,555	4,336
Interest	19,568	75,780	66,986
Undistributed offsetting receipts	-2,911	-10,753	-11,154
Total	116,688	498,173	486,389

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

- *Daily Treasury Statement* (Available 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19* — (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19* —
- The United States Budget in Brief, FY 19* —
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the February 1995 Statement
will be 2:00 pm EST March 21, 1995.

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 512-1800. The subscription price is
\$35.00 per year (domestic), \$43.75 per year (foreign).
No single copies are sold.

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Monthly Treasury Statement

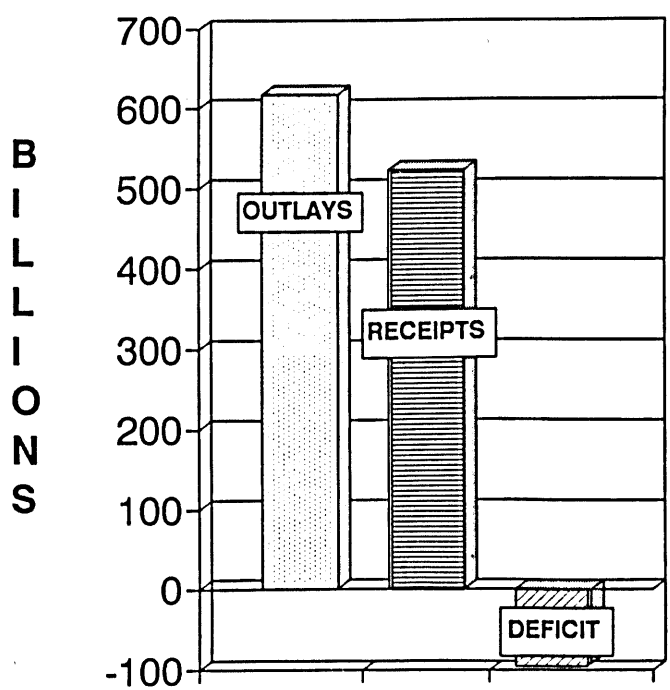
Mar 27 95 Of Receipts and Outlays
of the United States Government

DEPT. OF THE TREASURY
For Fiscal Year 1995 Through February 28, 1995, and Other Periods

Highlight

The Interest on the Public Debt is \$19.3 billion which is 16 percent of the total current month Federal Outlays.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT
THROUGH FEBRUARY 1995



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1994			
October	78,662	124,085	45,422
November	83,102	121,483	38,381
December	125,403	133,108	7,705
January	122,961	107,713	-15,248
February	73,186	114,752	41,566
March	93,107	125,422	32,315
April	141,321	123,867	-17,454
May	83,541	115,597	32,057
June	138,119	123,269	-14,850
July	84,822	118,020	33,198
August	97,333	121,617	24,284
September	135,895	1131,784	-4,111
Year-to-Date	21,257,452	21,460,718	203,266
FY 1995			
October	89,024	³ 120,365	31,342
November	87,673	³ 124,915	37,242
December	130,810	^{3,4} 134,941	4,130
January	131,801	^{3,5} 115,172	-16,628
February	82,544	120,536	37,992
Year-to-Date	521,851	615,929	94,078

¹Outlays have been decreased in September 1994 by \$349 million to reflect the redemption of government agency securities previously reported as outlays by the Federal Deposit Insurance Corporation.

²The receipt, outlay and deficit figures differ from the *FY 1996 Budget*, released by the Office of Management and Budget on February 6, 1995, by \$97 million due mainly to revisions in data following the release of the Final September Monthly Treasury Statement.

³Outlays have been decreased and miscellaneous liabilities correspondingly decreased by \$1,115 million, \$216 million, \$85 million, and \$322 million in October 1994, November 1994, December 1994 and January 1995, respectively, to reflect activity erroneously reported by the Postal Service.

⁴Outlays have been increased and funds held outside the Treasury correspondingly decreased by \$152 million in December 1994 to reflect erroneous reporting by the Tennessee Valley Authority.

⁵Outlays have been decreased by \$1,194 million in January 1995 to reflect outlays previously reported as a deposit fund by the Department of Housing and Urban Development.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, February 1995 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1994)	Budget Estimates Next Fiscal Year (1996) ¹
Total on-budget and off-budget results:					
Total receipts	82,544	521,851	1,346,414	483,314	1,415,456
On-budget receipts	54,405	386,768	995,158	355,843	1,045,095
Off-budget receipts	28,139	135,083	351,256	127,471	370,361
Total outlays	120,536	615,929	1,538,920	601,141	1,612,128
On-budget outlays	94,058	502,362	1,246,936	491,063	1,307,105
Off-budget outlays	26,478	113,568	291,984	110,078	305,023
Total surplus (+) or deficit (-)	-37,992	-94,078	-192,506	-117,827	-196,671
On-budget surplus (+) or deficit (-)	-39,653	-115,593	-251,778	-135,220	-262,010
Off-budget surplus (+) or deficit (-)	+1,661	+21,515	+59,272	+17,393	+65,338
Total on-budget and off-budget financing	37,992	94,078	192,506	117,827	196,671
Means of financing:					
Borrowing from the public	38,972	111,978	207,936	113,432	217,151
Reduction of operating cash, increase (-)	13,999	98	-4,058	14,360	.....
By other means	-14,980	-17,998	-11,372	-9,965	-20,480

¹These figures are based on the FY 1996 Budget, released by the Office of Management and Budget on February 6, 1995.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995

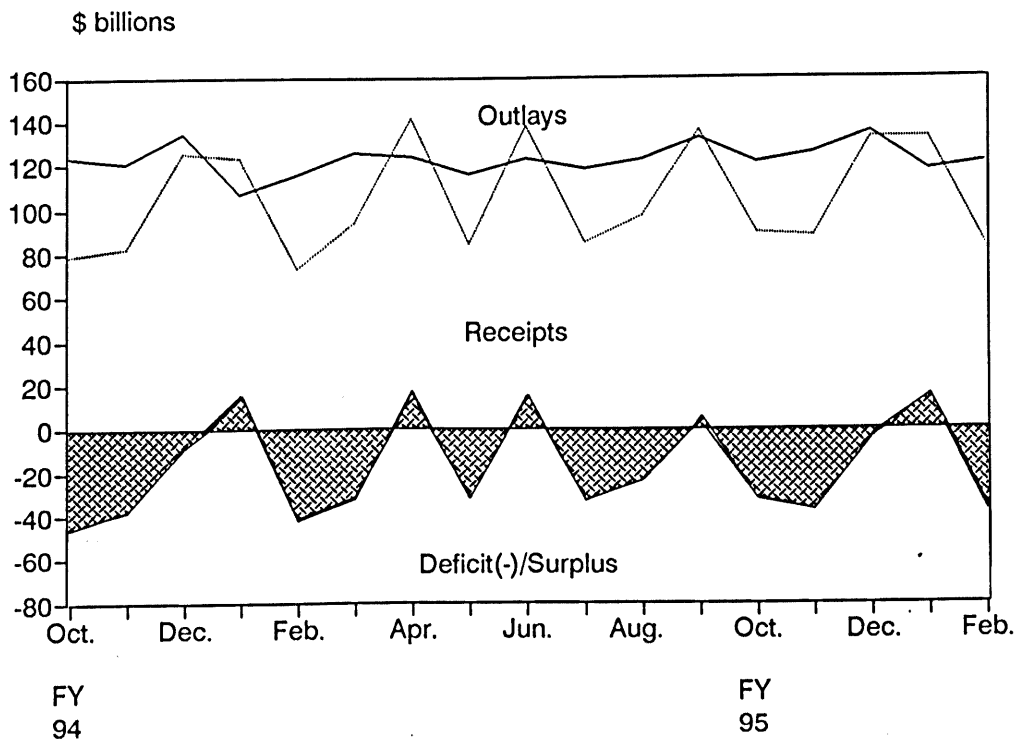


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1994 and 1995

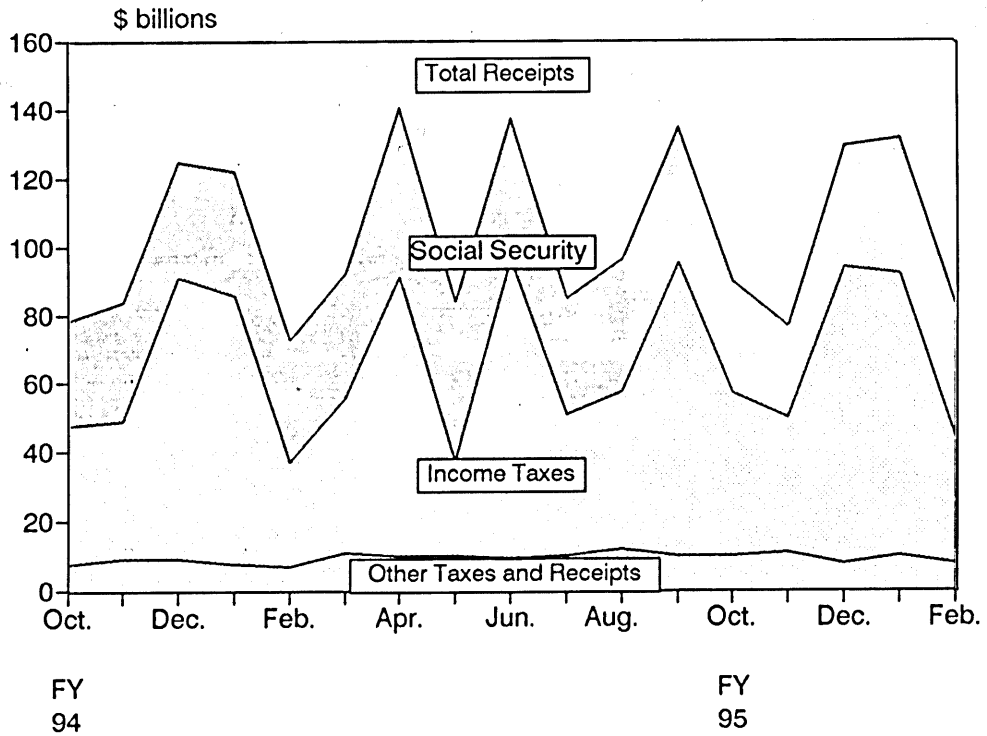


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1994 and 1995

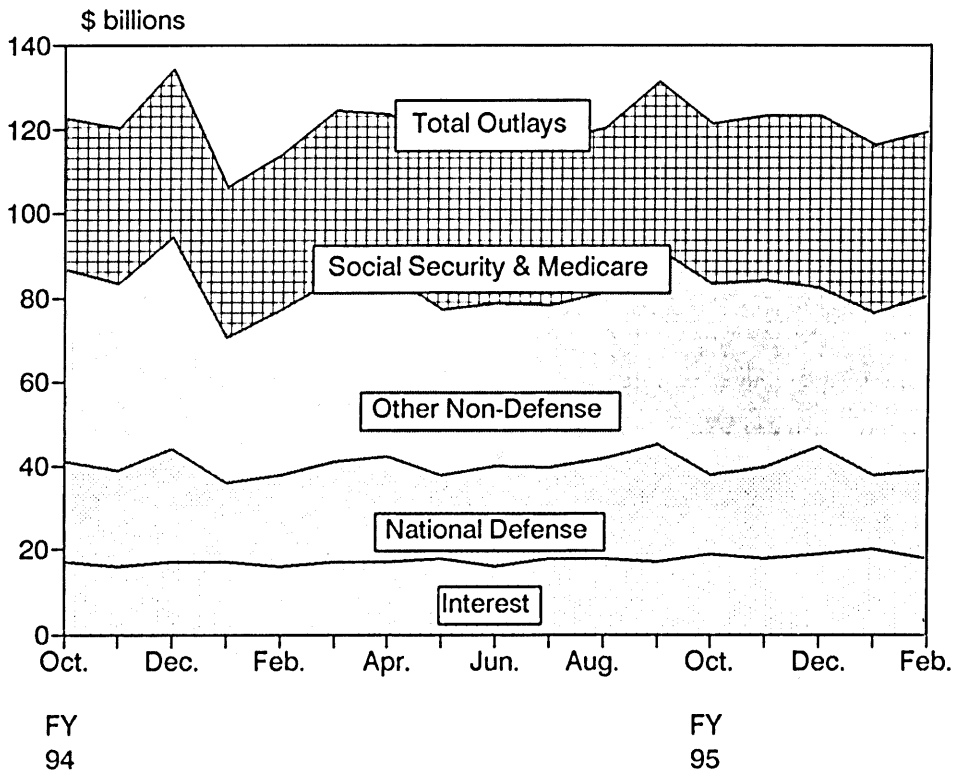


Table 3. Summary of Receipts and Outlays of the U.S. Government, February 1995 and Other Periods
 [\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	33,863	247,833	232,087	588,460
Corporation income taxes	2,060	41,787	38,114	150,864
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	28,139	135,083	127,471	351,256
Employment taxes and contributions (on-budget)	7,528	40,332	35,556	100,538
Unemployment insurance	2,630	8,251	7,536	28,057
Other retirement contributions	357	1,862	1,875	4,558
Excise taxes	3,485	22,418	20,360	57,600
Estate and gift taxes	916	5,434	5,672	15,587
Customs duties	1,435	8,396	7,924	20,913
Miscellaneous receipts	2,131	10,456	6,718	28,581
Total Receipts	82,544	521,851	483,314	1,346,414
(On-budget)	54,405	386,768	355,843	995,158
(Off-budget)	28,139	135,083	127,471	351,256
Budget Outlays				
Legislative Branch	183	1,307	1,202	2,793
The Judiciary	188	1,058	923	3,101
Executive Office of the President	15	96	87	192
Funds Appropriated to the President	660	6,892	6,914	10,860
Department of Agriculture	4,266	29,509	27,980	62,313
Department of Commerce	262	1,479	1,313	3,601
Department of Defense—Military	20,298	102,139	109,755	260,269
Department of Defense—Civil	2,542	12,982	12,581	31,207
Department of Education	2,593	13,516	10,001	32,888
Department of Energy	1,255	7,338	7,416	16,135
Department of Health and Human Services, except Social Security	25,146	130,873	124,786	328,709
Department of Health and Human Services, Social Security	27,622	133,669	126,916	336,149
Department of Housing and Urban Development	2,227	² 11,959	10,819	26,854
Department of the Interior	553	3,144	2,806	7,329
Department of Justice	730	4,300	3,983	11,821
Department of Labor	2,951	12,655	17,034	31,942
Department of State	488	2,681	2,675	6,272
Department of Transportation	2,814	15,901	14,941	37,992
Department of the Treasury:				
Interest on the Public Debt	19,259	141,292	126,717	333,704
Other	3,010	4,217	6,794	18,112
Department of Veterans Affairs	3,002	14,247	15,653	38,231
Environmental Protection Agency	429	2,399	2,280	6,274
General Services Administration	431	165	-180	1,131
National Aeronautics and Space Administration	1,072	5,188	5,529	14,241
Office of Personnel Management	3,337	16,649	15,641	40,308
Small Business Administration	64	396	229	703
Other independent agencies:				
Resolution Trust Corporation	-699	-5,751	557	-6,753
Other	-838	³ 4,354	51,898	15,399
Undistributed offsetting receipts:				
Interest	-634	-45,283	-42,140	-91,465
Other	-2,688	-13,441	-13,969	-41,392
Total outlays	120,536	615,929	601,141	1,538,920
(On-budget)	94,058	502,362	491,063	1,246,936
(Off-budget)	26,478	113,568	110,078	291,984
Surplus (+) or deficit (-)	-37,992	-94,078	-117,827	-192,506
(On-budget)	-39,653	-115,593	-135,220	-251,778
(Off-budget)	+1,661	+21,515	+17,393	+59,272

¹These figures are based on the FY 1996 Budget, released by the Office of Management and Budget on February 6, 1995.

²Outlays have been decreased by \$1,194 million in January 1995 to reflect outlays previously reported as a deposit fund by the Department of Housing and Urban Development.

³Outlays have been decreased and miscellaneous liabilities correspondingly decreased by \$1,115 million, \$216 million, \$85 million, and \$322 million in October 1994, November 1994, December 1994 and January 1995, respectively, to reflect activity erroneously reported by the Postal Service.

⁴Outlays have been increased and funds held outside the Treasury correspondingly decreased by \$152 million in December 1994 to reflect erroneous reporting by the Tennessee Valley Authority.

⁵Outlays have been decreased in September 1994 by \$349 million to reflect the redemption of government agency securities previously reported as outlays by the Federal Deposit Insurance Corporation.

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

Table 4. Receipts of the U.S. Government, February 1995 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	40,643			219,117			197,464		
Presidential Election Campaign Fund	4			6			11		
Other	1,061			40,446			48,448		
Total—Individual income taxes	41,708	17,845	33,863	259,569	11,735	247,833	245,923	13,835	232,087
Corporation income taxes	3,483	1,423	2,060	49,710	7,923	41,787	43,736	5,622	38,114
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	22,779		22,779	99,064		99,064	115,212		115,212
Self-Employment Contributions Act taxes	1,093		1,093	1,757		1,757	-35		-35
Deposits by States	(*)		(*)	1		1	-45		-45
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	23,872		23,872	100,822		100,822	115,132		115,132
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	4,071		4,071	33,418		33,418	12,343		12,343
Self-Employment Contributions Act taxes	195		195	842		842	-4		-4
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Other									
Total—FDI trust fund	4,266		4,266	34,261		34,261	12,339		12,339
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	6,721		6,721	37,728		37,728	33,870		33,870
Self-Employment Contributions Act taxes	430		430	861		861	27		27
Receipts from Railroad Retirement Board									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Other									
Total—FHI trust fund	7,151		7,151	38,590		38,590	33,897		33,897
Railroad retirement accounts:									
Rail industry pension fund	218	(*)	218	939	7	932	927	21	906
Railroad Social Security equivalent benefit	159		159	810		810	753		753
Total—Employment taxes and contributions	35,667	(*)	35,667	175,422	7	175,415	163,047	21	163,026
Unemployment insurance:									
State taxes deposited in Treasury	2,094		2,094	6,510		6,510	5,985		5,985
Federal Unemployment Tax Act taxes	533		533	1,740	14	1,726	1,547	14	1,533
Railroad unemployment taxes	(*)		(*)	12		12	14		14
Railroad debt repayment	2		2	2		2	4		4
Total—Unemployment insurance	2,630		2,630	8,265	14	8,251	7,550	14	7,536
Other retirement contributions:									
Federal employees retirement — employee contributions	350		350	1,821		1,821	1,837		1,837
Contributions for non-federal employees	7		7	40		40	38		38
Total—Other retirement contributions	357		357	1,862		1,862	1,875		1,875
Total—Social insurance taxes and contributions	38,653	(*)	38,653	185,549	21	185,528	172,472	35	172,437
Excise taxes:									
Miscellaneous excise taxes ²	1,127	84	1,044	10,649	252	10,396	11,693	579	11,114
Airport and airway trust fund	433		433	2,161	9	2,151	1,937	10	1,928
Highway trust fund	1,955		1,955	9,828	211	9,617	7,145	84	7,062
Black lung disability trust fund	54		54	252		252	257		257
Total—Excise taxes	3,569	84	3,485	22,890	472	22,418	21,033	673	20,360
Estate and gift taxes	957	42	916	5,602	167	5,434	5,823	151	5,672
Customs duties	1,512	77	1,435	8,913	517	8,396	8,293	369	7,924
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	1,857		1,857	8,742		8,742	5,514		5,514
All other	274	(*)	274	1,721	7	1,714	1,210	5	1,204
Total — Miscellaneous receipts	2,131	(*)	2,131	10,462	7	10,456	6,724	5	6,718
Total — Receipts	92,014	9,470	82,544	542,694	20,843	521,851	504,004	20,690	483,314
Total — On-budget	63,876	9,470	54,405	407,611	20,843	386,768	376,533	20,690	355,843
Total — Off-budget	28,139		28,139	135,083		135,083	127,471		127,471

¹This amount is partially estimated and will be adjusted pending further analysis of the accounting data.

²Includes amounts for the windfall profits tax pursuant to P.L. 96-223.

... No Transactions.

(*) Less than \$500,000.

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

Table 5. Outlays of the U.S. Government, February 1995 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	36	(* *)	36	182	1	181	175	1	174
House of Representatives	66	(* *)	66	312	1	311	320	8	312
Joint items	6	.....	6	32	.....	32	32	.....	32
Congressional Budget Office	1	.....	1	9	.....	9	9	.....	9
Architect of the Capitol	15	1	14	89	3	86	82	3	79
Library of Congress	22	.....	22	424	.....	424	289	.....	289
Government Printing Office:									
Revolving fund (net)	-9	.....	-9	42	.....	42	73	.....	73
General fund appropriations	9	.....	9	36	.....	36	37	.....	37
General Accounting Office	33	.....	33	171	.....	171	174	.....	174
United States Tax Court	2	.....	2	14	.....	14	14	.....	14
Other Legislative Branch agencies	3	.....	3	13	.....	13	13	.....	13
Proprietary receipts from the public .....	.....	1	-1	.....	7	-7	.....	2	-2
Intrabudgetary transactions	-1	.....	-1	-5	.....	-5	-3	.....	-3
Total—Legislative Branch	184	2	183	1,319	12	1,307	1,215	13	1,202
The Judiciary:									
Supreme Court of the United States	3	.....	3	11	.....	11	10	.....	10
Courts of Appeals, District Courts, and other judicial services	175	1	174	1,007	2	1,005	865	1	864
Other	11	.....	11	42	.....	42	49	.....	49
Total—The Judiciary	188	1	188	1,060	2	1,058	924	1	923
Executive Office of the President:									
Compensation of the President and the White House Office	2	.....	2	14	.....	14	18	.....	18
Office of Management and Budget	4	.....	4	22	.....	22	24	.....	24
Other	8	.....	8	59	.....	59	46	.....	46
Total—Executive Office of the President	15	.....	15	96	.....	96	87	.....	87
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	98	85	13	395	244	151	375	231	144
Foreign military financing grants	100	.....	100	2,337	.....	2,337	2,804	.....	2,804
Economic support fund	100	.....	100	1,995	.....	1,995	1,895	.....	1,895
Military assistance	1	.....	1	1	.....	1	12	.....	12
Peacekeeping Operations	1	.....	1	25	.....	25	27	.....	27
Other	2	.....	2	9	.....	9	12	.....	12
Proprietary receipts from the public .....	.....	117	-117	.....	378	-378	.....	355	-355
Total—International Security Assistance	303	202	101	4,762	622	4,140	5,126	586	4,540
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association .....	.....	.....	.....	509	.....	509	354	.....	354
International organizations and programs	130	.....	130	340	.....	340	118	.....	118
Other	49	.....	49	253	.....	253	244	.....	244
Total—Multilateral Assistance	179	.....	179	1,102	.....	1,102	717	.....	717
Agency for International Development:									
Functional development assistance program	47	.....	47	550	.....	550	477	.....	477
Sub-Saharan Africa development assistance	74	.....	74	291	.....	291	241	.....	241
Operating expenses	37	.....	37	216	.....	216	210	.....	210
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	45	.....	45	44	.....	44
Other	163	4	158	566	23	543	283	32	252
Proprietary receipts from the public .....	.....	63	-63	.....	345	-345	.....	272	-272
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Agency for International Development	321	67	254	1,668	368	1,301	1,256	304	952
Peace Corps	23	.....	23	96	.....	96	89	.....	89
Overseas Private Investment Corporation	3	38	-35	19	115	-96	18	100	-82
Other	6	(* *)	6	34	2	32	39	1	38
Total—International Development Assistance	533	106	427	2,920	485	2,436	2,118	405	1,714
International Monetary Programs									
Military Sales Programs:									
Special defense acquisition fund	11	19	-7	80	85	-6	78	124	-45
Foreign military sales trust fund	1,046	.....	1,046	5,417	.....	5,417	5,458	.....	5,458
Kuwait civil reconstruction trust fund .....	(* *)	.....	(* *)	.....	.....	(* *)	.....	.....	(* *)
Proprietary receipts from the public .....	.....	753	-753	.....	4,876	-4,876	.....	4,927	-4,927
Other	2	.....	2	11	.....	11	11	.....	11
Total—Funds Appropriated to the President	1,739	1,079	660	12,959	6,068	6,892	12,955	6,041	6,914

Table 5. Outlays of the U.S. Government, February 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	62	.....	62	303	.....	303	283	.....	283
Cooperative State Research Service	38	.....	38	201	.....	201	191	.....	191
Extension Service	38	.....	38	179	.....	179	173	.....	173
Animal and Plant Health Inspection Service	38	.....	38	213	.....	213	182	.....	182
Food Safety and Inspection Service	40	.....	40	212	.....	212	191	.....	191
Agricultural Marketing Service	41	.....	41	426	.....	426	375	1	374
Soil Conservation Service:									
Watershed and flood prevention operations	19	.....	19	125	.....	125	111	.....	111
Conservation operations	45	.....	45	242	.....	242	226	.....	226
Other	7	.....	7	36	.....	36	32	.....	32
Agricultural Stabilization and Conservation Service:									
Conservation programs	7	.....	7	1,790	.....	1,790	1,796	.....	1,796
Other	60	.....	60	299	.....	299	281	.....	281
Farmers Home Administration:									
Credit accounts:									
Agricultural credit insurance fund	264	60	204	472	765	-293	620	1,006	-385
Rural housing insurance fund	534	241	293	1,613	1,046	567	1,507	1,303	203
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Salaries and expenses	-592	.....	-592	-372	.....	-372	-421	.....	-421
Other	8	(* *)	8	48	1	47	42	1	41
Total—Farmers Home Administration	214	301	-87	1,761	1,811	-50	1,748	2,310	-562
Foreign assistance programs	30	.....	30	386	.....	386	423	.....	423
Rural Development Administration:									
Rural development insurance fund	78	25	53	297	202	94	335	260	75
Rural water and waste disposal grants	22	.....	22	144	.....	144	126	.....	126
Other	-14	.....	-14	2	.....	2	-10	.....	-10
Rural Electrification Administration	53	181	-128	810	1,218	-408	1,984	1,685	-701
Federal Crop Insurance Corporation	69	2	67	434	447	-13	1,327	336	991
Commodity Credit Corporation:									
Price support and related programs	1,637	935	703	11,179	3,160	8,019	10,884	3,190	7,694
National Wool Act Program .....	(* *)	.....	(* *)	4	.....	4	2	.....	2
Food and Nutrition Service:									
Food stamp program	2,179	.....	2,179	10,896	.....	10,896	10,646	.....	10,646
State child nutrition programs	605	.....	605	3,258	.....	3,258	2,991	.....	2,991
Women, infants and children programs	271	.....	271	1,491	.....	1,491	1,329	.....	1,329
Other	26	.....	26	237	.....	237	265	.....	265
Total—Food and Nutrition Service	3,081	.....	3,081	15,882	.....	15,882	15,231	.....	15,231
Forest Service:									
National forest system	88	.....	88	632	.....	632	645	.....	645
Forest and rangeland protection	23	.....	23	328	.....	328	146	.....	146
Forest service permanent appropriations	15	.....	15	417	.....	417	151	.....	151
Other	54	.....	54	248	.....	248	229	.....	229
Total—Forest Service	179	.....	179	1,626	.....	1,626	1,171	.....	1,171
Other	59	3	56	284	15	268	310	15	295
Proprietary receipts from the public .....	.....	90	-90	.....	472	-472	.....	597	-597
Intrabudgetary transactions .....	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	.....	.....
Total—Department of Agriculture	5,802	1,537	4,266	36,834	7,325	29,509	36,374	8,394	27,980
Department of Commerce:									
Economic Development Administration	32	(* *)	31	136	7	130	118	8	110
Bureau of the Census	31	.....	31	183	.....	183	128	.....	128
Promotion of Industry and Commerce	34	.....	34	155	.....	155	115	.....	115
Science and Technology:									
National Oceanic and Atmospheric Administration	139	3	137	814	11	803	816	6	811
Patent and Trademark Office	-6	.....	-6	18	.....	18	22	.....	22
National Institute of Standards and Technology	43	.....	43	171	.....	171	107	.....	107
Other	13	3	10	44	14	30	40	14	25
Total—Science and Technology	189	6	183	1,048	25	1,023	985	20	965
Other	-7	.....	-7	40	(* *)	40	45	.....	45
Proprietary receipts from the public .....	.....	11	-11	.....	52	-52	.....	50	-50
Intrabudgetary transactions .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	279	17	262	1,563	84	1,479	1,391	78	1,313

Table 5. Outlays of the U.S. Government, February 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,172	.....	2,172	9,548	.....	9,548	10,921	.....	10,921
Department of the Navy	2,117	.....	2,117	9,963	.....	9,963	10,895	.....	10,895
Department of the Air Force	1,625	.....	1,625	7,299	.....	7,299	7,581	.....	7,581
Total—Military personnel	5,914	.....	5,914	26,810	.....	26,810	29,397	.....	29,397
Operation and maintenance:									
Department of the Army	1,819	.....	1,819	8,896	.....	8,896	8,299	.....	8,299
Department of the Navy	1,870	.....	1,870	8,508	.....	8,508	8,474	.....	8,474
Department of the Air Force	2,494	.....	2,494	10,499	.....	10,499	10,329	.....	10,329
Defense agencies	1,383	.....	1,383	7,650	.....	7,650	8,122	.....	8,122
Total—Operation and maintenance	7,566	.....	7,566	35,553	.....	35,553	35,224	.....	35,224
Procurement:									
Department of the Army	516	.....	516	3,041	.....	3,041	3,630	.....	3,630
Department of the Navy	1,948	.....	1,948	9,479	.....	9,479	10,576	.....	10,576
Department of the Air Force	1,950	.....	1,950	9,233	.....	9,233	9,660	.....	9,660
Defense agencies	301	.....	301	1,682	.....	1,682	1,786	.....	1,786
Total—Procurement	4,715	.....	4,715	23,436	.....	23,436	25,652	.....	25,652
Research, development, test, and evaluation:									
Department of the Army	431	.....	431	1,991	.....	1,991	2,362	.....	2,362
Department of the Navy	615	.....	615	3,665	.....	3,665	2,812	.....	2,812
Department of the Air Force	1,053	.....	1,053	5,305	.....	5,305	5,351	.....	5,351
Defense agencies	576	.....	576	3,075	.....	3,075	3,216	.....	3,216
Total—Research, development, test and evaluation ...	2,675	.....	2,675	14,036	.....	14,036	13,741	.....	13,741
Military construction:									
Department of the Army	76	.....	76	331	.....	331	423	.....	423
Department of the Navy	93	.....	93	344	.....	344	236	.....	236
Department of the Air Force	100	.....	100	550	.....	550	431	.....	431
Defense agencies	236	.....	236	1,252	.....	1,252	851	.....	851
Total—Military construction	505	.....	505	2,478	.....	2,478	1,941	.....	1,941
Family housing:									
Department of the Army	94	.....	94	466	.....	466	485	.....	485
Department of the Navy	88	.....	88	406	.....	406	306	.....	306
Department of the Air Force	83	.....	83	432	.....	432	395	.....	395
Defense agencies	12	3	10	62	20	41	38	12	26
Revolving and management funds:									
Department of the Army	50	.....	50	-17	.....	-17	272	.....	272
Department of the Navy	51	.....	51	88	.....	88	194	.....	194
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	-1,468	.....	-1,468	-1,381	.....	-1,381	1,984	.....	1,984
Other	-6	(*)	-6	-40	2	-42	-141	2	-142
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of the Navy	3	.....	3	12	3	9	13	6	6
Department of the Air Force .....	(*)	.....	(*)	(*)	(*)	(*)	5	5	(*)
Defense agencies	33	.....	33	72	.....	72	118	.....	118
Proprietary receipts from the public:									
Department of the Army .....	.....	-28	28	.....	220	-220	.....	141	-141
Department of the Navy .....	.....	4	-4	.....	148	-148	.....	143	-143
Department of the Air Force .....	.....	23	-23	.....	264	-264	.....	256	-256
Defense agencies .....	.....	4	-4	.....	130	-130	.....	34	-34
Intrabudgetary transactions:									
Department of the Army	-10	.....	-10	58	.....	-58	156	.....	156
Department of the Navy	-3	.....	-3	414	.....	414	545	.....	545
Department of the Air Force	1	.....	1	89	.....	89	105	.....	105
Defense agencies	2	.....	2	-49	.....	-49	-74	.....	-74
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	.....	.....	.....	3	-3
Defense agencies .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Total—Department of Defense—Military	20,304	6	20,298	102,926	786	102,139	110,356	602	109,755

Table 5. Outlays of the U.S. Government, February 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	75	.....	75	449	.....	449	402	.....	402
Operation and maintenance, general	70	.....	70	630	.....	630	438	.....	438
Other	108	.....	108	565	.....	565	719	.....	719
Proprietary receipts from the public .....	.....	7	-7	.....	51	-51	.....	60	-60
Total—Corps of Engineers	254	7	246	1,644	51	1,593	1,559	60	1,499
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,470	.....	11,470	11,908	.....	11,908
Retired pay .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Military retirement fund	2,277	.....	2,277	11,339	.....	11,339	10,978	.....	10,978
Intrabudgetary transactions .....	.....	.....	.....	-11,470	.....	-11,470	-11,908	.....	-11,908
Education benefits	14	.....	14	27	.....	27	78	.....	78
Other	6	(*)	5	30	2	29	33	2	31
Proprietary receipts from the public .....	.....	1	-1	.....	6	-6	.....	5	-5
Total—Department of Defense—Civil	2,551	9	2,542	13,041	59	12,982	12,648	67	12,581
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	576	.....	576	2,865	.....	2,865	2,783	.....	2,783
Impact aid	9	.....	9	588	.....	588	604	.....	604
School improvement programs	96	.....	96	589	.....	589	589	.....	589
Indian education	7	.....	7	31	.....	31	30	.....	30
Other	3	.....	3	13	.....	13	6	.....	6
Total—Office of Elementary and Secondary Education	692	.....	692	4,086	.....	4,086	4,012	.....	4,012
Office of Bilingual Education and Minority Languages									
Affairs	19	.....	19	85	.....	85	94	.....	94
Office of Special Education and Rehabilitative Services:									
Special education	242	.....	242	1,380	.....	1,380	1,247	.....	1,247
Rehabilitation services and disability research	196	.....	196	945	.....	945	939	.....	939
Special institutions for persons with disabilities	13	.....	13	61	.....	61	54	.....	54
Office of Vocational and Adult Education	122	.....	122	662	.....	662	557	.....	557
Office of Postsecondary Education:									
College housing loans	5	1	4	14	34	-20	1	25	-23
Student financial assistance	809	.....	809	3,566	.....	3,566	3,703	.....	3,703
Federal family education loans	297	.....	297	1,777	.....	1,777	-1,248	.....	-1,248
Higher education	37	.....	37	344	.....	344	308	.....	308
Howard University	19	.....	19	83	.....	83	81	.....	81
Other	97	.....	97	217	.....	217	5	.....	5
Total—Office of Postsecondary Education	1,264	1	1,263	6,001	34	5,967	2,850	25	2,826
Office of Educational Research and Improvement									
Departmental management	21	.....	21	166	.....	166	167	.....	167
Proprietary receipts from the public	27	.....	27	183	.....	183	154	.....	154
.....	.....	2	-2	.....	17	-17	.....	49	-49
Total—Department of Education	2,596	3	2,593	13,567	51	13,516	10,074	73	10,001
Department of Energy:									
Atomic energy defense activities									
.....	908	.....	908	4,978	.....	4,978	5,051	.....	5,051
Energy programs:									
General science and research activities	87	.....	87	668	.....	668	474	.....	474
Energy supply, R and D activities	264	.....	264	1,396	.....	1,396	1,241	.....	1,241
Uranium supply and enrichment activities	8	.....	8	39	.....	39	209	.....	209
Fossil energy research and development	37	.....	37	182	.....	182	162	.....	162
Energy conservation	52	.....	52	243	.....	243	215	.....	215
Strategic petroleum reserve	15	.....	15	93	.....	93	81	.....	81
Clean coal technology .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	32	.....	32	143	.....	143	109	.....	109
Other	53	(*)	53	404	1	404	178	1	177
Total—Energy programs	548	(*)	548	3,168	1	3,168	2,668	1	2,667
Power Marketing Administration									
Departmental administration	163	191	-27	790	805	-15	763	608	156
Proprietary receipts from the public	32	.....	32	186	.....	186	185	.....	185
Intrabudgetary transactions .....	.....	133	-133	.....	739	-739	.....	392	-392
Offsetting governmental receipts	-72	.....	-72	-231	.....	-231	-208	.....	-208
.....	.....	(* )	(* )	.....	8	-8	.....	43	-43
Total—Department of Energy	1,579	324	1,255	8,892	1,553	7,338	8,459	1,043	7,416

Table 5. Outlays of the U.S. Government, February 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	65	(* *)	64	328	2	326	278	1	276
Health Resources and Services Administration	217	.....	217	990	.....	990	882	.....	882
Indian Health Services	167	.....	167	960	.....	960	677	.....	677
Centers for Disease Control and Prevention	132	.....	132	729	.....	729	630	.....	630
National Institutes of Health	985	.....	985	4,357	.....	4,357	4,184	.....	4,184
Substance Abuse and Mental Health Services Administration	216	.....	216	990	.....	990	945	.....	945
Agency for Health Care Policy and Research	10	.....	10	51	.....	51	38	.....	38
Assistant secretary for health	38	.....	38	201	.....	201	39	.....	39
Total—Public Health Service	1,830	(* *)	1,829	8,606	2	8,604	7,673	1	7,671
Health Care Financing Administration:									
Grants to States for Medicaid	6,694	.....	6,694	35,397	.....	35,397	33,406	.....	33,406
Payments to health care trust funds	3,799	.....	3,799	17,908	.....	17,908	17,265	.....	17,265
Federal hospital insurance trust fund:									
Benefit payments	8,722	.....	8,722	43,494	.....	43,494	39,684	.....	39,684
Administrative expenses	116	.....	116	506	.....	506	463	.....	463
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	8,838	.....	8,838	44,000	.....	44,000	40,147	.....	40,147
Federal supplementary medical insurance trust fund:									
Benefit payments	4,589	.....	4,589	24,955	.....	24,955	22,971	.....	22,971
Administrative expenses	123	.....	123	698	.....	698	745	.....	745
Total—FSMI trust fund	4,712	.....	4,712	25,653	.....	25,653	23,716	.....	23,716
Other	-3	.....	-3	(* *)	.....	(* *)	-5	.....	-5
Total—Health Care Financing Administration	24,041	.....	24,041	122,958	.....	122,958	114,530	.....	114,530
Social Security Administration:									
Payments to Social Security trust funds	10	.....	10	2,246	.....	2,246	2,571	.....	2,571
Special benefits for disabled coal miners	61	.....	61	307	.....	307	328	.....	328
Supplemental security income program	2,167	.....	2,167	8,686	.....	8,686	9,871	.....	9,871
Total—Social Security Administration	2,238	.....	2,238	11,239	.....	11,239	12,770	.....	12,770
Administration for children and families:									
Family support payments to States	1,296	.....	1,296	7,397	.....	7,397	7,077	.....	7,077
Low income home energy assistance	252	.....	252	789	.....	789	1,300	.....	1,300
Refugee and entrant assistance	11	.....	11	166	.....	166	172	.....	172
Community Services Block Grant	36	.....	36	171	.....	171	177	.....	177
Payments to States for afdc work programs	86	.....	86	386	.....	386	330	.....	330
Interim assistance to States for legalization	2	.....	2	143	.....	143	586	.....	586
Payments to States for child care assistance	74	.....	74	373	.....	373	327	.....	327
Social services block grant	196	.....	196	1,185	.....	1,185	1,116	.....	1,116
Children and families services programs	366	.....	366	1,869	.....	1,869	1,606	.....	1,606
Payments to States for foster care and adoption assistance	201	.....	201	1,250	.....	1,250	1,291	.....	1,291
Other	2	.....	2	7	.....	7	.....	.....	.....
Total—Administration for children and families	2,524	.....	2,524	13,734	.....	13,734	13,983	.....	13,983
Administration on aging	65	.....	65	378	.....	378	333	.....	333
Office of the Secretary	-6	.....	-6	130	.....	130	90	.....	90
Proprietary receipts from the public .....	.....	1,746	-1,746	.....	8,262	-8,262	.....	7,326	-7,326
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-3,799	.....	-3,799	-16,778	.....	-16,778	-17,264	.....	-17,264
Payments for tax and other credits:									
Federal hospital insurance trust fund .....	.....	.....	.....	-1,130	.....	-1,130	-1	.....	-1
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, except Social Security	26,893	1,747	25,146	139,138	8,264	130,873	132,114	7,327	124,786

Table 5. Outlays of the U.S. Government, February 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	24,146	.....	24,146	118,563	.....	118,563	113,713	.....	113,713
Administrative expenses and construction	74	.....	74	641	.....	641	661	.....	661
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	24,220	.....	24,220	119,203	.....	119,203	114,374	.....	114,374
Federal disability insurance trust fund:									
Benefit payments	3,312	.....	3,312	16,260	.....	16,260	14,739	.....	14,739
Administrative expenses and construction	103	.....	103	453	.....	453	373	.....	373
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,415	.....	3,415	16,713	.....	16,713	15,112	.....	15,112
Proprietary receipts from the public .....	.....	1	-1	.....	2	-2	.....	3	-3
Intrabudgetary transactions ²	-12	.....	-12	-2,246	.....	-2,246	-2,567	.....	-2,567
Total—Department of Health and Human Services, Social Security(off-budget)	27,623	1	27,622	133,670	2	133,669	126,918	3	126,916
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	12	5	7	65	43	22	65	51	13
Credit accounts:									
Federal housing administration fund	853	842	12	4,158	3,223	-65	2,790	2,923	-133
Housing for the elderly or handicapped fund	-19	55	-74	287	278	9	364	291	73
Other	45	.....	45	233	.....	233	186	(* *)	186
Rent supplement payments	11	.....	11	55	.....	55	23	.....	23
Homeownership assistance	9	.....	9	48	.....	48	45	.....	45
Rental housing assistance	52	.....	52	266	.....	266	270	.....	270
Rental housing development grants .....	.....	.....	.....	(* *)	.....	(* *)	3	.....	3
Low-rent public housing	21	.....	21	367	.....	367	380	.....	380
Public housing grants	261	.....	261	1,492	.....	1,492	1,346	.....	1,346
College housing grants	1	.....	1	8	(* *)	8	8	.....	8
Lower income housing assistance	815	.....	815	4,099	.....	4,099	4,400	.....	4,400
Section 8 contract renewals	445	.....	445	1,975	.....	1,975	1,370	.....	1,370
Other	14	.....	14	66	.....	66	24	.....	24
Total—Housing programs	2,523	902	1,621	13,120	4,544	8,576	11,273	3,265	8,007
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses	2	(* *)	2	247	197	50	273	192	81
Payments for operation of low-income housing projects	211	.....	211	1,075	.....	1,075	1,003	.....	1,003
Community Partnerships Against Crime	10	.....	10	62	.....	62	64	.....	64
Other	1	.....	1	5	.....	5	(* *)	.....	(* *)
Total—Public and Indian Housing programs	224	(* *)	224	1,389	197	1,192	1,339	192	1,147
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	.....	.....	.....	(* *)	(* *)	.....	1	-1
Guarantees of mortgage-backed securities	27	77	-51	161	351	-189	530	713	-183
Total—Government National Mortgage Association	27	77	-51	161	351	-190	530	714	-184
Community Planning and Development:									
Community Development Grants	336	.....	336	1,749	.....	1,749	1,447	.....	1,447
Home investment partnerships program	85	.....	85	489	.....	489	237	.....	237
Other	22	12	11	127	53	74	127	58	69
Total—Community Planning and Development	443	12	431	2,364	53	2,311	1,811	58	1,754
Management and Administration	30	.....	30	213	.....	213	188	.....	188
Other	6	.....	6	23	.....	23	16	.....	16
Proprietary receipts from the public .....	.....	35	-35	.....	166	-166	.....	110	-110
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Housing and Urban Development	3,253	1,026	2,227	17,271	5,312	11,959	15,157	4,339	10,819

Table 5. Outlays of the U.S. Government, February 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	58	.....	58	288	.....	288	263	.....	263
Other	16	.....	16	217	.....	217	109	.....	109
Minerals Management Service	55	.....	55	300	.....	300	297	.....	297
Office of Surface Mining Reclamation and Enforcement	21	.....	21	135	.....	135	117	.....	117
Total—Land and minerals management	149	.....	149	940	.....	940	786	.....	786
Water and science:									
Bureau of Reclamation:									
Construction program	30	.....	30	134	.....	134	109	.....	109
Operation and maintenance	20	.....	20	97	.....	97	104	.....	104
Other	44	13	31	172	85	87	197	85	112
Central Utah project .....	(* *)	.....	(* *)	24	.....	24	15	.....	15
Geological Survey	30	.....	30	198	.....	198	239	.....	239
Bureau of Mines	14	3	11	69	10	59	79	11	68
Total—Water and science	138	15	123	694	96	599	743	96	648
Fish and wildlife and parks:									
United States Fish and Wildlife Service	95	.....	95	479	.....	479	510	.....	510
National Biological Survey	15	.....	15	49	.....	49	50	.....	50
National Park Service	104	.....	104	603	.....	603	596	.....	596
Total—Fish and wildlife and parks	214	.....	214	1,131	.....	1,131	1,156	.....	1,156
Bureau of Indian Affairs:									
Operation of Indian programs	90	.....	90	653	.....	653	615	.....	615
Indian tribal funds	13	.....	13	75	.....	75	44	.....	44
Other	24	1	23	184	5	179	182	4	178
Total—Bureau of Indian Affairs	127	1	126	912	5	907	841	4	837
Territorial and international affairs	42	.....	42	323	.....	323	153	.....	153
Departmental offices	14	.....	14	92	.....	92	56	.....	56
Proprietary receipts from the public .....	.....	111	-111	.....	739	-739	.....	798	-798
Intrabudgetary transactions	-5	.....	-5	-108	.....	-108	-31	.....	-31
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Total—Department of the Interior	680	127	553	3,984	839	3,144	3,704	898	2,806
Department of Justice:									
Legal activities	213	.....	213	1,046	.....	1,046	928	.....	928
Federal Bureau of Investigation	142	.....	142	790	.....	790	843	.....	843
Drug Enforcement Administration	57	.....	57	381	.....	381	300	.....	300
Immigration and Naturalization Service	125	.....	125	689	.....	689	576	.....	576
Federal Prison System	206	10	196	1,131	53	1,078	895	48	847
Office of Justice Programs	104	.....	104	426	.....	426	350	.....	350
Other	3	.....	3	211	.....	211	340	.....	340
Intrabudgetary transactions	-5	.....	-5	-21	.....	-21	-4	.....	-4
Offsetting governmental receipts .....	.....	106	-106	.....	301	-301	.....	198	-198
Total—Department of Justice	845	115	730	4,654	354	4,300	4,229	245	3,983
Department of Labor:									
Employment and Training Administration:									
Training and employment services	295	.....	295	1,722	.....	1,722	1,573	.....	1,573
Community Service Employment for Older Americans	29	.....	29	155	.....	155	157	.....	157
Federal unemployment benefits and allowances	21	.....	21	109	.....	109	50	.....	50
State unemployment insurance and employment service operations	52	.....	52	58	.....	58	-56	.....	-56
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	.....	.....	.....	2,511	.....	2,511

Table 5. Outlays of the U.S. Government, February 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,039	.....	2,039	8,850	.....	8,850	13,122	.....	13,122
State administrative expenses	233	.....	233	1,324	.....	1,324	1,426	.....	1,426
Federal administrative expenses	34	.....	34	93	.....	93	81	.....	81
Veterans employment and training	15	.....	15	76	.....	76	74	.....	74
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	7	.....	7	27	.....	27	30	.....	30
Other	2	.....	2	9	.....	9	8	.....	8
Total—Unemployment trust fund	2,330	.....	2,330	10,379	.....	10,379	14,742	.....	14,742
Other	6	.....	6	33	.....	33	33	.....	33
Total—Employment and Training Administration	2,733	.....	2,733	12,457	.....	12,457	19,008	.....	19,008
Pension Benefit Guaranty Corporation	348	332	16	644	496	148	622	149	473
Employment Standards Administration:									
Salaries and expenses	15	.....	15	93	.....	93	90	.....	90
Special benefits	107	.....	107	-515	.....	-515	-478	.....	-478
Black lung disability trust fund	47	.....	47	236	.....	236	248	.....	248
Other	9	.....	9	60	.....	60	54	.....	54
Occupational Safety and Health Administration	22	.....	22	116	.....	116	115	.....	115
Bureau of Labor Statistics	17	.....	17	111	.....	111	104	.....	104
Other	46	.....	46	176	.....	176	178	.....	178
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	2	-2	.....	1	-1
Intrabudgetary transactions	-61	.....	-61	-225	.....	-225	-2,757	.....	-2,757
Total—Department of Labor	3,284	332	2,951	13,152	498	12,655	17,184	150	17,034
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	258	.....	258	768	.....	768	810	.....	810
Acquisition and maintenance of buildings abroad	60	.....	60	211	.....	211	237	.....	237
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	129	.....	129	125	.....	125
Foreign Service retirement and disability fund	37	.....	37	185	.....	185	159	.....	159
Other	8	.....	8	36	.....	36	55	.....	55
Total—Administration of Foreign Affairs	363	.....	363	1,330	.....	1,330	1,385	.....	1,385
International organizations and Conferences	69	.....	69	1,176	.....	1,176	1,128	.....	1,128
Migration and refugee assistance	37	.....	37	289	.....	289	268	.....	268
International narcotics control	11	.....	11	46	.....	46	51	.....	51
Other	8	.....	8	22	.....	22	19	.....	19
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions .....	(* *)	.....	(* *)	-182	.....	-182	-176	.....	-176
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	488	.....	488	2,681	.....	2,681	2,675	.....	2,675
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,342	.....	1,342	7,442	.....	7,442	7,357	.....	7,357
Other	6	.....	6	60	.....	60	49	.....	49
Other programs	19	.....	19	90	.....	90	114	.....	114
Total—Federal Highway Administration	1,366	.....	1,366	7,592	.....	7,592	7,519	.....	7,519
National Highway Traffic Safety Administration	13	.....	13	105	.....	105	100	.....	100
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation .....	.....	.....	.....	492	.....	492	319	.....	319
Other	15	1	15	86	4	82	159	4	155
Total—Federal Railroad Administration	15	1	15	578	4	573	478	4	474

Table 5. Outlays of the U.S. Government, February 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	184	.....	184	304	.....	304	-30	.....	-30
Discretionary grants	179	.....	179	826	.....	826	653	.....	653
Other	42	.....	42	787	.....	787	875	.....	875
Total—Federal Transit Administration	405	.....	405	1,917	.....	1,917	1,498	.....	1,498
Federal Aviation Administration:									
Operations	125	.....	125	798	.....	798	949	.....	949
Airport and airway trust fund:									
Grants-in-aid for airports	178	.....	178	863	.....	863	721	.....	721
Facilities and equipment	164	.....	164	1,024	.....	1,024	946	.....	946
Research, engineering and development	18	.....	18	89	.....	89	81	.....	81
Operations	204	.....	204	1,117	.....	1,117	860	.....	860
Total—Airport and airway trust fund	564	.....	564	3,093	.....	3,093	2,608	.....	2,608
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Total—Federal Aviation Administration	689	(*)	689	3,891	(*)	3,890	3,557	(*)	3,557
Coast Guard:									
Operating expenses	213	.....	213	1,011	.....	1,011	972	.....	972
Acquisition, construction, and improvements	22	.....	22	136	.....	136	121	.....	121
Retired pay	48	.....	48	221	.....	221	192	.....	192
Other	17	(*)	16	116	2	114	115	2	112
Total—Coast Guard	299	(*)	299	1,485	2	1,482	1,400	2	1,397
Maritime Administration	48	28	20	269	72	197	337	97	240
Other	14	2	12	175	3	172	174	2	172
Proprietary receipts from the public .....	.....	(*)	(*)	.....	2	-2	.....	1	-1
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	13	.....	13
Offsetting governmental receipts .....	.....	5	-5	.....	27	-27	.....	28	-28
Total—Department of Transportation	2,850	36	2,814	16,011	110	15,901	15,077	136	14,941
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-160	2	-162	-819	8	-827	-460	5	-465
Other	28	.....	28	85	.....	85	17	.....	17
Financial Management Service:									
Salaries and expenses	20	.....	20	100	.....	100	91	.....	91
Payment to the Resolution Funding Corporation .....	.....	.....	.....	1,164	.....	1,164	1,164	.....	1,164
Claims, judgements, and relief acts	89	.....	89	320	.....	320	152	.....	152
Net interest paid to loan guarantee financing accounts	604	.....	604	766	.....	766	2	.....	2
Other	10	.....	10	43	.....	43	67	.....	67
Total—Financial Management Service	722	.....	722	2,393	.....	2,393	1,476	.....	1,476
Federal Financing Bank	-102	.....	-102	122	.....	122	121	.....	121
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	29	.....	29	163	.....	163	157	.....	157
Internal revenue collections for Puerto Rico	23	.....	23	100	.....	100	96	.....	96
United States Customs Service	153	.....	153	750	.....	750	745	.....	745
Bureau of Engraving and Printing .....	(*)	.....	(*)	25	.....	25	18	.....	18
United States Mint	1	.....	1	-49	.....	-49	-16	.....	-16
Bureau of the Public Debt	17	.....	17	112	.....	112	104	.....	104
Internal Revenue Service:									
Processing tax returns and assistance	130	.....	130	635	.....	635	614	.....	614
Tax law enforcement	316	.....	316	1,716	.....	1,716	1,489	.....	1,489
Information systems	101	.....	101	606	.....	606	406	.....	406
Payment where earned income credit exceeds liability for tax	3,140	.....	3,140	3,391	.....	3,391	5,202	.....	5,202
Health insurance supplement to earned income credit .....	.....	.....	.....	.....	.....	.....	340	.....	340
Refunding internal revenue collections, interest	114	.....	114	1,009	.....	1,009	1,151	.....	1,151
Other	15	.....	15	75	.....	75	63	.....	63
Total—Internal Revenue Service	3,817	.....	3,817	7,431	.....	7,431	9,265	.....	9,265

Table 5. Outlays of the U.S. Government, February 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
United States Secret Service	33	.....	33	230	.....	230	195	.....	195
Comptroller of the Currency	34	85	-51	187	187	(* *)	231	281	-51
Office of Thrift Supervision	12	2	10	71	75	-5	78	82	-4
Interest on the public debt:									
Public issues (accrual basis)	18,030	.....	18,030	93,834	.....	93,834	84,127	.....	84,127
Special issues (cash basis)	1,229	.....	1,229	47,458	.....	47,458	42,590	.....	42,590
Total—Interest on the public debt	19,259	.....	19,259	141,292	.....	141,292	126,717	.....	126,717
Other	4	.....	4	20	.....	20	24	.....	24
Proprietary receipts from the public .....	.....	1,097	-1,097	.....	2,441	-2,441	.....	770	-770
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-288	.....	-288	-3,448	.....	-3,448	-3,796	.....	-3,796
Offsetting governmental receipts .....	.....	125	-125	.....	441	-441	.....	324	-324
Total—Department of the Treasury	23,581	1,311	22,270	148,663	3,154	145,509	134,974	1,463	133,511
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,190	.....	1,190	6,540	.....	6,540	6,214	.....	6,214
Other	54	20	34	294	115	178	291	110	181
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	55	30	25	291	200	91	716	295	421
Loan guaranty revolving fund	46	37	9	208	168	40	610	193	417
Other	8	5	3	83	53	29	235	135	100
Compensation and pensions	1,492	.....	1,492	5,959	.....	5,959	7,049	.....	7,049
Readjustment benefits	102	.....	102	507	.....	507	481	.....	481
Post-Vietnam era veterans education account	6	.....	6	27	.....	27	37	.....	37
Insurance funds:									
National service life	100	.....	100	482	.....	482	476	.....	476
United States government life	1	.....	1	7	.....	7	8	.....	8
Veterans special life	13	3	10	58	86	-28	55	85	-30
Other	-7	.....	-7	6	.....	6	-15	.....	-15
Total—Veterans Benefits Administration	1,817	75	1,741	7,628	507	7,121	9,652	709	8,944
Construction	36	(* *)	36	240	(* *)	240	271	(* *)	271
Departmental administration	80	.....	80	573	.....	573	486	.....	486
Proprietary receipts from the public:									
National service life .....	.....	21	-21	.....	114	-114	.....	153	-153
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	56	-56	.....	286	-286	.....	279	-279
Intrabudgetary transactions	-2	.....	-2	-7	.....	-7	-9	.....	-9
Total—Department of Veterans Affairs	3,174	173	3,002	15,268	1,022	14,247	16,905	1,252	15,653
Environmental Protection Agency:									
Program and research operations	69	.....	69	381	.....	381	332	.....	332
Abatement, control, and compliance	103	.....	103	578	.....	578	511	.....	511
Water infrastructure financing	136	.....	136	824	.....	824	822	.....	822
Hazardous substance superfund	113	.....	113	559	.....	559	529	.....	529
Other	28	(* *)	28	432	(* *)	432	415	2	413
Proprietary receipts from the public .....	.....	21	-21	.....	122	-122	.....	75	-75
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	-250	.....	-250
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	3	-3	.....	4	-4
Total—Environmental Protection Agency	450	21	429	2,523	124	2,399	2,360	81	2,280
General Services Administration:									
Real property activities	410	.....	410	62	.....	62	-171	.....	-171
Personal property activities	36	.....	36	-74	.....	-74	-107	.....	-107
Information Resources Management Service	15	.....	15	112	.....	112	56	.....	56
Other	-33	.....	-33	62	.....	62	42	.....	42
Proprietary receipts from the public .....	.....	-2	2	.....	-2	2	.....	1	-1
Total—General Services Administration	429	-2	431	163	-2	165	-179	1	-180

Table 5. Outlays of the U.S. Government, February 1995 and Other Periods—Continued
(\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Human space flight	270	.....	270	665	.....	665	.....	.....	.....
Science, aeronautics and technology	191	.....	191	721	.....	721	.....	.....	.....
Mission support	160	.....	160	706	.....	706	.....	.....	.....
Research and development	379	.....	379	1,894	.....	1,894	2,742	.....	2,742
Space flight, control and data communications	48	.....	48	990	.....	990	1,989	.....	1,989
Construction of facilities	21	.....	21	125	.....	125	172	.....	172
Research and program management	2	.....	2	82	.....	82	620	.....	620
Other	1	.....	1	6	.....	6	6	.....	6
Total—National Aeronautics and Space Administration	1,072	.....	1,072	5,188	.....	5,188	5,529	.....	5,529
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	458	.....	458	1,658	.....	1,658	1,583	.....	1,583
Payment to civil service retirement and disability fund	3,164	.....	3,164	15,738	.....	15,738	14,830	.....	14,830
Civil service retirement and disability fund	1,254	1,392	-138	6,349	6,655	-306	6,141	6,424	-283
Employees health benefits fund	132	272	-139	673	1,129	-456	566	1,098	-532
Employees life insurance fund	1	1	(" ")	3	3	(" ")	3	3	(" ")
Retired employees health benefits fund	-5	.....	-5	29	.....	29	56	.....	56
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund:	.....	.....	.....	.....	.....	.....	.....	.....	.....
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-2	.....	-2	-13	.....	-13	-14	.....	-14
Total—Office of Personnel Management	5,002	1,664	3,337	24,436	7,787	16,649	23,166	7,526	15,641
Small Business Administration:									
Public enterprise funds:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Business loan fund	19	30	-12	154	142	12	267	187	80
Disaster loan fund	34	18	16	252	107	145	81	136	-55
Other	1	1	(" ")	9	6	3	11	5	6
Other	59	(" ")	59	236	(" ")	235	198	(" ")	198
Total—Small Business Administration	113	49	64	651	256	396	557	328	229
Other Independent agencies:									
Action	11	.....	11	72	.....	72	57	.....	57
Board for International Broadcasting	27	.....	27	93	.....	93	83	.....	83
Corporation for National and Community Service	-1	.....	-1	74	.....	74	96	.....	96
Corporation for Public Broadcasting .....	.....	.....	.....	286	.....	286	275	.....	275
District of Columbia:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal payment .....	.....	.....	.....	714	.....	714	698	.....	698
Other	-3	.....	-3	1	12	-11	6	12	-6
Equal Employment Opportunity Commission	23	(" ")	23	101	(" ")	101	94	(" ")	94
Export-Import Bank of the United States	46	111	-65	749	464	285	439	1,183	-744
Federal Communications Commission	9	3	6	60	23	38	55	14	41
Federal Deposit Insurance Corporation:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bank insurance fund	106	2,083	-1,977	1,075	5,077	-4,002	1,110	6,572	-5,462
Savings association insurance fund	2	364	-361	21	488	-467	8	518	-509
FSLIC resolution fund	430	99	331	1,146	588	557	938	1,416	-478
Affordable housing and bank enterprise .....	.....	.....	.....	2	.....	2	-1	.....	-1
Federal Emergency Management Agency:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Public enterprise funds	30	22	7	235	125	110	222	133	88
Disaster relief	138	.....	138	1,062	.....	1,062	1,300	.....	1,300
Emergency management planning and assistance	18	.....	18	108	.....	108	96	.....	96
Other	25	(" ")	25	127	5	122	92	.....	92
Federal Trade Commission	5	.....	5	29	.....	29	36	.....	36
Interstate Commerce Commission	2	.....	2	17	.....	17	17	.....	17
Legal Services Corporation	35	.....	35	193	.....	193	163	.....	163
National Archives and Records Administration	43	(" ")	43	111	(" ")	111	93	(" ")	92
National Credit Union Administration:	.....	.....	.....	.....	.....	.....	.....	.....	.....
Credit union share insurance fund	-15	6	-21	-37	12	-49	13	198	-185
Central liquidity facility .....	.....	.....	.....	5	5	(" ")	36	36	(" ")
Other	9	1	8	18	2	16	9	47	-37

Table 5. Outlays of the U.S. Government, February 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	15	.....	15	77	.....	77	75	.....	75
National Endowment for the Humanities	13	.....	13	66	.....	66	64	.....	64
National Labor Relations Board	12	.....	12	74	.....	74	70	.....	70
National Science Foundation	216	.....	216	1,030	.....	1,030	1,003	.....	1,003
Nuclear Regulatory Commission	39	75	-36	220	263	-43	211	226	-15
Panama Canal Commission	43	46	-3	228	245	-17	219	231	-12
Postal Service:									
Public enterprise funds (off-budget)	3,831	4,325	-494	21,074	22,656	-1,582	20,330	20,552	-222
Payment to the Postal Service fund .....	.....	.....	.....	84	.....	84	85	.....	85
Railroad Retirement Board:									
Federal windfall subsidy	21	.....	21	107	.....	107	115	.....	115
Federal payments to the railroad retirement accounts ...	(* *)	.....	(* *)	109	.....	109	25	.....	25
Rail industry pension fund:									
Advances from FOASDI fund	-92	.....	-92	-456	.....	-456	-450	.....	-450
OASDI certifications	92	.....	92	456	.....	456	450	.....	450
Administrative expenses	5	.....	5	29	.....	29	32	.....	32
Interest on refunds of taxes .....	(* *)	.....	(* *)	17	.....	17	18	.....	18
Other .....	(* *)	.....	(* *)	3	.....	3	3	.....	3
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	-109	.....	-109	-25	.....	-25
Supplemental annuity pension fund	250	.....	250	1,196	.....	1,196	1,209	.....	1,209
Railroad Social Security equivalent benefit account	407	.....	407	2,040	.....	2,040	1,970	.....	1,970
Other .....	(* *)	.....	(* *)	1	.....	1	1	.....	1
Total—Railroad Retirement Board	683	.....	683	3,392	.....	3,392	3,347	.....	3,347
Resolution Trust Corporation	135	834	-699	2,199	7,950	-5,751	6,692	6,135	557
Securities and Exchange Commission	5	.....	5	53	.....	53	61	.....	61
Smithsonian Institution	44	.....	44	173	.....	173	129	.....	129
Tennessee Valley Authority	777	685	92	3,887	4,030	857	3,974	3,355	618
United States Information Agency	108	.....	108	459	(* *)	459	443	(* *)	443
Other	391	135	256	1,214	946	268	1,006	560	446
Total—Other independent agencies	7,251	8,789	-1,538	40,494	41,892	-1,397	43,644	41,189	2,455
Undistributed offsetting receipts:									
Other interest .....	.....	.....	.....	.....	(* *)	(* *)	.....	(* *)	(* *)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,024	.....	-1,024	-5,081	.....	-5,081	-5,334	.....	-5,334
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-145	.....	-145	-764	.....	-764	-775	.....	-775
Postal Service employer contributions	-48	.....	-48	-229	.....	-229	-196	.....	-196
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-441	.....	-441	-2,063	.....	-2,063	-2,229	.....	-2,229
Payments for military service credits .....	.....	.....	.....	17	.....	17	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-79	.....	-79	-369	.....	-369	-241	.....	-241
Payments for military service credits .....	.....	.....	.....	-17	.....	-17	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-9	.....	-9	-43	.....	-43	-43	.....	-43
Office of Personnel Management:									
Civil service retirement and disability fund	-746	.....	-746	-3,922	.....	-3,922	-3,989	.....	-3,989
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement	-2,491	.....	-2,491	-12,471	.....	-12,471	-12,806	.....	-12,806

Table 5. Outlays of the U.S. Government, February 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-5	.....	-5	-9	.....	-9	-10	.....	-10
Department of Defense—Civil:									
Corps of Engineers	-2	.....	-2	-8	.....	-8	-29	.....	-29
Military retirement fund	-245	.....	-245	-5,583	.....	-5,583	-5,020	.....	-5,020
Education benefits fund	-5	.....	-5	-22	.....	-22	-25	.....	-25
Soldiers' and airmen's home permanent fund	-1	.....	-1	-5	.....	-5	-4	.....	-4
Other .....	(* *)	.....	(* *)	-1	.....	-1	(* *)	.....	(* *)
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-8	.....	-8	-5,355	.....	-5,355	-5,279	.....	-5,279
Federal supplementary medical insurance trust fund ..	-15	.....	-15	-935	.....	-935	-1,027	.....	-1,027
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-114	.....	-114	-15,242	.....	-15,242	-13,766	.....	-13,766
Federal disability insurance trust fund	-17	.....	-17	-845	.....	-845	-380	.....	-380
Department of Labor:									
Unemployment trust fund	-19	.....	-19	-1,314	.....	-1,314	-1,272	.....	-1,272
Department of State:									
Foreign Service retirement and disability fund .....	(* *)	.....	(* *)	-299	.....	-299	-280	.....	-280
Department of Transportation:									
Highway trust fund	-10	.....	-10	-524	.....	-524	-713	.....	-713
Airport and airway trust fund	-6	.....	-6	-380	.....	-380	-419	.....	-419
Oil spill liability trust fund .....	(* *)	.....	(* *)	-3	.....	-3	-3	.....	-3
Department of Veterans Affairs:									
National service life insurance fund	-1	.....	-1	-537	.....	-537	-537	.....	-537
United States government life Insurance Fund .....	(* *)	.....	(* *)	-4	.....	-4	-5	.....	-5
Environmental Protection Agency .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
National Aeronautics and Space Administration .....	(* *)	.....	(* *)	-1	.....	-1	-1	.....	-1
Office of Personnel Management:									
Civil service retirement and disability fund	-43	.....	-43	-13,848	.....	-13,848	-12,948	.....	-12,948
Independent agencies:									
Railroad Retirement Board	-123	.....	-123	-300	.....	-300	-378	.....	-378
Other	-3	.....	-3	-9	.....	-9	-7	.....	-7
Other	-13	.....	-13	-62	.....	-62	-38	.....	-38
Total—Interest received by trust funds	-634	.....	-634	-45,283	.....	-45,283	-42,140	.....	-42,140
Rents and royalties on the outer continental shelf lands ..	.....	197	-197	.....	970	-970	.....	1,163	-1,163
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spectrum auction proceeds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Undistributed offsetting receipts	-3,125	197	-3,322	-57,754	970	-58,724	-54,946	1,163	-56,109
Total outlays	139,100	18,565	120,536	702,451	86,522	615,929	683,552	82,412	601,141
Total on-budget	108,296	14,238	94,058	566,226	63,864	502,362	552,920	61,857	491,063
Total off-budget	30,804	4,326	26,478	136,226	22,658	113,568	130,633	20,555	110,078
Total surplus (+) or deficit			-37,992			-94,078			-117,827
Total on-budget			-39,653			-115,593			-135,220
Total off-budget			+1,661			+21,515			+17,393

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	20,872	18,006
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	93,643	93,373
Governmental receipts	1,048	826
Total receipts offset against outlays	115,564	112,206

¹Includes an adjustment of \$84 million in September 1994 to reflect intrabudgetary transactions previously reported as offsetting collections for the "Rural Telephone Equity Fund".

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

³Outlays have been decreased by \$1,194 million in January 1995 to reflect outlays previously reported as a deposit fund by the Department of Housing and Urban Development.

⁴This amount is partially estimated and will be adjusted pending further analysis of the accounting data.

⁵Outlays have been decreased in September 1994 by \$349 million to reflect the redemption of government agency securities previously reported as outlays by the Federal Deposit Insurance Corporation.

*The Postal Service accounting is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through 2/3 and estimates for \$1,701 million through 2/28.

⁷Outlays have been decreased and miscellaneous liabilities correspondingly decreased by \$1,115 million, \$216 million, \$85 million, and \$322 million in October 1994, November 1994, December 1994 and January 1995, respectively, to reflect activity erroneously reported by the Postal Service.

⁸Outlays have been increased and funds held outside the Treasury correspondingly decreased by \$152 million in December 1994 to reflect erroneous reporting by the Tennessee Valley Authority.

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, February 1995 and Other Periods
[\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	38,471	161,548	148,052	4,677,750	4,800,827	4,839,298
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	38,471	161,548	148,052	4,692,750	4,815,827	4,854,298
Plus premium on public debt securities	-9	-40	26	1,333	1,301	1,292
Less discount on public debt securities	32	2,457	-5,987	78,631	81,056	81,088
Total public debt securities net of Premium and discount	38,430	159,050	154,065	4,615,453	4,736,074	4,774,504
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	59	-1,739	1,051	28,194	26,396	26,455
Total federal securities	38,489	157,312	155,116	4,643,647	4,762,470	4,800,959
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	-519	45,468	35,685	1,213,104	1,259,092	1,258,572
Less discount on federal securities held as investments of government accounts	-36	135	-5,999	1,684	1,854	1,818
Net federal securities held as investments of government accounts	-483	45,333	41,685	1,211,421	1,257,237	1,256,754
Total borrowing from the public	38,972	111,978	113,432	3,432,226	3,505,232	3,544,204
Accrued interest payable to the public	-15,024	-9,257	-11,199	43,287	49,055	34,031
Allocations of special drawing rights	87	132	-94	7,189	7,235	7,322
Deposit funds	800	180	-1,541	7,316	6,596	7,396
Miscellaneous liability accounts (includes checks Outstanding etc.)	1,058	2-4,340	219	4,938	-461	598
Total liability accounts	25,893	98,594	100,817	3,494,957	3,567,658	3,593,551
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ³						
Federal Reserve account	-7,073	42	-12,403	6,848	13,964	6,890
Tax and loan note accounts	-6,926	-140	-1,958	29,094	35,880	28,954
Balance	-13,999	-98	-14,360	35,942	49,844	35,844
Special drawing rights:						
Total holdings	1,003	1,187	92	9,971	10,154	11,158
SDR certificates issued to Federal Reserve banks .....	.....	.....	.....	-8,018	-8,018	-8,018
Balance	1,003	1,187	92	1,953	2,136	3,140
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	469	717	-507	7,163	7,410	7,879
Letter of credit issued to IMF	578	556	34	-25,923	-25,945	-25,367
Dollar deposits with the IMF	-1	-3	(" ")	-96	-98	-99
Receivable/Payable (-) for interim maintenance of value adjustments	-314	-486	343	-837	-1,009	-1,323
Balance	733	784	-129	12,069	12,120	12,853
Loans to International Monetary Fund .....	.....	.....	.....	(" ")	(" ")	(" ")
Other cash and monetary assets	787	43,899	3,279	21,417	24,529	25,316
Total cash and monetary assets	-11,477	5,772	-11,119	71,380	88,629	77,152
Net activity, guaranteed loan financing	36	-468	-2,075	-9,806	-10,310	-10,274
Net activity, direct loan financing	103	2,758	713	12,726	15,381	15,485
Miscellaneous asset accounts	-709	-3,268	-4,258	-1,386	-3,945	-4,654
Total asset accounts	-12,047	4,794	-16,738	72,915	89,756	77,709
Excess of liabilities (+) or assets (-)	+37,940	+93,800	+117,555	+3,422,042	+3,477,902	+3,515,842
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	52	278	272	.....	227	278
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	+37,992	+94,078	+117,827	+3,422,042	+3,478,128	+3,516,120

¹Outlays have been decreased by \$1,194 million in January 1995 to reflect outlays previously reported as a deposit fund by the Department of Housing and Urban Development.

²Outlays have been decreased and miscellaneous liabilities correspondingly decreased by \$1,115 million, \$216 million, \$85 million, and \$322 million in October 1994, November 1994, December 1994 and January 1995, respectively, to reflect activity erroneously reported by the Postal Service.

³Major sources of information used to determine Treasury's operating cash income include Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service Centers, the Bureau of the Public Debt and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed.

⁴Outlays have been increased and funds held outside the Treasury correspondingly decreased by \$152 million in December 1994 to reflect erroneous reporting by the Tennessee Valley Authority.

... No Transactions.

(" ") Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, February 1995 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,481,030	3,422,146	3,218,965
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results	-3,128	-104	526
Excess of liabilities beginning of period (current basis)	3,477,902	3,422,042	3,219,491
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	37,992	94,078	117,827
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	37,992	94,078	117,827
Total-on-budget (Table 2)	39,653	115,593	135,220
Total-off-budget (Table 2)	-1,661	-21,515	-17,393
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-52	-278	-272
Profit on sale of gold .....	(" ")	(" ")	.....
Total-transactions not applied to current year's Surplus or deficit	-52	-278	-272
Excess of liabilities close of period	3,515,842	3,515,842	3,337,046

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, February 1995 and Other Periods

Classification	[\$ millions]					
	This Month	Net Transactions (-) denotes net reduction of liability accounts		Account Balances Current Fiscal Year		
		Fiscal Year to Date		Beginning of		Close of This month
	This Year	Prior Year	This Year	This Month		
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States .....	.....	.....	.....	(" ")	(" ")	(" ")
Federal Deposit Insurance Corporation:						
FSLIC resolution fund .....	.....	-32	-145	1189	158	158
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	.....	.....	(" ")	6	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	1	-52	-114	112	59	60
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Federal Transit Administration .....	.....	.....	-547	.....	.....	.....
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(" ")	(" ")	(" ")
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	7	6	192	197	199
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration .....	.....	.....	.....	298	298	298
Tennessee Valley Authority	57	-1,662	1,852	26,121	24,403	24,460
Total, agency securities	59	-1,739	1,051	28,194	26,396	26,455

¹Outlays have been decreased in September 1994 by \$349 million to reflect the redemption of government agency securities previously reported as outlays by the Federal Deposit Insurance Corporation.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, February 1995 and Other Periods

[\$ millions]

Classification	Transactions		Account Balances Current Fiscal Year			
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund	337	405	413	750	750	
Agency for International Development:						
International Debt Reduction			315	315	315	
Housing and other credit guaranty programs			125	125	125	
Private sector revolving fund			1	1	1	
Overseas Private Investment Corporation	21	22	8	16	17	38
Department of Agriculture:						
Foreign assistance programs	-7	354	550	544	544	544
Commodity Credit Corporation	173	-9,075	-12,034	16,909	7,661	7,833
Farmers Home Administration:						
Agriculture credit insurance fund	-1,748	-1,285	4,032	2,284	2,284	2,284
Self-help housing land development fund	1	1	(*)	1	1	1
Rural housing insurance fund	1,177	2,133	4,497	5,674	5,674	5,674
Rural Development Administration:						
Rural development insurance fund	715	561	2,091	2,806	2,806	2,806
Rural development loan fund	40	29	21	61	61	61
Federal Crop Insurance Corporation		-113				
Rural Electrification Administration:						
Rural communication development fund		31	57	57	57	57
Rural electrification and telephone revolving fund	695	242	8,212	8,907	8,907	8,907
Rural Telephone Bank	-1	97	-15	586	684	683
Department of Education:						
Guaranteed student loans			1,605	1,605	1,605	1,605
College housing and academic facilities fund	4,887	14	596	5,482	5,482	5,482
College housing loans		(*)	411	411	411	411
Department of Energy:						
Isotope production and distribution fund	-14		14			
Bonneville power administration fund	-60	-5	158	2,617	2,672	2,612
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration	-21		783	762	762	762
Housing for the edery and handicapped	-770	-475	8,484	7,714	7,714	7,714
Public and Indian housing:						
Low-rent public housing		25	135	135	135	135
Department of the Interior:						
Bureau of Reclamation Loans		6	11	11	11	11
Bureau of Mines, Helium Fund			252	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	8	9	26	34	34	34
Department of Justice:						
Federal prison industries, incorporated			20	20	20	20
Department of Transportation:						
Federal Highway Administration:						
High priority quarters loan fund	20	20				20
Federal Railroad Administration:						
Railroad rehabilitation and improvement						
financing funds	14	14	14	14	14	28
Amtrak corridor improvement loans	(*)		2	3	3	3
Other			(*)	(*)	(*)	(*)
Federal Aviation Administration:						
Aircraft purchase loan guarantee program	(*)	(*)	(*)	(*)	(*)	(*)
Department of the Treasury:						
Federal Financing Bank revolving fund	-770	-8,969	-6,024	94,357	86,157	85,388
Department of Veterans Affairs:						
Loan guaranty revolving fund	903	1,158	1,107	2,011	2,011	2,011
Guaranty and indemnity fund	586	612	181	767	767	767
Direct loan revolving fund	13	7	2	14	14	14
Vocational rehabilitation revolving fund		1	2	2	2	2

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, February 1995 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
Environmental Protection Agency:						
Abatement, control, and compliance loan program .....	.....	11	10	26	37	37
Small Business Administration:						
Business loan and revolving fund .....	.....	.....	.....	7,289	7,289	7,289
Independent agencies:						
Export-Import Bank of the United States .....	.....	-25	811	2,632	2,607	2,607
Federal Emergency Management Agency:						
National insurance development fund .....	.....	175	125	87	262	262
Pennsylvania Avenue Development Corporation:						
Land aquisition and development fund .....	.....	.....	.....	85	85	85
Railroad Retirement Board:						
Railroad retirement account .....	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	257	1,252	1,234	2,781	3,777	4,033
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	-347	-9,682	-12,012	163,642	154,307	153,960
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	-27	-96	-83	3,785	3,717	3,689
Department of Agriculture:						
Rural Electrification Administration	51	44	-142	21,916	21,908	21,960
Farmers Home Administration:						
Agriculture credit insurance fund	-95	-95	.....	6,063	6,063	5,968
Rural housing insurance fund .....	.....	-460	.....	24,391	23,931	23,931
Rural development insurance fund .....	.....	.....	.....	3,675	3,675	3,675
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	-47	-49	-145	-192	-192
Department of Education:						
Student Loan Marketing Association .....	.....	.....	-3,030	.....	.....	.....
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund	-9	-18	(* *)	63	54	46
Department of Housing and Urban Development:						
Low rent housing loans and other expenses .....	.....	-58	-54	1,747	1,689	1,689
Community Development Grants	-8	-14	-15	110	104	96
Department of Interior:						
Territorial and international affairs .....	.....	-1	-1	22	21	21
Department of Transportation:						
Federal Railroad Administration	(* *)	-3	-1	15	12	11
Federal Transit Administration .....	.....	-665	488	665	.....	.....
Department of the Treasury:						
Financial Management Service .....	.....	.....	-30	.....	.....	.....
General Services Administration:						
Federal buildings fund	16	95	119	1,780	1,859	1,875
Small Business Administration:						
Business loan and investment fund	-12	-50	-40	581	542	530
Independent agencies:						
Export-Import Bank of the United States .....	.....	-478	-485	3,926	3,449	3,449
Pennsylvania Avenue Development Corporation	11	48	41	250	286	298
Postal Service	-200	-1,100	.....	8,973	8,073	7,873
Resolution Trust Corporation	-498	-5,873	-2,492	26,519	21,144	20,646
Tennessee Valley Authority .....	.....	-200	-250	3,400	3,200	3,200
Total borrowing from the Federal Financing Bank	-770	-8,970	-6,025	109,360	101,159	100,389

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

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1995 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	1	3	2	.....	2	3
Department of Commerce	(*)	3	2	13	16	16
Department of Defense—Military:						
Defense cooperation account .....	.....	-4	-4	5	(*)	(*)
Department of Energy	63	366	243	4,527	4,831	4,893
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund	-408	-570	-306	5,742	5,579	5,171
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	.....	-9	.....	.....	.....
Agency securities .....	.....	.....	-4	16	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	46	219	191	3,713	3,887	3,933
Agency securities .....	.....	.....	(*)	1	1	1
Other .....	.....	19	-26	193	212	212
Department of the Interior	44	549	253	2,722	3,227	3,271
Department of Labor	-19	-149	-6,503	5,330	5,200	5,181
Department of Transportation	14	43	39	974	1,003	1,017
Department of the Treasury	-1,841	-949	27	7,452	8,345	6,504
Department of Veterans Affairs:						
Canteen service revolving fund	-1	3	3	37	41	40
Guaranty and indemnity fund .....	.....	.....	.....	.....	.....	.....
Veterans reopened insurance fund	-3	12	12	524	538	535
Servicemen's group life insurance fund .....	.....	-38	-109	41	4	4
Independent agencies:						
Export-Import Bank of the United States	81	194	873	57	170	251
Federal Deposit Insurance Corporation:						
Bank insurance fund	1,977	4,050	5,539	13,972	16,045	18,022
Savings association insurance fund	362	468	510	2,493	2,599	2,961
FSLIC resolution fund	-332	-590	943	1,649	1,391	1,060
Federal Emergency Management Agency:						
National flood insurance fund	-10	-120	-71	200	90	81
National Credit Union Administration	13	32	222	3,052	3,071	3,084
Postal Service	258	528	900	1,271	1,541	1,799
Tennessee Valley Authority .....	.....	-2,701	1,297	3,954	1,253	1,253
Other	-17	183	83	1,017	1,217	1,200
Other	53	298	-30	2,626	2,871	2,924
Total public debt securities	280	1,849	4,080	61,564	63,133	63,413
Total agency securities .....	.....	.....	-4	17	17	17
Total Federal funds	280	1,849	4,076	61,581	63,150	63,430
Trust funds:						
Legislative Branch:						
Library of Congress	(*)	8	5	4	12	12
United States Tax Court	(*)	(*)	(*)	5	5	5
Other	(*)	5	(*)	27	31	32
The Judiciary:						
Judicial retirement funds	9	36	25	245	272	281
Department of Agriculture	(*)	4	179	273	278	278
Department of Commerce .....	.....	(*)	(*)	(*)	(*)	(*)
Department of Defense—Military:						
Voluntary separation incentive fund	4	5	-46	763	763	768
Other	1	1	4	157	157	158
Department of Defense—Civil:						
Military retirement fund	-623	11,533	11,160	105,367	117,524	116,900
Other	-9	68	8	1,307	1,384	1,375

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1995 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund	-1,184	3,416	798	128,716	133,316	132,132
Federal supplementary medical insurance trust fund	613	-980	918	21,489	19,895	20,508
Other	-3	26	47	836	865	862
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund	128	3,933	19,335	413,425	417,229	417,357
Federal disability insurance trust fund	948	19,274	-1,933	6,100	24,426	25,374
Department of the Interior	-53	36	4	234	323	271
Department of Justice	6	58	82	.....	52	58
Department of Labor:						
Unemployment trust fund	500	-358	-3,056	39,788	38,930	39,430
Other	12	-26	-30	59	21	34
Department of State:						
Foreign Service retirement and disability fund	-25	345	284	7,179	7,550	7,525
Other	2	-9	12	50	39	40
Department of Transportation:						
Highway trust fund	734	1,168	-1,358	17,694	18,128	18,862
Airport and airway trust fund	-212	-609	-251	12,206	11,809	11,597
Other	22	180	-63	1,683	1,840	1,863
Department of the Treasury	91	-3	43	247	152	244
Department of Veterans Affairs:						
General post fund, national homes	-1	-1	(* *)	38	38	37
National service life insurance	-82	164	192	11,852	12,098	12,017
United States government life Insurance Fund	-1	-2	-3	115	114	113
Veterans special life insurance fund	-10	28	29	1,509	1,546	1,537
Environmental Protection Agency	32	493	304	6,250	6,711	6,743
National Aeronautics and Space Administration	(* *)	(* *)	(* *)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund	-2,058	3,847	3,989	338,889	344,794	342,736
Employees health benefits fund	137	312	335	7,572	7,747	7,884
Employees life insurance fund	137	456	548	14,929	15,248	15,385
Retired employees health benefits fund	(* *)	(* *)	(* *)	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	1	1	1	53	53	54
Japan-United States Friendship Commission	(* *)	(* *)	(* *)	17	17	17
Railroad Retirement Board	82	85	-54	12,203	12,206	12,288
Other	1	125	103	226	350	351
Total public debt securities	-799	43,619	31,609	1,151,523	1,195,942	1,195,143
Total trust funds	-799	43,619	31,609	1,151,523	1,195,942	1,195,143
Grand total	-519	45,468	35,685	1,213,104	1,259,092	1,258,572

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	43,659	37,414	53,736	79,162	33,863								247,833	232,087
Corporation income taxes	3,055	1,497	31,915	3,258	2,060								41,787	38,114
Social insurance taxes and contributions:														
Employment taxes and contributions	31,263	33,786	35,708	38,990	35,667								175,415	163,026
Unemployment insurance	1,073	3,249	230	1,069	2,630								8,251	7,536
Other retirement contributions	351	352	420	383	357								1,862	1,875
Excise taxes	4,272	5,518	4,587	4,555	3,485								22,418	20,360
Estate and gift taxes	1,202	1,220	1,092	1,005	916								5,434	5,672
Customs duties	1,848	1,827	1,747	1,539	1,435								8,396	7,924
Miscellaneous receipts	2,300	2,811	1,375	1,839	2,131								10,456	6,718
Total—Receipts this year	89,024	87,673	130,810	131,801	82,544								521,851	.....
(On-budget)	85,384	82,083	103,860	101,036	54,405								386,768	.....
(Off-budget)	23,639	25,590	26,950	30,765	28,139								135,083	.....
Total—Receipts prior year	78,662	83,102	125,403	122,961	73,186								.....	483,314
(On budget)	55,858	58,695	99,709	94,390	47,191								.....	355,843
(Off budget)	22,804	24,407	25,694	28,571	25,995								.....	127,471
Outlays														
Legislative Branch	354	217	333	222	183								1,307	1,202
The Judiciary	184	169	303	214	188								1,058	923
Executive Office of the President	18	17	26	21	15								96	87
Funds Appropriated to the President:														
International Security Assistance	3,255	310	271	203	101								4,140	4,540
International Development Assistance	726	367	443	472	427								2,436	1,714
Other	-381	452	18	94	133								316	660
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,749	2,973	1,857	1,096	733								8,409	8,119
Other	5,850	3,860	3,649	4,209	3,533								21,101	19,860
Department of Commerce	305	300	304	308	262								1,479	1,313
Department of Defense:														
Military:														
Military personnel	3,713	5,701	8,203	3,280	5,914								26,810	29,397
Operation and maintenance	6,118	7,837	7,312	6,720	7,566								35,553	35,224
Procurement	4,254	4,754	4,727	4,984	4,715								23,436	25,652
Research, development, test, and evaluation	2,501	2,896	3,211	2,752	2,675								14,036	13,741
Military construction	425	537	436	575	505								2,478	1,941
Family housing	247	242	305	277	275								1,345	1,213
Revolving and management funds	147	-311	942	-757	-1,373								-1,351	2,309
Other	275	-222	42	-284	21								-168	279
Total Military	17,680	21,435	25,178	17,548	20,298								102,139	109,755
Civil	2,638	2,656	2,553	2,592	2,542								12,982	12,581
Department of Education	1,949	2,322	3,888	2,764	2,593								13,516	10,001
Department of Energy	1,683	1,330	1,743	1,328	1,255								7,338	7,416
Department of Health and Human Services, except Social Security:														
Public Health Service	1,603	1,588	1,761	1,824	1,829								8,604	7,671
Health Care Financing Administration:														
Grants to States for Medicaid	6,622	7,545	7,321	7,215	6,694								35,397	33,406
Federal hospital ins. trust fund	7,834	8,942	9,757	8,630	8,838								44,000	40,147
Federal supp. med. ins. trust fund	4,799	5,290	5,837	5,014	4,712								25,653	23,716
Other	3,055	3,092	3,015	4,950	3,796								17,908	17,260
Social Security Administration	917	2,200	4,138	1,746	2,238								11,239	12,770
Administration for children and families	2,728	2,519	2,812	3,151	2,524								13,734	13,983
Other	-4,508	-4,525	-4,515	-6,629	-5,486								-25,662	-24,168
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	23,413	23,368	23,810	24,392	24,220								119,203	114,374
Federal disability ins. trust fund	3,289	3,244	3,348	3,417	3,415								16,713	15,112
Other	-630	-7	-17	-1,580	-13								-2,248	-2,570
Department of Housing and Urban Development	2,903	2,426	2,394	2,009	2,227								11,959	10,819

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995—Continued
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of the Interior	884	583	558	567	553								3,144	2,806
Department of Justice	908	818	749	1,094	730								4,300	3,983
Department of Labor:														
Unemployment trust fund	1,650	1,854	2,001	2,543	2,330								10,379	14,742
Other	702	-170	469	653	621								2,276	2,293
Department of State	488	841	664	201	488								2,681	2,675
Department of Transportation:														
Highway trust fund	1,794	1,762	1,416	1,182	1,348								7,502	7,405
Other	1,650	1,737	1,640	1,906	1,466								8,399	7,536
Department of the Treasury:														
Interest on the public debt	19,732	24,912	57,320	20,069	19,259								141,292	126,717
Other	34	-308	1,336	145	3,010								4,217	6,794
Department of Veterans Affairs:														
Compensation and pensions	105	1,457	2,824	81	1,492								5,959	7,049
National service life	64	70	83	71	79								368	322
United States government life	1	1	2	1	1								7	7
Other	1,528	1,784	1,344	1,827	1,429								7,912	8,275
Environmental Protection Agency	438	474	538	520	429								2,399	2,280
General Services Administration	-651	639	462	-717	431								165	-180
National Aeronautics and Space Administration	845	1,143	1,203	926	1,072								5,188	5,529
Office of Personnel Management	3,410	3,118	3,460	3,324	3,337								16,649	15,641
Small Business Administration	65	145	64	58	64								396	229
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	-127	-208	-496	-1,193	-1,977								-4,002	-5,462
Savings association insurance fund	-2	-13	(*)	-91	-361								-467	-509
FSLIC resolution fund	-87	430	33	-149	331								557	-478
Postal Service:														
Public enterprise funds (off-budget)	-467	-326	101	-396	-494								-1,582	-222
Payment to the Postal Service fund	61	.....	.....	23	.....								84	85
Resolution Trust Corporation	-471	-1,502	-2,001	-1,078	-699								-5,751	557
Tennessee Valley Authority	265	239	119	142	92								857	618
Other independent agencies	2,720	1,646	1,710	1,260	1,572								8,907	7,867
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,442	-2,416	-2,564	-2,557	-2,491								-12,471	-12,806
Interest received by trust funds	-611	-5,727	-38,216	-95	-634								-45,283	-42,140
Rents and royalties on outer continental shelf lands	-154	-160	-106	-353	-197								-970	-1,163
Other .....	(*)	(*)	(*)	.....	.....								(*)	(*)
Totals this year:														
Total outlays	120,365	124,915	134,941	115,172	120,536								615,929	.....
(On-budget)	95,307	99,464	123,643	89,890	94,058								502,362	.....
(Off-budget)	25,059	25,452	11,297	25,282	26,478								113,568	.....
Total-surplus (+) or deficit (-)	-31,342	-37,242	-4,130	+16,628	-37,992								-94,078	.....
(On-budget)	-29,922	-37,381	-19,783	+11,146	-39,653								-115,593	.....
(Off-budget)	-1,420	+138	+15,653	+5,483	+1,661								+21,515	.....
Total borrowing from the public	32,457	40,528	-13,316	13,337	38,972								111,978	113,432
Total-outlays prior year	124,085	121,483	133,108	107,713	114,752								.....	601,141
(On-budget)	100,562	96,719	121,425	83,521	88,835								.....	491,063
(Off-budget)	23,523	24,764	11,683	24,192	25,917								.....	110,078
Total-surplus (+) or deficit (-) prior year	-45,422	-38,381	-7,705	+15,248	-41,566								.....	-117,827
(On-budget)	-44,704	-38,024	-21,717	+10,869	-41,644								.....	-135,220
(Off-budget)	-719	-357	+14,012	+4,379	+77								.....	+17,393

... No transactions.

(*) Less than \$500,000.

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of February 28, 1995

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	439	564	-125	2,531	3,093	-562	12,206	11,809	11,597
Black lung disability	55	47	8	254	236	18	.....	.....	.....
Federal disability insurance	4,363	3,415	948	35,660	16,713	18,946	6,100	24,426	25,374
Federal employees life and health .....	.....	-240	240	.....	-594	594	22,503	22,997	23,271
Federal employees retirement	1,163	3,203	-2,039	20,194	15,929	4,266	346,317	352,620	350,546
Federal hospital insurance	7,438	8,838	-1,400	46,466	44,000	2,466	128,716	133,316	132,132
Federal old-age and survivors insurance	24,439	24,220	219	120,190	119,203	987	413,425	417,229	417,357
Federal supplementary medical insurance ...	5,449	4,712	737	25,372	25,653	-281	21,489	19,895	20,508
Highways	1,965	1,540	425	10,141	8,971	1,170	17,694	18,128	18,862
Military advances	753	1,046	-294	4,876	5,417	-541	.....	.....	.....
Railroad retirement	503	662	-158	2,154	3,285	-1,130	12,203	12,206	12,288
Military retirement	1,269	2,277	-1,009	22,134	11,339	10,795	105,367	117,524	116,900
Unemployment	2,707	2,330	377	9,783	10,379	-596	39,788	38,930	39,430
Veterans life insurance	22	112	-90	655	461	194	13,477	13,759	13,666
All other trust	436	528	-92	2,518	1,564	954	12,240	13,103	13,211
Total trust fund receipts and outlays and investments held from Table 6-D	51,002	53,254	-2,253	302,929	265,648	37,281	1,151,523	1,195,942	1,195,143
Less: Interfund transactions	7,032	7,032	.....	90,442	90,442	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	43,969	46,222	-2,253	212,487	175,206	37,281			
Total Federal fund receipts and outlays	41,199	76,938	-35,739	323,038	454,397	-131,359			
Less: Interfund transactions	46	46	.....	140	140	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	41,153	76,893	-35,739	322,898	454,257	-131,359			
Less: offsetting proprietary receipts	2,579	2,579	.....	13,533	13,533	.....		
Net budget receipts & outlays	82,544	120,536	-37,992	521,851	615,929	-94,078			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, February 1995 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	33,863	247,833	232,087
Corporation income taxes	2,060	41,787	38,114
Social insurance taxes and contributions:			
Employment taxes and contributions	35,667	175,415	163,026
Unemployment insurance	2,630	8,251	7,536
Other retirement contributions	357	1,862	1,875
Excise taxes	3,485	22,418	20,360
Estate and gift taxes	916	5,434	5,672
Customs	1,435	8,396	7,924
Miscellaneous	2,131	10,456	6,718
Total	82,544	521,851	483,314
NET OUTLAYS			
National defense	21,461	107,545	115,250
International affairs	1,108	9,956	9,295
General science, space, and technology	1,374	6,886	7,006
Energy	260	2,008	1,943
Natural resources and environment	1,374	9,781	9,083
Agriculture	1,264	9,084	9,692
Commerce and housing credit	-2,978	-9,930	-5,590
Transportation	2,799	15,840	14,796
Community and Regional Development	228	4,749	3,948
Education, training, employment and social services	4,078	22,237	18,491
Health	8,918	45,760	43,108
Medicare	11,829	61,596	56,779
Income security	20,583	87,665	92,547
Social Security	27,632	135,915	129,487
Veterans benefits and services	3,023	14,310	15,772
Administration of justice	1,099	6,461	5,875
General government	1,170	5,726	5,118
Interest	18,002	93,782	82,510
Undistributed offsetting receipts	-2,688	-13,441	-13,969
Total	120,536	615,929	601,141

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

- *Daily Treasury Statement* (Available 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 —* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19 —*
- The United States Budget in Brief, FY 19 —*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

**The release date for the March 1995 Statement
will be 2:00 pm EST April 21, 1995.**

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 512-1800. The subscription price is
\$35.00 per year (domestic), \$43.75 per year (foreign).
No single copies are sold.

The Monthly Treasury Statement is now available on the Department of Commerce's Economic Bulletin Board.
For information call (202)482-1986.

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Monthly Treasury Statement

of Receipts and Outlays

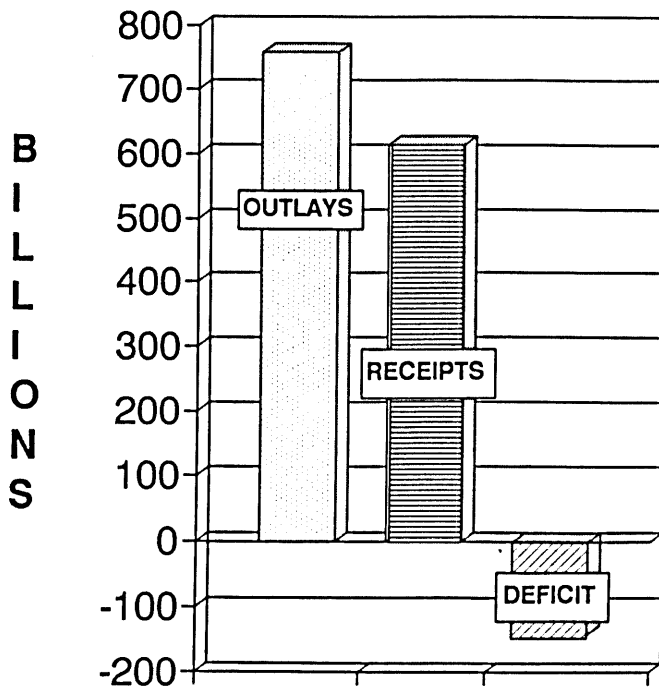
Apr 24 1995 Of the United States Government

For Fiscal Year 1995 Through March 31, 1995, and Other Periods

Highlight

This month's publication has been realigned to the *FY 1996 Budget*, released by the Office of Management and Budget on February 6, 1995.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH MARCH 1995



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1994			
October	78,662	124,085	45,422
November	83,102	121,483	38,381
December	125,403	133,108	7,705
January	122,961	107,713	-15,248
February	73,186	114,752	41,566
March	93,107	125,422	32,315
April	141,321	123,867	-17,454
May	83,541	115,597	32,057
June	138,119	123,269	-14,850
July	84,822	118,020	33,198
August	97,333	121,617	24,284
September	135,895	131,785	-4,110
Year-to-Date	¹1,257,452	¹1,460,719	²203,267
FY 1995			
October	89,024	120,365	31,342
November	87,673	124,915	37,242
December	130,810	134,941	4,130
January	131,801	115,171	-16,629
February	82,544	120,536	37,992
March	92,532	142,458	49,927
Year-to-Date	614,383	758,387	144,004

¹Outlays have been increased in September 1994 and correspondingly decreased in January 1995 by \$1 million to reflect additional reporting by the Peace Corps that was previously recorded as January 1995 activity.

²The receipt, outlay and deficit figures differ from the *FY 1996 Budget*, released by the Office of Management and Budget on February 6, 1995, by \$98 million due mainly to revisions in data following the release of the Final September Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, March 1995 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1994)	Budget Estimates Next Fiscal Year (1996) ¹
Total on-budget and off-budget results:					
Total receipts	92,532	614,383	1,346,414	576,421	1,415,456
On-budget receipts	61,970	448,738	995,158	420,454	1,045,095
Off-budget receipts	30,562	165,644	351,256	155,967	370,361
Total outlays	142,458	758,387	1,538,920	726,563	1,612,128
On-budget outlays	116,507	618,868	1,246,936	591,322	1,307,105
Off-budget outlays	25,951	139,519	291,984	135,241	305,023
Total surplus (+) or deficit (-)	-49,927	-144,004	-192,506	-150,142	-196,671
On-budget surplus (+) or deficit (-)	-54,537	-170,129	-251,778	-170,868	-262,010
Off-budget surplus (+) or deficit (-)	+4,610	+26,125	+59,272	+20,726	+65,338
Total on-budget and off-budget financing	49,927	144,004	192,506	150,142	196,671
Means of financing:					
Borrowing from the public	13,645	125,624	207,936	139,943	217,151
Reduction of operating cash, increase (-)	17,747	17,845	-4,058	7,899	.....
By other means	18,534	535	-11,372	2,300	-20,480

¹These figures are based on the FY 1996 Budget, released by the Office of Management and Budget on February 6, 1995.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995

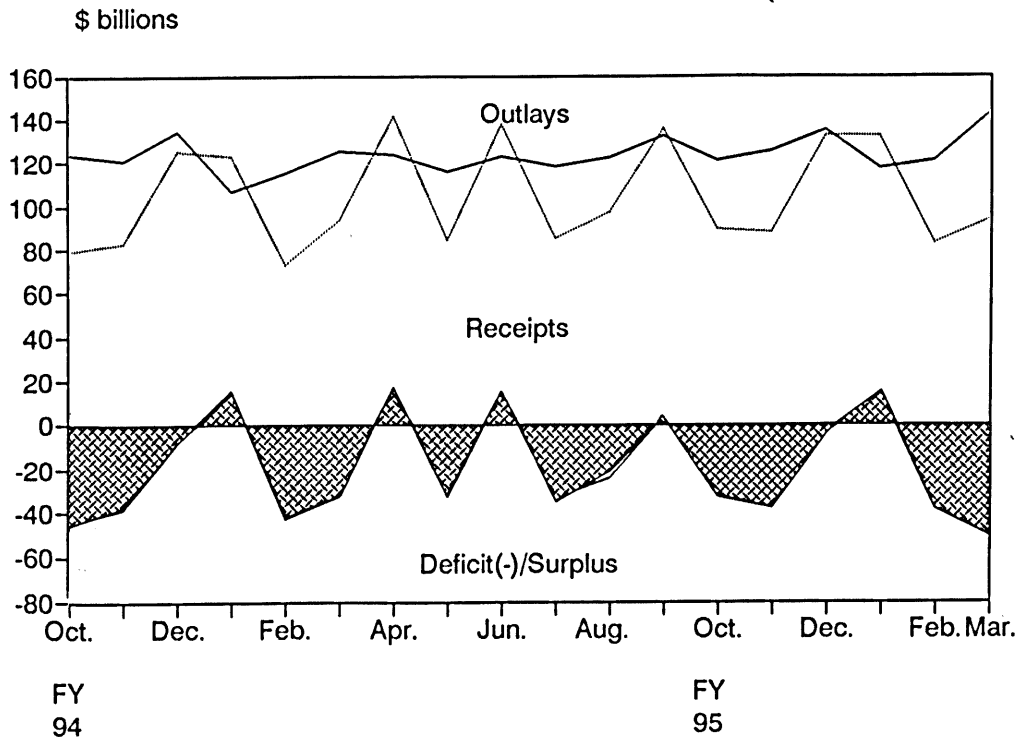


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1994 and 1995

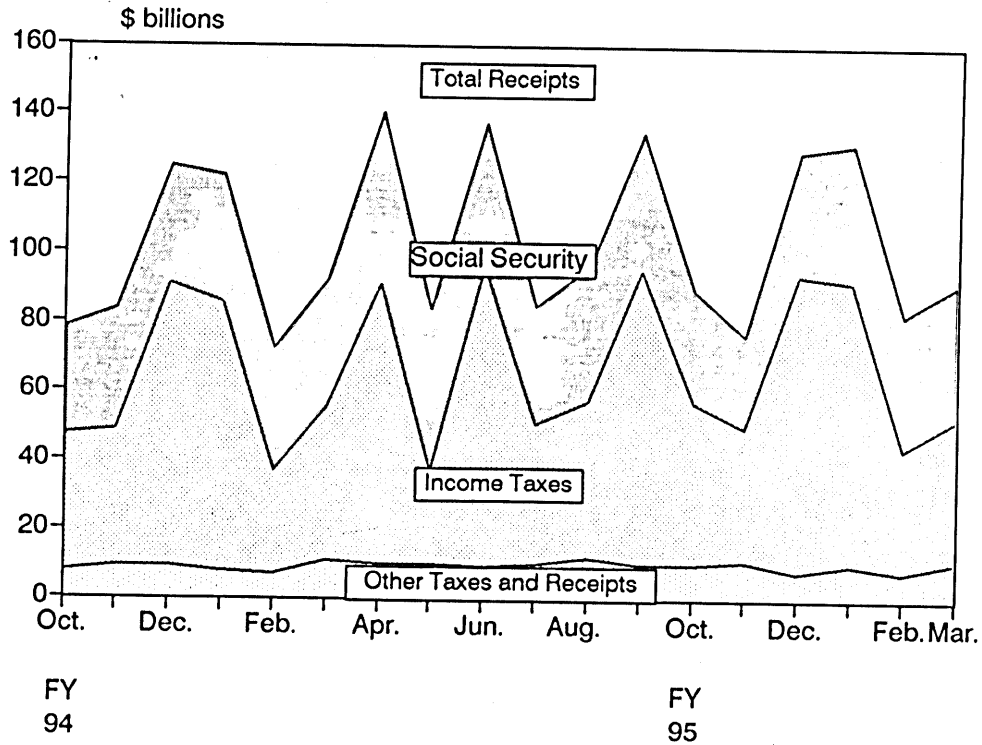


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1994 and 1995

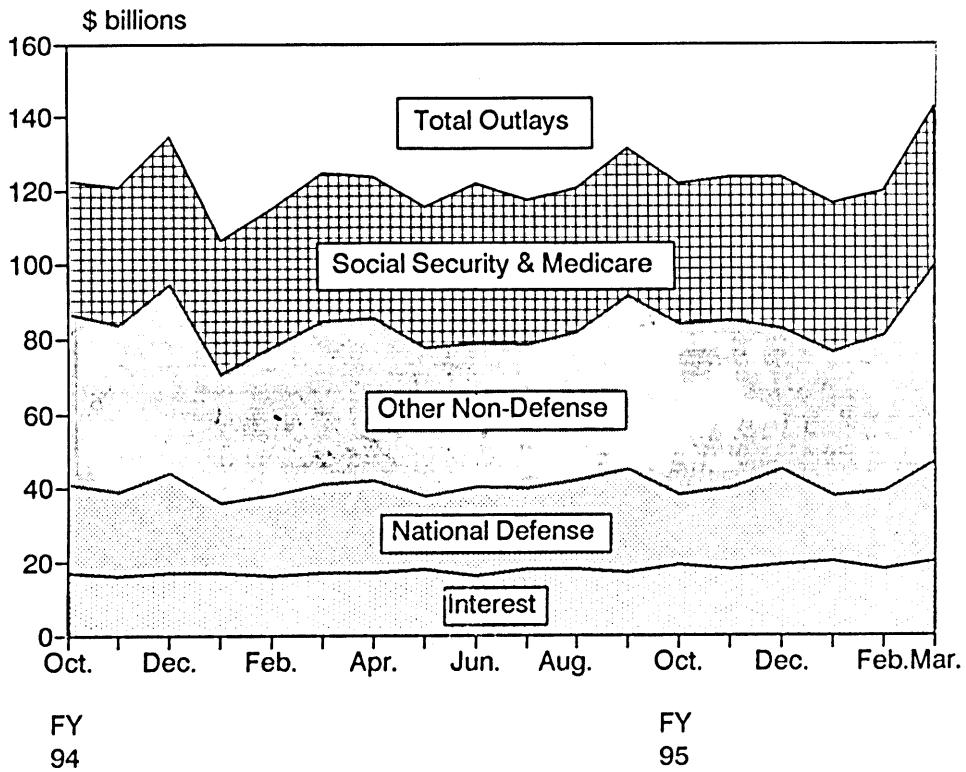


Table 3. Summary of Receipts and Outlays of the U.S. Government, March 1995 and Other Periods
 [\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	26,846	274,680	262,004	588,460
Corporation income taxes	14,863	56,650	53,689	150,864
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	30,562	165,644	155,967	351,256
Employment taxes and contributions (on-budget)	8,084	48,416	43,036	100,538
Unemployment insurance	320	8,571	8,058	28,057
Other retirement contributions	413	2,275	2,334	4,558
Excise taxes	5,143	27,561	25,645	57,600
Estate and gift taxes	1,218	6,653	6,883	15,587
Customs duties	1,470	9,865	9,670	20,913
Miscellaneous receipts	3,612	14,068	9,136	28,581
Total Receipts	92,532	614,383	576,421	1,346,414
(On-budget)	61,970	448,738	420,454	995,158
(Off-budget)	30,562	165,644	155,967	351,256
Budget Outlays				
Legislative Branch	166	1,473	1,399	2,793
The Judiciary	348	1,406	1,309	3,101
Executive Office of the President	16	112	101	192
Funds Appropriated to the President	168	7,058	6,906	10,860
Department of Agriculture	5,513	35,022	33,374	62,313
Department of Commerce	291	1,770	1,574	3,601
Department of Defense—Military	25,361	127,501	133,127	260,269
Department of Defense—Civil	2,674	15,656	15,053	31,207
Department of Education	2,691	16,207	11,005	32,888
Department of Energy	1,588	8,927	8,977	16,135
Department of Health and Human Services, except Social Security	32,829	163,702	152,286	328,709
Department of Health and Human Services, Social Security	27,788	161,457	153,412	336,149
Department of Housing and Urban Development	2,694	14,653	13,096	26,854
Department of the Interior	671	3,812	3,422	7,329
Department of Justice	915	5,214	5,007	11,821
Department of Labor	3,093	15,748	20,244	31,942
Department of State	411	3,092	3,092	6,272
Department of Transportation	3,209	19,110	17,861	37,992
Department of the Treasury:				
Interest on the Public Debt	20,693	161,985	144,839	333,704
Other	4,375	8,592	9,644	18,112
Department of Veterans Affairs	4,616	18,862	18,418	38,231
Environmental Protection Agency	678	3,077	2,823	6,274
General Services Administration	544	709	51	1,131
National Aeronautics and Space Administration	1,284	6,472	6,804	14,241
Office of Personnel Management	3,556	20,205	18,848	40,308
Small Business Administration	77	473	293	703
Other independent agencies:				
Resolution Trust Corporation	-348	-6,099	118	-6,753
Other	-363	3,994	2,720	15,399
Undistributed offsetting receipts:				
Interest	-251	-45,534	-42,270	-91,465
Other	-2,829	-16,270	-16,968	-41,392
Total outlays	142,458	758,387	726,563	1,538,920
(On-budget)	116,507	618,868	591,322	1,248,936
(Off-budget)	25,951	139,519	135,241	291,984
Surplus (+) or deficit (-)	-49,927	-144,004	-150,142	-192,506
(On-budget)	-54,537	-170,129	-170,868	-251,778
(Off-budget)	+4,610	+26,125	+20,726	+59,272

¹These figures are based on the FY 1996 Budget, released by the Office of Management and Budget on February 6, 1995.

²Outlays have been increased in September 1994 and correspondingly decreased in January 1995 by \$1 million to reflect additional reporting by the Peace Corps that was previously recorded as January 1995 activity.

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

Table 4. Receipts of the U.S. Government, March 1995 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	44,561			263,677			240,268		
Presidential Election Campaign Fund	18			24			25		
Other	4,284			44,730			52,882		
Total—Individual income taxes	48,863	22,016	26,846	308,431	33,752	274,680	293,176	31,172	262,004
Corporation income taxes	17,238	2,375	14,863	66,948	10,298	56,650	60,971	7,282	53,689
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	24,742		24,742	123,806		123,806	139,806		139,806
Self-Employment Contributions Act taxes	1,186		1,186	2,943		2,943	1,111		1,111
Deposits by States				1		1	-45		-45
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	25,928		25,928	126,751		126,751	140,872		140,872
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	4,422		4,422	37,840		37,840	14,978		14,978
Self-Employment Contributions Act taxes	211		211	1,053		1,053	118		118
Receipts from railroad retirement account									
Deposits by States				(*)		(*)	(*)		(*)
Other									
Total—FDI trust fund	4,633		4,633	38,894		38,894	15,096		15,096
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	7,208		7,208	44,936		44,936	40,580		40,580
Self-Employment Contributions Act taxes	465		465	1,326		1,326	389		389
Receipts from Railroad Retirement Board									
Deposits by States				(*)		(*)	(*)		(*)
Total—FHI trust fund	7,673		7,673	46,263		46,263	40,969		40,969
Railroad retirement accounts:									
Rail industry pension fund	246	2	244	1,185	9	1,176	1,160	21	1,139
Railroad Social Security equivalent benefit	168		168	978		978	928		928
Total—Employment taxes and contributions	38,648	2	38,646	214,070	9	214,061	199,024	21	199,003
Unemployment insurance:									
State taxes deposited in Treasury	243		243	6,753		6,753	6,201		6,201
Federal Unemployment Tax Act taxes	96	17	80	1,836	30	1,806	1,858	26	1,832
Railroad unemployment taxes	(*)		(*)	12		12	14		14
Railroad debt repayment	-2		-2				10		10
Total—Unemployment insurance	337	17	320	8,601	30	8,571	8,083	26	8,058
Other retirement contributions:									
Federal employees retirement — employee contributions	406		406	2,228		2,228	2,285		2,285
Contributions for non-federal employees	7		7	47		47	49		49
Total—Other retirement contributions	413		413	2,275		2,275	2,334		2,334
Total—Social insurance taxes and contributions	39,397	18	39,379	224,946	39	224,907	209,442	47	209,395
Excise taxes:									
Miscellaneous excise taxes ¹	3,502	440	3,061	14,150	693	13,458	14,999	377	14,621
Airport and airway trust fund	428		428	2,589	9	2,580	2,382	24	2,358
Highway trust fund	1,599		1,599	11,427	211	11,217	8,680	327	8,353
Black lung disability trust fund	54		54	307		307	312		312
Total—Excise taxes	5,583	440	5,143	28,473	913	27,561	26,373	728	25,645
Estate and gift taxes	1,248	30	1,218	6,850	197	6,653	7,072	189	6,883
Customs duties	1,781	311	1,470	10,694	829	9,865	10,100	431	9,670
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	3,015		3,015	11,756		11,756	7,525		7,525
All other	598	1	597	2,319	7	2,312	1,621	10	1,611
Total — Miscellaneous receipts	3,613	1	3,612	14,075	7	14,068	9,146	10	9,136
Total — Receipts	117,724	25,192	92,532	660,417	46,035	614,383	616,280	39,859	576,421
Total — On-budget	87,162	25,192	61,970	494,773	46,035	448,738	460,312	39,859	420,454
Total — Off-budget	30,562		30,562	165,644		165,644	155,967		155,967

¹Includes amounts for the windfall profits tax pursuant to P.L. 96-223.
... No Transactions.

(*) Less than \$500,000.
Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, March 1995 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	36	(* *)	36	217	1	216	209	1	208
House of Representatives	57	(* *)	57	369	1	367	381	10	371
Joint items	6	.....	6	38	.....	38	39	.....	39
Congressional Budget Office	2	.....	2	10	.....	10	11	.....	11
Architect of the Capitol	13	1	12	103	4	99	101	4	97
Library of Congress	26	.....	26	450	.....	450	319	.....	319
Government Printing Office:									
Revolving fund (net)	-15	.....	-15	27	.....	27	69	.....	69
General fund appropriations	11	.....	11	47	.....	47	46	.....	46
General Accounting Office	31	.....	31	202	.....	202	217	.....	217
United States Tax Court	2	.....	2	15	.....	15	16	.....	16
Other Legislative Branch agencies	3	.....	3	16	.....	16	15	.....	15
Proprietary receipts from the public .....	.....	1	-1	.....	8	-8	.....	2	-2
Intrabudgetary transactions	-2	.....	-2	-7	.....	-7	-6	.....	-6
Total—Legislative Branch	168	2	166	1,487	14	1,473	1,416	17	1,399
The Judiciary:									
Supreme Court of the United States	2	.....	2	13	.....	13	13	.....	13
Courts of Appeals, District Courts, and other judicial services	330	(* *)	330	1,338	3	1,335	1,237	1	1,236
Other	16	.....	16	58	.....	58	60	.....	60
Total—The Judiciary	348	(* *)	348	1,408	3	1,406	1,310	1	1,309
Executive Office of the President:									
Compensation of the President and the White House									
Office	4	.....	4	18	.....	18	20	.....	20
Office of Management and Budget	5	.....	5	28	.....	28	27	.....	27
Other	7	.....	7	66	.....	66	54	.....	54
Total—Executive Office of the President	16	.....	16	112	.....	112	101	.....	101
Funds Appropriated to the President:									
International Security Assistance:									
Foreign military loan program	72	97	-25	467	341	126	440	332	108
Foreign military financing program	124	.....	124	2,461	.....	2,461	2,887	.....	2,887
Economic support fund	117	.....	117	2,112	.....	2,112	1,974	.....	1,974
Peacekeeping Operations	21	.....	21	46	.....	46	28	.....	28
Other	2	.....	2	12	.....	12	28	.....	28
Proprietary receipts from the public .....	.....	27	-27	.....	405	-405	.....	392	-392
Total—International Security Assistance	336	123	213	5,099	746	4,353	5,357	724	4,633
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association									
International organizations and programs	57	.....	57	397	.....	397	121	.....	121
Other .....	.....	.....	.....	250	.....	250	261	.....	261
Total—Multilateral Assistance	57	.....	57	1,156	.....	1,156	736	.....	736
Agency for International Development:									
Sustainable development assistance program	11	.....	11	561	.....	561	680	.....	680
Assistance for eastern Europe and the baltic States ..	5	.....	5	17	.....	17	40	.....	40
Assistance for the new independent States of the former soviet union	87	.....	87	405	.....	405	99	.....	99
Development fund for Africa	99	.....	99	389	.....	389	310	.....	310
Operating expenses	39	.....	39	255	.....	255	258	.....	258
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	45	.....	45	44	.....	44
Other	75	1	74	311	24	286	224	33	191
Proprietary receipts from the public .....	.....	69	-69	.....	413	-413	.....	383	-383
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Agency for International Development	315	70	245	1,983	438	1,546	1,655	416	1,239
Overseas Private Investment Corporation	5	7	-3	24	122	-99	22	110	-88
Peace Corps	19	.....	19	114	.....	114	1106	.....	106
Other	9	(* *)	9	46	2	44	47	2	46
Total—International Development Assistance	404	77	327	3,323	562	2,761	2,567	528	2,039
International Monetary Programs	-568	.....	-568	-798	.....	-798	50	.....	50
Military Sales Programs:									
Special defense acquisition fund	10	5	5	89	90	-1	89	124	-34
Foreign military sales trust fund	1,270	.....	1,270	6,687	.....	6,687	6,749	.....	6,749
Kuwait civil reconstruction trust fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Proprietary receipts from the public .....	.....	1,082	-1,082	.....	5,958	-5,958	.....	6,560	-6,560
Other	2	.....	2	14	.....	14	29	.....	29
Total—Funds Appropriated to the President	1,455	1,287	168	14,413	7,355	7,058	14,842	7,936	6,906

Table 5. Outlays of the U.S. Government, March 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	61	.....	61	371	.....	371	361	.....	361
Cooperative State Research Education and Extension Service:									
Cooperative state research activities	34	.....	34	217	.....	217	202	.....	202
Extension Service	38	.....	38	218	.....	218	209	.....	209
Other	5	.....	5	23	.....	23	28	.....	28
Animal and Plant Health Inspection Service	42	.....	42	255	.....	255	236	.....	236
Food Safety and Inspection Service	38	.....	38	250	.....	250	249	.....	249
Agricultural Marketing Service	34	.....	34	460	.....	460	417	1	416
Farm Service Agency:									
Salaries and expenses	62	.....	62	353	.....	353	326	.....	326
Conservation programs	10	.....	10	1,801	.....	1,801	1,808	.....	1,808
Federal crop insurance corporation fund	105	1	104	413	448	-35	1,281	341	939
Commodity Credit Corporation:									
Price support and related programs	2,271	1,452	819	13,450	4,612	8,838	12,585	3,828	8,758
National Wool Act Program	1	.....	1	5	.....	5	2	.....	2
Agricultural credit insurance fund	90	119	-29	561	884	-323	759	1,119	-360
Other	7	.....	7	143	.....	143	141	.....	141
Total—Farm Service Agency	2,547	1,573	975	16,726	5,944	10,782	16,903	5,288	11,615
Natural Resources Conservation Service:									
Conservation operations	44	.....	44	286	.....	286	292	.....	292
Watershed and flood prevention operations	23	.....	23	148	.....	148	132	.....	132
Other	9	.....	9	44	.....	44	40	.....	40
Rural Utilities Service:									
Rural electrification and telephone fund	627	467	159	1,413	1,592	-178	1,606	2,102	-496
Rural development insurance fund	84	46	39	381	248	133	418	309	108
Other	33	13	20	211	107	104	207	291	-84
Rural housing and Community Development Service:									
Rural housing insurance fund	455	213	242	1,894	1,259	635	1,832	1,632	200
Other	96	.....	96	-68	.....	-68	-118	.....	-118
Foreign Agricultural Service	145	.....	145	594	.....	594	580	.....	580
Food and Consumer Service:									
Food stamp program	2,167	.....	2,167	13,062	.....	13,062	12,769	.....	12,769
State child nutrition programs	768	.....	768	4,033	.....	4,033	3,781	.....	3,781
Women, infants and children programs	345	.....	345	1,836	.....	1,836	1,632	.....	1,632
Other	29	.....	29	258	.....	258	284	.....	284
Total—Food and Consumer Service	3,308	.....	3,308	19,189	.....	19,189	18,466	.....	18,466
Forest Service:									
National forest system	116	.....	116	653	.....	653	669	.....	669
Forest and rangeland protection	17	.....	17	345	.....	345	170	.....	170
Forest service permanent appropriations	17	.....	17	435	.....	435	170	.....	170
Other	55	.....	55	398	.....	398	408	.....	408
Total—Forest Service	205	.....	205	1,832	.....	1,832	1,416	.....	1,416
Other	75	4	71	293	19	274	266	19	247
Proprietary receipts from the public .....	.....	73	-73	.....	545	-545	.....	725	-725
Intrabudgetary transactions .....	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	.....	.....
Total—Department of Agriculture	7,902	2,389	5,513	44,736	9,714	35,022	43,742	10,368	33,374
Department of Commerce:									
Economic Development Administration	37	1	36	173	7	166	143	9	134
Bureau of the Census	33	.....	33	216	.....	216	146	.....	146
Promotion of Industry and Commerce	32	.....	32	187	.....	187	153	.....	153
Science and Technology:									
National Oceanic and Atmospheric Administration	154	1	153	968	12	956	967	7	960
National Institute of Standards and Technology	49	.....	49	220	.....	220	136	.....	136
Other	-6	2	-8	57	16	41	71	18	53
Total—Science and Technology	197	3	194	1,245	28	1,217	1,175	25	1,150
Other	7	.....	7	47	(* *)	47	51	.....	51
Proprietary receipts from the public .....	.....	10	-10	.....	63	-63	.....	60	-60
Intrabudgetary transactions .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	305	14	291	1,868	98	1,770	1,668	94	1,574

Table 5. Outlays of the U.S. Government, March 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	3,243	.....	3,243	12,791	.....	12,791	13,144	.....	13,144
Department of the Navy	2,784	.....	2,784	12,747	.....	12,747	13,052	.....	13,052
Department of the Air Force	2,376	.....	2,376	9,676	.....	9,676	9,161	.....	9,161
Total—Military personnel	8,404	.....	8,404	35,214	.....	35,214	35,357	.....	35,357
Operation and maintenance:									
Department of the Army	2,312	.....	2,312	11,209	.....	11,209	10,342	.....	10,342
Department of the Navy	1,795	.....	1,795	10,303	.....	10,303	10,559	.....	10,559
Department of the Air Force	1,859	.....	1,859	12,358	.....	12,358	12,504	.....	12,504
Defense agencies	1,949	.....	1,949	9,599	.....	9,599	9,988	.....	9,988
Total—Operation and maintenance	7,915	.....	7,915	43,469	.....	43,469	43,393	.....	43,393
Procurement:									
Department of the Army	755	.....	755	3,796	.....	3,796	4,583	.....	4,583
Department of the Navy	1,737	.....	1,737	11,216	.....	11,216	13,117	.....	13,117
Department of the Air Force	1,973	.....	1,973	11,206	.....	11,206	12,210	.....	12,210
Defense agencies	279	.....	279	1,961	.....	1,961	2,103	.....	2,103
Total—Procurement	4,744	.....	4,744	28,180	.....	28,180	32,013	.....	32,013
Research, development, test, and evaluation:									
Department of the Army	529	.....	529	2,520	.....	2,520	2,938	.....	2,938
Department of the Navy	871	.....	871	4,536	.....	4,536	3,597	.....	3,597
Department of the Air Force	1,132	.....	1,132	6,438	.....	6,438	6,401	.....	6,401
Defense agencies	857	.....	857	3,932	.....	3,932	4,097	.....	4,097
Total—Research, development, test and evaluation	3,389	.....	3,389	17,426	.....	17,426	17,032	.....	17,032
Military construction:									
Department of the Army	133	.....	133	464	.....	464	486	.....	486
Department of the Navy	78	.....	78	422	.....	422	271	.....	271
Department of the Air Force	105	.....	105	655	.....	655	512	.....	512
Defense agencies	403	.....	403	1,655	.....	1,655	1,044	.....	1,044
Total—Military construction	719	.....	719	3,197	.....	3,197	2,313	.....	2,313
Family housing:									
Department of the Army	122	.....	122	588	.....	588	615	.....	615
Department of the Navy	96	.....	96	502	.....	502	370	.....	370
Department of the Air Force	99	.....	99	531	.....	531	496	.....	496
Defense agencies	10	3	7	71	24	48	49	14	35
Revolving and management funds:									
Department of the Army	-5	.....	-5	-22	.....	-22	-427	.....	-427
Department of the Navy	96	.....	96	184	.....	184	218	.....	218
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	79	.....	79	-1,302	.....	-1,302	1,578	.....	1,578
Other	-91	(*)	-91	-131	2	-133	-212	2	-213
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of the Navy	3	.....	3	15	3	12	15	7	8
Department of the Air Force .....	(*)	.....	(*)	(*)	(*)	(*)	6	5	(*)
Defense agencies	27	.....	27	99	.....	99	125	.....	125
Proprietary receipts from the public:									
Department of the Army .....	.....	-58	58	.....	161	-161	.....	140	-140
Department of the Navy .....	.....	19	-19	.....	167	-167	.....	-24	24
Department of the Air Force .....	.....	162	-162	.....	426	-426	.....	301	-301
Defense agencies .....	.....	58	-58	.....	188	-188	.....	77	-77
Intrabudgetary transactions:									
Department of the Army	-20	.....	-20	38	.....	38	165	.....	165
Department of the Navy	-37	.....	-37	377	.....	377	527	.....	527
Department of the Air Force	24	.....	24	113	.....	113	111	.....	111
Defense agencies	-27	.....	-27	-76	.....	-76	-89	.....	-89
Offsetting governmental receipts:									
Department of the Army .....	.....	1	-1	.....	1	-1	.....	6	-6
Defense agencies .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Total—Department of Defense—Military	25,547	185	25,361	128,472	972	127,501	133,658	529	133,127

Table 5. Outlays of the U.S. Government, March 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	84	.....	84	533	.....	533	443	.....	443
Operation and maintenance, general	97	.....	97	727	.....	727	527	.....	527
Other	157	.....	157	723	.....	723	849	.....	849
Proprietary receipts from the public .....	.....	13	-13	.....	64	-64	.....	71	-71
Total—Corps of Engineers	339	13	327	1,983	64	1,919	1,819	71	1,748
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,470	.....	11,470	11,908	.....	11,908
Military retirement fund	2,323	.....	2,323	13,662	.....	13,662	13,175	.....	13,175
Intrabudgetary transactions .....	.....	.....	.....	-11,470	.....	-11,470	-11,908	.....	-11,908
Education benefits	16	.....	16	43	.....	43	98	.....	98
Other	10	(* *)	9	40	.....	2	38	.....	2
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	6	-6	.....	6	-6
Total—Department of Defense—Civil	2,688	13	2,674	15,729	72	15,656	15,132	79	15,053
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	590	.....	590	3,455	.....	3,455	3,442	.....	3,442
Impact aid	22	.....	22	610	.....	610	623	.....	623
School improvement programs	128	.....	128	718	.....	718	766	.....	766
Other	12	.....	12	57	.....	57	42	.....	42
Total—Office of Elementary and Secondary Education	753	.....	753	4,839	.....	4,839	4,873	.....	4,873
Office of Bilingual Education and Minority Languages Affairs									
Affairs	23	.....	23	108	.....	108	111	.....	111
Office of Special Education and Rehabilitative Services:									
Special education	326	.....	326	1,706	.....	1,706	1,536	.....	1,536
Rehabilitation services and disability research	216	.....	216	1,161	.....	1,161	1,150	.....	1,150
Special institutions for persons with disabilities	9	.....	9	70	.....	70	66	.....	66
Office of Vocational and Adult Education	110	.....	110	772	.....	772	708	.....	708
Office of Postsecondary Education:									
College housing loans .....	.....	1	-1	14	35	-21	1	20	-18
Student financial assistance	638	.....	638	4,204	.....	4,204	4,404	.....	4,404
Federal family education loans	430	.....	430	2,207	.....	2,207	-2,636	.....	-2,636
Higher education	71	.....	71	415	.....	415	372	.....	372
Howard University	25	.....	25	108	.....	108	102	.....	102
Other	12	.....	12	229	.....	229	7	.....	7
Total—Office of Postsecondary Education	1,177	1	1,176	7,177	35	7,142	2,251	20	2,231
Office of Educational Research and Improvement									
Departmental management	38	.....	38	203	.....	203	214	.....	214
Proprietary receipts from the public	55	.....	55	238	.....	238	195	.....	195
.....	.....	15	-15	.....	33	-33	.....	79	-79
Total—Department of Education	2,707	16	2,691	16,274	68	16,207	11,104	99	11,005
Department of Energy:									
Atomic energy defense activities									
.....	1,103	.....	1,103	6,081	.....	6,081	6,056	.....	6,056
Energy programs:									
General science and research activities	113	.....	113	780	.....	780	672	.....	672
Energy supply, R and D activities	267	.....	267	1,663	.....	1,663	1,487	.....	1,487
Uranium supply and enrichment activities	10	.....	10	49	.....	49	222	.....	222
Fossil energy research and development	35	.....	35	217	.....	217	200	.....	200
Energy conservation	63	.....	63	306	.....	306	268	.....	268
Strategic petroleum reserve	17	.....	17	110	.....	110	128	.....	128
Clean coal technology .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	28	.....	28	171	.....	171	128	.....	128
Other	82	(* *)	82	486	.....	486	232	.....	230
Total—Energy programs	615	(* *)	615	3,783	1	3,782	3,336	1	3,335
Power Marketing Administration									
Departmental administration	115	183	-68	906	988	-82	890	812	77
Proprietary receipts from the public	48	.....	48	234	.....	234	227	.....	227
Intrabudgetary transactions .....	.....	109	-109	.....	848	-848	.....	466	-466
Offsetting governmental receipts	-1	.....	-1	-231	.....	-231	-210	.....	-210
.....	.....	(* *)	(* *)	.....	9	-9	.....	43	-43
Total—Department of Energy	1,880	292	1,588	10,772	1,846	8,927	10,300	1,323	8,977

Table 5. Outlays of the U.S. Government, March 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	69	1	68	397	3	394	359	2	358
Health Resources and Services Administration	242	.....	242	1,232	.....	1,232	1,082	.....	1,082
Indian Health Services	166	.....	166	1,127	.....	1,127	863	.....	863
Centers for Disease Control and Prevention	143	.....	143	872	.....	872	746	.....	746
National Institutes of Health	743	.....	743	5,100	.....	5,100	5,211	.....	5,211
Substance Abuse and Mental Health Services Administration	292	.....	292	1,283	.....	1,283	1,173	.....	1,173
Agency for Health Care Policy and Research	16	.....	16	67	.....	67	48	.....	48
Assistant secretary for health	55	.....	55	256	.....	256	143	.....	143
Total—Public Health Service	1,727	1	1,726	10,333	3	10,330	9,627	2	9,625
Health Care Financing Administration:									
Grants to States for Medicaid	8,448	.....	8,448	43,845	.....	43,845	40,626	.....	40,626
Payments to health care trust funds	4,445	.....	4,445	22,353	.....	22,353	20,869	.....	20,869
Federal hospital insurance trust fund:									
Benefit payments	11,065	.....	11,065	54,559	.....	54,559	49,568	.....	49,568
Administrative expenses	106	.....	106	613	.....	613	648	.....	648
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	11,171	.....	11,171	55,171	.....	55,171	50,215	.....	50,215
Federal supplementary medical insurance trust fund:									
Benefit payments	5,852	.....	5,852	30,806	.....	30,806	28,171	.....	28,171
Administrative expenses	136	.....	136	834	.....	834	838	.....	838
Total—FSMI trust fund	5,987	.....	5,987	31,640	.....	31,640	29,009	.....	29,009
Other	21	.....	21	22	.....	22	-3	.....	-3
Total—Health Care Financing Administration	30,073	.....	30,073	153,031	.....	153,031	140,716	.....	140,716
Social Security Administration:									
Payments to Social Security trust funds	12	.....	12	2,259	.....	2,259	2,582	.....	2,582
Special benefits for disabled coal miners	58	.....	58	365	.....	365	393	.....	393
Supplemental security income program	4,321	.....	4,321	13,007	.....	13,007	11,905	.....	11,905
Total—Social Security Administration	4,391	.....	4,391	15,630	.....	15,630	14,880	.....	14,880
Administration for children and families:									
Family support payments to States	1,288	.....	1,288	8,684	.....	8,684	8,260	.....	8,260
Low income home energy assistance	201	.....	201	990	.....	990	1,513	.....	1,513
Refugee and entrant assistance	46	.....	46	212	.....	212	190	.....	190
Payments to States for the job opportunities and basic skills training program	106	.....	106	492	.....	492	404	.....	404
State legalization impact assistance grants	1	.....	1	144	.....	144	593	.....	593
Payments to States for the child care and development block grant	80	.....	80	452	.....	452	397	.....	397
Social services block grant	232	.....	232	1,417	.....	1,417	1,348	.....	1,348
Children and families services programs	515	.....	515	2,555	.....	2,555	2,078	.....	2,078
Payments to States for foster care and adoption assistance	310	.....	310	1,560	.....	1,560	1,559	.....	1,559
Other	2	.....	2	9	.....	9	(" ")	.....	(" ")
Total—Administration for children and families	2,781	.....	2,781	16,515	.....	16,515	16,342	.....	16,342
Administration on aging	102	.....	102	480	.....	480	401	.....	401
Departmental management	79	.....	79	208	.....	208	94	.....	94
Proprietary receipts from the public .....	.....	1,878	-1,878	.....	10,140	-10,140	.....	8,904	-8,904
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-3,854	.....	-3,854	-20,632	.....	-20,632	-20,261	.....	-20,261
Payments for tax and other credits:									
Federal hospital insurance trust fund	-592	.....	-592	-1,721	.....	-1,721	-608	.....	-608
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, except Social Security	34,707	1,878	32,829	173,845	10,143	163,702	161,191	8,905	152,286

Table 5. Outlays of the U.S. Government, March 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	24,227	.....	24,227	142,789	.....	142,789	136,856	.....	136,856
Administrative expenses and construction	84	.....	84	725	.....	725	815	.....	815
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	24,310	.....	24,310	143,514	.....	143,514	137,671	.....	137,671
Federal disability insurance trust fund:									
Benefit payments	3,389	.....	3,389	19,650	.....	19,650	17,839	.....	17,839
Administrative expenses and construction	103	.....	103	556	.....	556	485	.....	485
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,492	.....	3,492	20,205	.....	20,205	18,324	.....	18,324
Proprietary receipts from the public .....	.....	2	-2	.....	4	-4	.....	5	-5
Intrabudgetary transactions ²	-12	.....	-12	-2,258	.....	-2,258	-2,577	.....	-2,577
Total—Department of Health and Human Services, Social Security(off-budget)	27,790	2	27,788	161,461	4	161,457	153,417	5	153,412
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	15	11	4	80	54	26	78	64	13
Credit accounts:									
Federal housing administration fund	-226	-436	209	3,932	3,787	145	3,514	3,550	-37
Housing for the elderly or handicapped fund	-10	51	-61	277	329	-52	360	351	9
Other	52	.....	52	285	.....	285	223	(* *)	223
Rent supplement payments	13	.....	13	68	.....	68	28	.....	28
Homeownership assistance	11	.....	11	59	.....	59	54	.....	54
Rental housing assistance	58	.....	58	324	.....	324	329	.....	329
Rental housing development grants .....	.....	.....	.....	(* *)	.....	(* *)	3	.....	3
Low-rent public housing	45	.....	45	413	.....	413	427	.....	427
Public housing grants	313	.....	313	1,804	.....	1,804	1,621	.....	1,621
College housing grants	1	.....	1	9	(* *)	9	9	.....	9
Lower income housing assistance	833	.....	833	4,931	.....	4,931	5,259	.....	5,259
Section 8 contract renewals	495	.....	495	2,470	.....	2,470	1,673	.....	1,673
Other	20	.....	20	86	.....	86	30	.....	30
Total—Housing programs	1,619	-374	1,994	14,739	4,170	10,569	13,607	3,965	9,642
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	7	(* *)	7	254	197	57	287	193	94
Payments for operation of low-income housing projects	251	.....	251	1,325	.....	1,325	1,267	.....	1,267
Community Partnerships Against Crime	16	.....	16	78	.....	78	79	.....	79
Other	3	.....	3	8	.....	8	.....	.....	.....
Total—Public and Indian Housing programs	276	(* *)	276	1,665	197	1,468	1,633	193	1,439
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	.....	.....	.....	(* *)	(* *)	(* *)	1	-1
Guarantees of mortgage-backed securities	35	71	-36	196	421	-226	577	835	-258
Total—Government National Mortgage Association ...	35	71	-36	196	422	-226	577	836	-259
Community Planning and Development:									
Community Development Grants	369	.....	369	2,118	.....	2,118	1,741	.....	1,741
Home investment partnerships program	94	.....	94	582	.....	582	309	.....	309
Other	32	8	24	159	61	97	150	69	81
Total—Community Planning and Development	495	8	486	2,859	61	2,797	2,201	69	2,132
Management and Administration									
Other	8	.....	8	31	.....	31	18	.....	18
Proprietary receipts from the public .....	.....	67	-67	.....	233	-233	.....	131	-131
Offsetting governmental receipts .....	.....	5	-5	.....	5	-5	.....	5	-5
Total—Department of Housing and Urban Development	2,471	-223	2,694	19,742	5,089	14,653	18,296	5,200	13,096

Table 5. Outlays of the U.S. Government, March 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	95	.....	95	383	.....	383	335	.....	335
Other	19	.....	19	236	.....	236	124	.....	124
Minerals Management Service	62	.....	62	363	.....	363	396	.....	396
Office of Surface Mining Reclamation and Enforcement	29	.....	29	165	.....	165	149	.....	149
Total—Land and minerals management	206	.....	206	1,146	.....	1,146	1,004	.....	1,004
Water and science:									
Bureau of Reclamation:									
Construction program	17	.....	17	151	.....	151	141	.....	141
Operation and maintenance	34	.....	34	130	.....	130	131	.....	131
Other	40	13	27	209	98	111	236	93	143
Central Utah project	1	.....	1	25	.....	25	9	.....	9
United States Geological Survey	67	.....	67	265	.....	265	290	.....	290
Bureau of Mines	19	3	16	88	13	75	98	13	85
Total—Water and science	176	16	161	868	111	757	906	106	799
Fish and wildlife and parks:									
United States Fish and Wildlife Service	132	.....	132	611	.....	611	624	.....	624
National Biological Survey	17	.....	17	65	.....	65	72	.....	72
National Park Service	173	.....	173	773	.....	773	725	.....	725
Total—Fish and wildlife and parks	322	.....	322	1,450	.....	1,450	1,421	.....	1,421
Bureau of Indian Affairs:									
Operation of Indian programs	154	.....	154	807	.....	807	734	.....	734
Indian tribal funds	26	.....	26	101	.....	101	154	.....	154
Other	21	1	19	207	6	201	211	5	206
Total—Bureau of Indian Affairs	201	1	199	1,115	6	1,109	1,099	5	1,094
Territorial and international affairs	30	.....	30	353	.....	353	183	.....	183
Departmental offices	-41	.....	-41	50	.....	50	65	.....	65
Proprietary receipts from the public .....	.....	199	-199	.....	938	-938	.....	1,027	-1,027
Intrabudgetary transactions	-4	.....	-4	-112	.....	-112	-117	.....	-117
Offsetting governmental receipts .....	.....	3	-3	.....	3	-3	.....	(* *)	(* *)
Total—Department of the Interior	890	219	671	4,870	1,058	3,812	4,560	1,138	3,422
Department of Justice:									
Legal activities	252	.....	252	1,298	.....	1,298	1,160	.....	1,160
Federal Bureau of Investigation	197	.....	197	987	.....	987	1,071	.....	1,071
Drug Enforcement Administration	77	.....	77	458	.....	458	383	.....	383
Immigration and Naturalization Service	136	.....	136	825	.....	825	741	.....	741
Federal Prison System	240	10	230	1,371	63	1,309	1,139	57	1,081
Office of Justice Programs	75	.....	75	291	.....	291	417	.....	417
Other	10	.....	10	432	.....	432	396	.....	396
Intrabudgetary transactions	-7	.....	-7	-27	.....	-27	-6	.....	-6
Offsetting governmental receipts .....	.....	57	-57	.....	358	-358	.....	236	-236
Total—Department of Justice	981	67	915	5,635	421	5,214	5,301	294	5,007
Department of Labor:									
Employment and Training Administration:									
Training and employment services	381	.....	381	2,103	.....	2,103	1,913	.....	1,913
Community Service Employment for Older Americans	36	.....	36	191	.....	191	193	.....	193
Federal unemployment benefits and allowances	31	.....	31	140	.....	140	68	.....	68
State unemployment insurance and employment service operations	-20	.....	-20	38	.....	38	13	.....	13
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advances to the unemployment trust fund and other funds	573	.....	573	573	.....	573	2,528	.....	2,528

Table 5. Outlays of the U.S. Government, March 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,400	.....	2,400	11,249	.....	11,249	16,006	.....	16,006
State administrative expenses	303	.....	303	1,628	.....	1,628	1,666	.....	1,666
Federal administrative expenses	34	.....	34	127	.....	127	115	.....	115
Veterans employment and training	17	.....	17	93	.....	93	90	.....	90
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	8	.....	8	35	.....	35	39	.....	39
Other	1	.....	1	10	.....	10	10	.....	10
Total—Unemployment trust fund	2,762	.....	2,762	13,141	.....	13,141	17,925	.....	17,925
Other	12	.....	12	45	.....	45	46	.....	46
Total—Employment and Training Administration	3,774	.....	3,774	16,231	.....	16,231	22,685	.....	22,685
Pension Benefit Guaranty Corporation	145	514	-368	789	1,010	-220	704	899	-195
Employment Standards Administration:									
Salaries and expenses	28	.....	28	121	.....	121	115	.....	115
Special benefits	170	.....	170	-345	.....	-345	-346	.....	-346
Black lung disability trust fund	50	.....	50	286	.....	286	301	.....	301
Other	9	.....	9	69	.....	69	64	.....	64
Occupational Safety and Health Administration	33	.....	33	149	.....	149	146	.....	146
Bureau of Labor Statistics	24	.....	24	135	.....	135	133	.....	133
Other	58	.....	58	234	.....	234	238	.....	238
Proprietary receipts from the public .....	.....	2	-2	.....	3	-3	.....	2	-2
Intrabudgetary transactions	-684	.....	-684	-909	.....	-909	-2,895	.....	-2,895
Total—Department of Labor	3,609	515	3,093	16,781	1,013	15,748	21,144	901	20,244
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	118	.....	118	760	.....	760	1,003	.....	1,003
Acquisition and maintenance of buildings abroad	53	.....	53	265	.....	265	283	.....	283
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	129	.....	129	125	.....	125
Foreign Service retirement and disability fund	41	.....	41	226	.....	226	193	.....	193
Other	104	.....	104	266	.....	266	95	.....	95
Total—Administration of Foreign Affairs	316	.....	316	1,646	.....	1,646	1,699	.....	1,699
International organizations and Conferences	53	.....	53	1,229	.....	1,229	1,143	.....	1,143
Migration and refugee assistance	60	.....	60	349	.....	349	336	.....	336
Other	-19	.....	-19	49	.....	49	90	.....	90
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions .....	.....	.....	.....	-182	.....	-182	-176	.....	-176
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	411	.....	411	3,092	.....	3,092	3,092	.....	3,092
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,293	.....	1,293	8,735	.....	8,735	8,475	.....	8,475
Other	11	.....	11	71	.....	71	65	.....	65
Other programs	21	.....	21	111	.....	111	126	.....	126
Total—Federal Highway Administration	1,325	.....	1,325	8,917	.....	8,917	8,667	.....	8,667
National Highway Traffic Safety Administration	22	.....	22	127	.....	127	131	.....	131
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	56	.....	56	547	.....	547	319	.....	319
Other	14	1	13	100	5	95	189	6	183
Total—Federal Railroad Administration	70	1	69	648	5	642	508	6	502

Table 5. Outlays of the U.S. Government, March 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	200	.....	200	503	.....	503	-66	.....	-66
Discretionary grants	166	.....	166	993	.....	993	803	.....	803
Other	43	.....	43	830	.....	830	1,197	.....	1,197
Total—Federal Transit Administration	409	.....	409	2,326	.....	2,326	1,934	.....	1,934
Federal Aviation Administration:									
Operations									
.....	326	.....	326	1,123	.....	1,123	1,378	.....	1,378
Airport and airway trust fund:									
Grants-in-aid for airports	122	.....	122	985	.....	985	840	.....	840
Facilities and equipment	236	.....	236	1,260	.....	1,260	1,119	.....	1,119
Research, engineering and development	18	.....	18	107	.....	107	100	.....	100
Operations	204	.....	204	1,321	.....	1,321	1,052	.....	1,052
Total—Airport and airway trust fund	580	.....	580	3,673	.....	3,673	3,110	.....	3,110
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Total—Federal Aviation Administration	906	(*)	906	4,797	(*)	4,796	4,488	(*)	4,488
Coast Guard:									
Operating expenses	286	.....	286	1,297	.....	1,297	1,186	.....	1,186
Acquisition, construction, and improvements	-10	.....	-10	126	.....	126	157	.....	157
Retired pay	47	.....	47	268	.....	268	230	.....	230
Other	38	(*)	37	153	3	151	164	3	162
Total—Coast Guard	360	(*)	360	1,845	3	1,842	1,738	3	1,735
Maritime Administration	99	8	90	368	80	288	433	196	238
Other	29	1	28	205	4	200	192	3	190
Proprietary receipts from the public .....	.....	1	-1	.....	3	-3	.....	1	-1
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	13	.....	13
Offsetting governmental receipts .....	.....	(*)	(*)	.....	27	-27	.....	34	-34
Total—Department of Transportation	3,221	12	3,209	19,232	122	19,110	18,104	243	17,861
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-443	2	-445	-1,262	10	-1,272	-493	5	-499
Other	14	.....	14	98	.....	98	50	.....	50
Financial Management Service:									
Salaries and expenses	26	.....	26	126	.....	126	119	.....	119
Payment to the Resolution Funding Corporation .....	.....	.....	.....	1,164	.....	1,164	1,164	.....	1,164
Claims, judgements, and relief acts	69	.....	69	389	.....	389	205	.....	205
Net interest paid to loan guarantee financing accounts .....	.....	.....	.....	766	.....	766	2	.....	2
Other	17	.....	17	60	.....	60	75	.....	75
Total—Financial Management Service	112	.....	112	2,505	.....	2,505	1,566	.....	1,566
Federal Financing Bank	-114	.....	-114	8	.....	8	7	.....	7
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	26	.....	26	189	.....	189	195	.....	195
Internal revenue collections for Puerto Rico	8	.....	8	108	.....	108	104	.....	104
United States Customs Service	148	.....	148	898	.....	898	992	.....	992
Bureau of Engraving and Printing	42	.....	42	67	.....	67	-2	.....	-2
United States Mint	-13	.....	-13	-62	.....	-62	-26	.....	-26
Bureau of the Public Debt	34	.....	34	145	.....	145	153	.....	153
Internal Revenue Service:									
Processing, assistance, and management	158	.....	158	866	.....	866	860	.....	860
Tax law enforcement	330	.....	330	2,046	.....	2,046	1,918	.....	1,918
Information systems	124	.....	124	730	.....	730	533	.....	533
Payment where earned income credit exceeds liability for tax	4,487	.....	4,487	7,878	.....	7,878	8,482	.....	8,482
Health insurance supplement to earned income credit .....	.....	.....	.....	.....	.....	.....	625	.....	625
Refunding internal revenue collections, interest	583	.....	583	1,592	.....	1,592	1,384	.....	1,384
Other	1	.....	1	3	.....	3	(*)	.....	(*)
Total—Internal Revenue Service	5,683	.....	5,683	13,114	.....	13,114	13,803	.....	13,803

Table 5. Outlays of the U.S. Government, March 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury—Continued									
United States Secret Service	41	.....	41	271	.....	271	246	.....	246
Comptroller of the Currency	29	9	21	216	196	20	195	206	-11
Office of Thrift Supervision	14	3	11	85	78	7	92	84	8
Interest on the public debt:									
Public issues (accrual basis)	20,184	.....	20,184	114,018	.....	114,018	101,638	.....	101,638
Special issues (cash basis)	509	.....	509	47,967	.....	47,967	43,201	.....	43,201
Total—Interest on the public debt	20,693	.....	20,693	161,985	.....	161,985	144,839	.....	144,839
Other	5	.....	5	25	.....	25	31	.....	31
Proprietary receipts from the public .....	.....	-58	58	.....	2,384	-2,384	.....	1,411	-1,411
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-1,181	.....	-1,181	-4,629	.....	-4,629	-5,187	.....	-5,187
Offsetting governmental receipts .....	.....	74	-74	.....	515	-515	.....	374	-374
Total—Department of the Treasury	25,098	29	25,068	173,761	3,183	170,577	156,563	2,080	154,483
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,342	.....	1,342	7,881	.....	7,881	7,568	.....	7,568
Other	52	23	30	346	138	208	318	135	183
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	74	37	37	365	237	128	764	361	403
Loan guaranty revolving fund	51	34	17	259	201	57	317	242	75
Other	11	9	3	94	62	32	246	145	101
Compensation and pensions	2,894	.....	2,894	8,853	.....	8,853	8,512	.....	8,512
Readjustment benefits	158	.....	158	665	.....	665	597	.....	597
Post-Vietnam era veterans education account	9	.....	9	37	.....	37	44	.....	44
Insurance funds:									
National service life	130	.....	130	612	.....	612	628	.....	628
United States government life	2	.....	2	9	.....	9	10	.....	10
Veterans special life	16	3	12	74	89	-15	70	89	-19
Other	9	.....	9	15	.....	15	-10	.....	-10
Total—Veterans Benefits Administration	3,354	83	3,271	10,982	589	10,393	11,178	836	10,341
Construction	76	.....	76	316	(* *)	316	327	(* *)	327
Departmental administration	1	.....	1	574	.....	574	518	.....	518
Proprietary receipts from the public:									
National service life .....	.....	24	-24	.....	138	-138	.....	184	-184
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	1	-1
Other .....	.....	72	-72	.....	358	-358	.....	298	-298
Intrabudgetary transactions	-8	.....	-8	-15	.....	-15	-37	.....	-37
Total—Department of Veterans Affairs	4,817	201	4,616	20,085	1,223	18,862	19,872	1,454	18,418
Environmental Protection Agency:									
Program and research operations	69	.....	69	450	.....	450	430	.....	430
Abatement, control, and compliance	138	.....	138	716	.....	716	597	.....	597
Water infrastructure financing	344	.....	344	1,168	.....	1,168	979	.....	979
Hazardous substance superfund	118	.....	118	677	.....	677	710	.....	710
Other	39	(* *)	38	470	(* *)	470	458	2	455
Proprietary receipts from the public .....	.....	29	-29	.....	150	-150	.....	93	-93
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	-250	.....	-250
Offsetting governmental receipts .....	.....	2	-2	.....	4	-4	.....	5	-5
Total—Environmental Protection Agency	708	30	678	3,231	155	3,077	2,924	101	2,823
General Services Administration:									
Real property activities	434	.....	434	496	.....	496	2	.....	2
Personal property activities	68	.....	68	-5	.....	-5	-94	.....	-94
Other	43	.....	43	217	.....	217	144	.....	144
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	-1	1	.....	2	-2
Total—General Services Administration	545	(* *)	544	708	-1	709	53	2	51

Table 5. Outlays of the U.S. Government, March 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Human space flight	379	.....	379	1,065	.....	1,065	.....	.....	.....
Science, aeronautics and technology	252	.....	252	953	.....	953	.....	.....	.....
Mission support	183	.....	183	889	.....	889	.....	.....	.....
Research and development	348	.....	348	2,242	.....	2,242	3,326	.....	3,326
Space flight, control and data communications	81	.....	81	1,071	.....	1,071	2,451	.....	2,451
Construction of facilities	32	.....	32	156	.....	156	212	.....	212
Research and program management	7	.....	7	89	.....	89	807	.....	807
Other	1	.....	1	7	.....	7	8	.....	8
Total—National Aeronautics and Space Administration	1,284	.....	1,284	6,472	.....	6,472	6,804	.....	6,804
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	329	.....	329	1,987	.....	1,987	1,921	.....	1,921
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,208	.....	3,208	18,946	.....	18,946	17,829	.....	17,829
Employees life insurance fund	132	132	(* *)	806	1,261	-456	681	1,241	-560
Employees and retired employees health benefits fund	1,386	1,369	16	7,737	8,027	-290	7,469	7,874	-405
Other	6	.....	6	35	.....	35	81	.....	81
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-16	.....	-16	-17	.....	-17
Total—Office of Personnel Management	5,058	1,502	3,556	29,494	9,288	20,205	27,963	9,115	18,848
Small Business Administration:									
Public enterprise funds:									
Business loan fund	32	28	4	186	169	17	308	213	95
Disaster loan fund	39	20	19	291	127	164	90	157	-67
Other	2	1	1	11	7	4	13	6	6
Other	52	(* *)	52	288	(* *)	288	259	(* *)	259
Total—Small Business Administration	125	48	77	776	304	473	670	377	293
Other Independent agencies:									
Board for International Broadcasting .....	(* *)	.....	(* *)	94	.....	94	100	.....	100
Corporation for National and Community Service	44	.....	44	211	.....	211	90	.....	90
Corporation for Public Broadcasting .....	.....	.....	.....	286	.....	286	275	.....	275
District of Columbia:									
Federal payment .....	.....	.....	.....	714	.....	714	698	.....	698
Other .....	.....	.....	.....	1	12	-11	3	12	-9
Equal Employment Opportunity Commission	23	(* *)	22	123	(* *)	123	120	(* *)	120
Export-Import Bank of the United States	103	92	11	852	556	296	605	1,298	-693
Federal Communications Commission	18	7	11	78	30	49	71	19	52
Federal Deposit Insurance Corporation:									
Bank insurance fund	289	825	-536	1,364	5,903	-4,539	1,376	7,217	-5,841
Savings association insurance fund	3	41	-37	24	528	-504	11	527	-517
FSLIC resolution fund	24	40	-16	1,170	628	541	1,144	1,637	-493
Affordable housing and bank enterprise	1	.....	1	3	.....	3	-1	.....	-1
Total—Federal Deposit Insurance Corporation	317	906	-589	2,560	7,059	-4,499	2,529	9,381	-6,852
Federal Emergency Management Agency:									
Public enterprise funds	22	34	-12	257	159	98	244	175	68
Disaster relief	229	.....	229	1,291	.....	1,291	1,873	.....	1,873
Emergency management planning and assistance	24	.....	24	132	.....	132	116	.....	116
Other	32	1	31	159	6	153	134	.....	134
Federal Trade Commission	9	.....	9	38	.....	38	44	.....	44
Interstate Commerce Commission	3	.....	3	20	.....	20	21	.....	21
Legal Services Corporation	34	.....	34	227	.....	227	197	.....	197
National Archives and Records Administration	8	(* *)	8	119	(* *)	119	117	(* *)	117
National Credit Union Administration:									
Credit union share insurance fund	24	157	-133	-13	169	-182	2	208	-206
Central liquidity facility .....	(* *)	.....	(* *)	5	5	(* *)	53	53	(* *)
Other	-27	(* *)	-27	-8	2	-11	19	47	-28

Table 5. Outlays of the U.S. Government, March 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	15	.....	15	92	.....	92	90	.....	90
National Endowment for the Humanities	14	.....	14	81	.....	81	77	.....	77
National Labor Relations Board	12	.....	12	87	.....	87	87	.....	87
National Science Foundation	232	.....	232	1,263	.....	1,263	1,216	.....	1,216
Nuclear Regulatory Commission	44	5	39	264	268	-4	267	231	36
Panama Canal Commission	48	61	-14	276	306	-31	260	286	-26
Postal Service:									
Public enterprise funds (off-budget)	3,856	5,125	-1,268	24,930	27,781	-2,851	24,235	25,203	-968
Payment to the Postal Service fund .....	.....	.....	.....	84	.....	84	85	.....	85
Railroad Retirement Board:									
Federal windfall subsidy	21	.....	21	128	.....	128	138	.....	138
Federal payments to the railroad retirement accounts .....	(* *)	.....	(* *)	109	.....	109	25	.....	25
Rail industry pension fund:									
Benefit payments	237	.....	237	1,395	.....	1,395	1,407	.....	1,407
Advances from FOASDI fund	-92	.....	-92	-548	.....	-548	-542	.....	-542
OASDI certifications	92	.....	92	548	.....	548	542	.....	542
Administrative expenses	7	.....	7	35	.....	35	37	.....	37
Interest on refunds of taxes .....	(* *)	.....	(* *)	16	.....	16	18	.....	18
Other	1	.....	1	3	.....	3	3	.....	3
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	-109	.....	-109	-25	.....	-25
Supplemental annuity pension fund:									
Benefit payments	8	.....	8	46	.....	46	47	.....	47
Interest on refund of taxes .....	(* *)	.....	(* *)	1	.....	1	.....	.....	.....
Railroad Social Security equivalent benefit account:									
Benefit payments	411	.....	411	2,451	.....	2,451	2,373	.....	2,373
Interest on refund of taxes .....	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	.....	.....
Other .....	(* *)	.....	(* *)	1	.....	1	2	.....	2
Total—Railroad Retirement Board	685	.....	685	4,077	.....	4,077	4,024	.....	4,024
Resolution Trust Corporation	630	978	-348	2,829	8,928	-6,099	7,568	7,450	118
Securities and Exchange Commission	9	.....	9	62	.....	62	74	.....	74
Smithsonian Institution	41	.....	41	217	.....	217	184	.....	184
Tennessee Valley Authority	876	834	42	4,763	3,864	899	4,801	4,200	600
United States Information Agency	109	.....	109	568	(* *)	568	555	(* *)	555
Other	243	191	52	1,437	1,136	301	1,239	672	567
Total—Other independent agencies	7,679	8,390	-711	48,176	50,281	-2,105	52,073	49,235	2,838
Undistributed offsetting receipts:									
Other interest .....	.....	.....	.....	.....	(* *)	(* *)	.....	(* *)	(* *)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,026	.....	-1,026	-6,107	.....	-6,107	-6,403	.....	-6,403
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund:									
Federal employer contributions	-145	.....	-145	-909	.....	-909	-916	.....	-916
Postal Service employer contributions	-48	.....	-48	-276	.....	-276	-246	.....	-246
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-441	.....	-441	-2,504	.....	-2,504	-2,664	.....	-2,664
Payments for military service credits .....	.....	.....	.....	17	.....	17	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-79	.....	-79	-448	.....	-448	-287	.....	-287
Payments for military service credits .....	.....	.....	.....	-17	.....	-17	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-12	.....	-12	-55	.....	-55	-56	.....	-56
Office of Personnel Management:									
Civil service retirement and disability fund	-921	.....	-921	-4,843	.....	-4,843	-4,968	.....	-4,968
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement	-2,671	.....	-2,671	-15,141	.....	-15,141	-15,539	.....	-15,539

Table 5. Outlays of the U.S. Government, March 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	-9	.....	-9	-9	.....	-9
Department of Defense—Civil:									
Corps of Engineers	-2	.....	-2	-9	.....	-9	-7	.....	-7
Military retirement fund	42	.....	42	-5,541	.....	-5,541	-4,936	.....	-4,936
Education benefits fund .....	(*)	.....	(*)	-22	.....	-22	-25	.....	-25
Soldiers' and airmen's home permanent fund .....	(*)	.....	(*)	-5	.....	-5	-4	.....	-4
Other .....	(*)	.....	(*)	-1	.....	-1	(*)	.....	(*)
Department of Health and Human Services, except Social Security:									
Federal hospital insurance trust fund	-26	.....	-26	-5,381	.....	-5,381	-5,325	.....	-5,325
Federal supplementary medical insurance trust fund ..	-20	.....	-20	-955	.....	-955	-1,052	.....	-1,052
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund ...	-43	.....	-43	-15,285	.....	-15,285	-13,867	.....	-13,867
Federal disability insurance trust fund	-6	.....	-6	-851	.....	-851	-385	.....	-385
Department of Labor:									
Unemployment trust fund	-37	.....	-37	-1,351	.....	-1,351	-1,309	.....	-1,309
Department of State:									
Foreign Service retirement and disability fund .....	(*)	.....	(*)	-299	.....	-299	-280	.....	-280
Department of Transportation:									
Highway trust fund	-19	.....	-19	-543	.....	-543	-720	.....	-720
Airport and airway trust fund	-8	.....	-8	-388	.....	-388	-421	.....	-421
Oil spill liability trust fund	-1	.....	-1	-4	.....	-4	-3	.....	-3
Department of Veterans Affairs:									
National service life insurance fund	1	.....	1	-535	.....	-535	-538	.....	-538
United States government life Insurance Fund .....	(*)	.....	(*)	-4	.....	-4	-5	.....	-5
Environmental Protection Agency .....	(*)	.....	(*)	-1	.....	-1	(*)	.....	(*)
National Aeronautics and Space Administration .....	(*)	.....	(*)	-1	.....	-1	-1	.....	-1
Office of Personnel Management:									
Civil service retirement and disability fund	-39	.....	-39	-13,886	.....	-13,886	-12,976	.....	-12,976
Independent agencies:									
Railroad Retirement Board	-49	.....	-49	-349	.....	-349	-338	.....	-338
Other .....	(*)	.....	(*)	-9	.....	-9	-8	.....	-8
Other	-43	.....	-43	-105	.....	-105	-62	.....	-62
Total—Interest received by trust funds	-251	.....	-251	-45,534	.....	-45,534	-42,270	.....	-42,270
Rents and royalties on the outer continental shelf lands ..	.....	158	-158	.....	1,128	-1,128	.....	1,428	-1,428
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spectrum auction proceeds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Undistributed offsetting receipts	-2,921	158	-3,079	-60,675	1,128	-61,803	-57,809	1,428	-59,238
Total outlays	159,487	17,029	142,458	861,938	103,551	758,387	827,488	100,925	728,563
Total on-budget	128,409	11,902	116,507	694,634	75,766	618,868	667,038	75,717	591,322
Total off-budget	31,078	5,127	25,951	167,304	27,785	139,519	160,449	25,208	135,241
Total surplus (+) or deficit			-49,927			-144,004			-150,142
Total on-budget			-54,537			-170,129			-170,868
Total off-budget			+4,610			+26,125			+20,726

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	24,836	22,777
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	103,061	101,620
Governmental receipts	1,195	935
Total receipts offset against outlays	129,093	125,332

¹Outlays have been increased in September 1994 and correspondingly decreased in January 1995 by \$1 million to reflect additional reporting by the Peace Corps that was previously recorded as January 1995 activity.

²Includes 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 due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, March 1995 and Other Periods
 [\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
* Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	9,818	171,366	164,380	4,677,750	4,839,298	4,849,116
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	9,818	171,366	164,380	4,692,750	4,854,298	4,864,116
Plus premium on public debt securities	-8	-48	18	1,333	1,292	1,284
Less discount on public debt securities	304	2,761	-11,502	78,631	81,088	81,392
Total public debt securities net of Premium and discount	9,506	168,557	175,900	4,615,453	4,774,504	4,784,010
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	4	-1,735	1,053	28,194	26,455	26,459
Total federal securities	9,510	166,822	176,952	4,643,647	4,800,959	4,810,469
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	-3,898	41,570	24,938	1,213,104	1,258,572	1,254,674
Less discount on federal securities held as investments of government accounts	237	372	-12,072	1,684	1,818	2,055
Net federal securities held as investments of government accounts	-4,135	41,199	37,010	1,211,421	1,256,754	1,252,619
Total borrowing from the public	13,645	125,624	139,943	3,432,226	3,544,204	3,557,850
Accrued interest payable to the public	10,176	920	-1,469	43,287	34,031	44,207
Allocations of special drawing rights	324	456	-28	7,189	7,322	7,646
Deposit funds	-422	-342	-857	7,316	7,396	6,974
Miscellaneous liability accounts (includes checks Outstanding etc.)	12,489	8,149	-972	4,938	598	13,087
Total liability accounts	36,213	134,807	136,616	3,494,957	3,593,551	3,629,764
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	-2,348	-2,305	-11,108	6,848	6,890	4,543
Tax and loan note accounts	-15,400	-15,540	3,209	29,094	28,954	13,554
Balance	-17,747	-17,845	-7,899	35,942	35,844	18,097
Special drawing rights:						
Total holdings	494	1,680	180	9,971	11,158	11,651
SDR certificates issued to Federal Reserve banks .....	.....	.....	.....	-8,018	-8,018	-8,018
Balance	494	1,680	180	1,953	3,140	3,633
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	1,753	2,470	-154	7,163	7,879	9,633
Letter of credit issued to IMF	-1	555	84	-25,923	-25,367	-25,368
Dollar deposits with the IMF	-4	-7	-3	-96	-99	-103
Receivable/Payable (-) for Interim maintenance of value adjustments	-1,186	-1,672	104	-837	-1,323	-2,509
Balance	563	1,347	31	12,069	12,853	13,415
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	-606	3,295	627	21,416	25,316	24,710
Total cash and monetary assets	-17,297	-11,524	-7,061	71,379	77,152	59,855
Net activity, guaranteed loan financing	-371	-839	-2,452	-9,806	-10,274	-10,645
Net activity, direct loan financing	567	3,325	1,727	12,726	15,485	16,051
Miscellaneous asset accounts	3,465	197	-5,398	-1,386	-4,654	-1,189
Total asset accounts	-13,637	-8,841	-13,184	72,914	77,709	64,073
Excess of liabilities (+) or assets (-)	+49,850	+143,649	+149,800	+3,422,043	+3,515,842	+3,565,692
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	77	355	342	.....	278	355
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	+49,927	+144,004	+150,142	+3,422,043	+3,516,120	+3,566,047

¹Major sources of information used to determine Treasury's operating cash income include Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service Centers, the Bureau of the Public Debt and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed.

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, March 1995 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,515,842	3,422,146	3,218,965
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results .....	.....	-103	526
Excess of liabilities beginning of period (current basis)	3,515,842	3,422,043	3,219,491
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	49,927	144,004	150,142
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	49,927	144,004	150,142
Total-on-budget (Table 2)	54,537	170,129	170,868
Total-off-budget (Table 2)	-4,610	-26,125	-20,726
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-77	-355	-342
Profit on sale of gold .....	.....	(*)	.....
Total-transactions not applied to current year's Surplus or deficit	-77	-355	-342
Excess of liabilities close of period	3,565,692	3,565,692	3,369,291

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, March 1995 and Other Periods

Classification	[\$ millions]					
	This Month	Net Transactions (-) denotes net reduction of liability accounts		Account Balances Current Fiscal Year		
		Fiscal Year to Date		Beginning of		Close of This month
This Year		Prior Year	This Year	This Month		
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States .....	.....	.....	.....	(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
FSLIC resolution fund .....	.....	-32	-145	189	158	158
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	.....	.....	(*)	6	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	5	-47	-99	112	60	65
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Federal Transit Administration .....	.....	.....	-547	.....	.....	.....
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	8	8	192	199	200
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration	-2	-2	.....	298	298	296
Tennessee Valley Authority	-1	-1,662	1,836	26,121	24,460	24,459
Total, agency securities	4	-1,735	1,053	28,194	26,455	26,459

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, March 1995 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Foreign Military Loan Program .....	.....	337	405	413	750	750
Agency for International Development:						
International Debt Reduction .....	.....	.....	.....	315	315	315
Housing and other credit guaranty programs .....	.....	.....	.....	125	125	125
Private sector revolving fund .....	.....	.....	.....	1	1	1
Overseas Private Investment Corporation	(*)	22	8	16	38	38
Department of Agriculture:						
Farm Service Agency:						
Federal crop insurance corporation fund .....	.....	.....	-113	.....	.....	.....
Commodity Credit Corporation	879	-8,196	-11,340	16,909	7,833	8,712
Agricultural credit insurance fund .....	.....	-1,748	-1,285	4,028	2,280	2,280
Natural Resources Conservation Service .....	.....	.....	.....	4	4	4
Rural Utilities Service:						
Rural electrification and telephone revolving fund	31	720	237	8,193	8,883	8,914
Rural Telephone Bank	-12	85	-33	586	683	671
Rural development insurance fund	(*)	715	561	2,091	2,806	2,806
Rural communication development fund .....	.....	.....	.....	25	25	25
Rural Housing and Community Development Service:						
Rural housing insurance fund	15	1,192	2,134	4,497	5,674	5,689
Self-help housing land development fund .....	.....	1	1	(*)	1	1
Rural Business and Cooperative Development Service:						
Rural development loan fund .....	.....	40	29	21	61	61
Rural economic development loan fund	3	8	10	19	24	27
Foreign Agricultural Service	104	97	385	583	576	680
Department of Education:						
Federal direct student loan program .....	.....	4,868	.....	433	5,302	5,302
Federal family education loan program .....	.....	.....	.....	1,605	1,605	1,605
College housing and academic facilities fund .....	.....	18	14	162	181	181
College housing loans .....	.....	.....	(*)	411	411	411
Department of Energy:						
Isotope production and distribution fund .....	.....	-14	.....	14	.....	.....
Bonneville power administration fund .....	.....	-5	158	2,617	2,612	2,612
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration .....	.....	-21	.....	783	762	762
Housing for the elderly and handicapped .....	.....	-770	-475	8,484	7,714	7,714
Public and Indian housing:						
Low-rent public housing	-135	-135	25	135	135	.....
Department of the Interior:						
Bureau of Reclamation Loans .....	.....	.....	6	11	11	11
Bureau of Mines, Helium Fund .....	.....	.....	.....	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans .....	.....	8	9	26	34	34
Department of Justice:						
Federal prison industries, incorporated .....	.....	.....	.....	20	20	20
Department of Transportation:						
Federal Highway Administration:						
High priority quarters loan fund	20	40	.....	.....	20	40
Federal Railroad Administration:						
Railroad rehabilitation and improvement .....	.....	.....	.....	.....	.....	.....
financing funds .....	.....	(*)	.....	1	1	1
Amtrak corridor improvement loans .....	.....	(*)	.....	2	3	3
Other .....	.....	.....	.....	(*)	(*)	(*)
Federal Aviation Administration:						
Aircraft purchase loan guaratee program .....	.....	(*)	(*)	(*)	(*)	(*)
Minority business resource center fund .....	.....	14	.....	13	27	27
Department of the Treasury:						
Federal Financing Bank revolving fund	-2,121	-11,091	-9,225	94,357	85,388	83,266
Department of Veterans Affairs:						
Guaranty and indemnity fund .....	.....	586	612	181	767	767
Loan guaranty revolving fund .....	.....	903	1,158	1,107	2,011	2,011
Direct loan revolving fund .....	.....	(*)	(*)	1	1	1
Native american veteran housing fund .....	.....	12	7	1	13	13
Vocational rehabilitation revolving fund	(*)	(*)	1	2	2	2

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, March 1995 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
Environmental Protection Agency:						
Abatement, control, and compliance loan program	11	10		26	37	37
Small Business Administration:						
Business loan and revolving fund				293	293	293
Disaster loan fund				6,996	6,996	6,996
Independent agencies:						
Export-Import Bank of the United States	55	30	811	2,632	2,607	2,662
Federal Emergency Management Agency:						
National Insurance development fund			100	3	3	3
Disaster assistance loan fund	-6	169	25	84	259	253
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund			9	85	85	85
Railroad Retirement Board:						
Rail industry pension fund				2,128	2,128	2,128
Social Security equivalent benefit account	266	1,518	1,498	2,781	4,033	4,299
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	-901	-10,584	-14,259	163,642	153,960	153,059
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military financing program	-54	-150	-139	3,785	3,689	3,635
Department of Agriculture:						
Farm Service Agency:						
Agriculture credit insurance fund	-515	-610	-250	6,063	5,968	5,453
Rural Utilities Service:						
Rural electrification and telephone revolving fund	-68	-24	-294	21,916	21,960	21,892
Rural development insurance fund				3,675	3,675	3,675
Rural Housing and Community Development Service:						
Rural housing insurance fund	-300	-760	-160	24,391	23,931	23,631
Department of Defense:						
Department of the Navy				1,624	1,624	1,624
Defense agencies		-47	-49	-145	-192	-192
Department of Education:						
Federal family education loan program			-4,790			
Department of Health and Human Services,						
Except Social Security:						
Medical facilities guarantee and loan fund		-18	-2	63	46	46
Department of Housing and Urban Development:						
Low rent housing loans and other expenses		-58	-54	1,747	1,689	1,689
Community Development Grants		-14	-16	110	96	96
Department of Interior:						
Territorial and international affairs		-1	-1	22	21	21
Department of Transportation:						
Federal Railroad Administration	(* *)	-3	-1	15	11	11
Federal Transit Administration		-665	488	665		
Department of the Treasury:						
Financial Management Service			-30			
General Services Administration:						
Federal buildings fund	7	102	159	1,780	1,875	1,882
Small Business Administration:						
Business loan fund	-12	-62	-44	581	530	519
Independent agencies:						
Export-Import Bank of the United States	-299	-777	-948	3,926	3,449	3,150
Pennsylvania Avenue Development Corporation	10	58	46	250	298	308
Postal Service		-1,100		8,973	7,873	7,873
Resolution Trust Corporation	-890	-6,763	-2,890	26,519	20,646	19,756
Tennessee Valley Authority		-200	-250	3,400	3,200	3,200
Total borrowing from the Federal Financing Bank	-2,121	-11,092	-9,225	109,360	100,389	98,268

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

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, March 1995 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	-1	1	2	.....	3	1
Department of Commerce	1	4	3	13	16	16
Department of Defense—Military:						
Defense cooperation account .....	.....	-4	-4	5	(* *)	(* *)
Department of Energy	-45	321	210	4,527	4,893	4,848
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund	(* *)	-571	-307	5,742	5,171	5,171
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	.....	-9	.....	.....	.....
Agency securities .....	.....	.....	-4	16	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	31	250	251	3,713	3,933	3,963
Agency securities .....	.....	.....	(* *)	1	1	1
Other	-31	-11	-148	193	212	181
Department of the Interior	-12	537	330	2,722	3,271	3,259
Department of Labor	369	220	-11,873	5,330	5,181	5,550
Department of Transportation	-6	37	40	974	1,017	1,011
Department of the Treasury	-1,639	-2,588	-26	7,452	6,504	4,864
Department of Veterans Affairs:						
Canteen service revolving fund	3	6	1	37	40	43
Guaranty and indemnity fund .....	.....	.....	.....	.....	.....	.....
Veterans reopened insurance fund	-4	8	8	524	535	531
Servicemen's group life insurance fund .....	.....	-38	-109	41	4	4
Independent agencies:						
Export-Import Bank of the United States	-172	22	372	57	251	79
Federal Deposit Insurance Corporation:						
Bank insurance fund	548	4,597	5,935	13,972	18,022	18,570
Savings association insurance fund	41	509	517	2,493	2,961	3,002
FSLIC resolution fund	17	-573	957	1,649	1,060	1,077
Federal Emergency Management Agency:						
National flood insurance fund .....	.....	-120	-71	200	81	81
National Credit Union Administration	160	192	234	3,052	3,084	3,244
Postal Service	1,211	1,740	1,720	1,271	1,799	3,010
Tennessee Valley Authority .....	.....	-2,701	1,297	3,954	1,253	1,253
Other	15	198	83	1,017	1,200	1,214
Other	76	374	76	2,626	2,924	3,000
Total public debt securities	560	2,408	-512	61,564	63,413	63,972
Total agency securities .....	.....	.....	-4	17	17	17
Total Federal funds	560	2,408	-515	61,581	63,430	63,990
Trust funds:						
Legislative Branch:						
Library of Congress	(* *)	9	5	4	12	12
United States Tax Court .....	.....	(* *)	(* *)	5	5	5
Other	(* *)	5	(* *)	27	32	32
The Judiciary:						
Judicial retirement funds .....	.....	36	23	245	281	281
Department of Agriculture	12	16	180	273	278	289
Department of Commerce .....	(* *)	(* *)	.....	(* *)	(* *)	(* *)
Department of Defense—Military:						
Voluntary separation incentive fund	-5	(* *)	-51	763	768	763
Other	(* *)	1	4	157	158	157
Department of Defense—Civil:						
Military retirement fund	-1,249	10,284	10,040	105,367	116,900	115,651
Other	-16	52	13	1,307	1,375	1,359

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, March 1995 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		Close of This month
	This Month	Fiscal Year to Date		Beginning of		
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund	-2,382	1,034	-1,433	128,716	132,132	129,750
Federal supplementary medical insurance trust fund	-695	-1,675	142	21,489	20,508	19,814
Other	61	87	85	836	862	923
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund	1,996	5,929	22,256	413,425	417,357	419,354
Federal disability insurance trust fund	1,246	20,520	-2,307	6,100	25,374	26,620
Department of the Interior	-13	24	-13	234	271	258
Department of Justice	-11	47	67	.....	58	47
Department of Labor:						
Unemployment trust fund	-1,741	-2,099	-5,849	39,788	39,430	37,689
Other	33	7	1	59	34	67
Department of State:						
Foreign Service retirement and disability fund	20	365	266	7,179	7,525	7,544
Other .....	.....	-9	12	50	40	40
Department of Transportation:						
Highway trust fund	180	1,349	-1,572	17,694	18,862	19,043
Airport and airway trust fund	-142	-751	-329	12,206	11,597	11,455
Other	-36	144	-86	1,683	1,863	1,827
Department of the Treasury	-16	-19	28	247	244	228
Department of Veterans Affairs:						
General post fund, national homes .....	.....	-1	(* *)	38	37	37
National service life insurance	-98	66	106	11,852	12,017	11,919
United States government life Insurance Fund	-2	-4	-4	115	113	111
Veterans special life insurance fund	-12	16	19	1,509	1,537	1,525
Environmental Protection Agency	31	524	354	6,250	6,743	6,774
National Aeronautics and Space Administration	(* *)	(* *)	(* *)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund	-1,862	1,985	2,453	338,889	342,736	340,874
Employees life insurance fund	(* *)	456	566	14,929	15,385	15,385
Employees and retired employees health benefits fund	-14	298	449	7,573	7,885	7,871
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(* *)	1	1	53	54	54
Japan-United States Friendship Commission .....	.....	(* *)	(* *)	17	17	17
Railroad Retirement Board	254	339	-63	12,203	12,288	12,542
Other	3	127	92	226	351	354
Total public debt securities	-4,458	39,162	25,453	1,151,523	1,195,143	1,190,685
Total trust funds	-4,458	39,162	25,453	1,151,523	1,195,143	1,190,685
Grand total	-3,898	41,570	24,938	1,213,104	1,258,572	1,254,674

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	43,659	37,414	53,736	79,162	33,863	26,846							274,680	262,004
Corporation income taxes	3,055	1,497	31,915	3,258	2,060	14,863							56,650	53,689
Social insurance taxes and contributions:														
Employment taxes and contributions	31,263	33,786	35,708	38,990	35,667	38,646							214,061	199,003
Unemployment insurance	1,073	3,249	230	1,069	2,630	320							8,571	8,058
Other retirement contributions	351	352	420	383	357	413							2,275	2,334
Excise taxes	4,272	5,518	4,587	4,555	3,485	5,143							27,561	25,645
Estate and gift taxes	1,202	1,220	1,092	1,005	916	1,218							6,653	6,883
Customs duties	1,848	1,827	1,747	1,539	1,435	1,470							9,865	9,670
Miscellaneous receipts	2,300	2,811	1,375	1,839	2,131	3,612							14,068	9,136
Total—Receipts this year	89,024	87,673	130,810	131,801	82,544	82,532							614,383	.....
(On-budget)	65,384	62,083	103,860	101,036	54,405	61,970							448,738	.....
(Off-budget)	23,639	25,590	26,950	30,765	28,139	30,562							165,644	.....
Total—Receipts prior year	78,662	83,102	125,403	122,961	73,186	93,107							.....	576,421
(On budget)	55,858	58,695	99,709	94,390	47,191	64,611							.....	420,454
(Off budget)	22,804	24,407	25,694	28,571	25,995	28,497							.....	155,967
Outlays														
Legislative Branch	354	217	333	222	183	166							1,473	1,399
The Judiciary	184	169	303	214	188	348							1,406	1,309
Executive Office of the President	18	17	26	21	15	16							112	101
Funds Appropriated to the President:														
International Security Assistance	3,255	310	271	203	101	213							4,353	4,633
International Development Assistance	726	367	443	471	427	327							2,761	2,039
Other	-381	452	18	94	133	-372							-56	233
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	1,760	2,983	1,869	1,115	745	966							9,438	9,340
Other	5,839	3,850	3,637	4,191	3,521	4,547							25,585	24,034
Department of Commerce	305	300	304	308	262	291							1,770	1,574
Department of Defense:														
Military:														
Military personnel	3,713	5,701	8,203	3,280	5,914	8,404							35,214	35,357
Operation and maintenance	6,118	7,837	7,312	6,720	7,566	7,915							43,469	43,393
Procurement	4,254	4,754	4,727	4,984	4,715	4,744							28,180	32,013
Research, development, test, and evaluation	2,501	2,896	3,211	2,752	2,675	3,389							17,426	17,032
Military construction	425	537	436	575	505	719							3,197	2,313
Family housing	247	242	305	277	275	324							1,669	1,516
Revolving and management funds	147	-311	942	-757	-1,373	78							-1,273	1,156
Other	275	-222	42	-284	21	-212							-380	348
Total Military	17,680	21,435	25,178	17,548	20,298	25,361							127,501	133,127
Civil	2,638	2,656	2,553	2,592	2,542	2,674							15,656	15,053
Department of Education	1,949	2,322	3,888	2,764	2,593	2,691							16,207	11,005
Department of Energy	1,683	1,330	1,743	1,328	1,255	1,588							8,927	8,977
Department of Health and Human Services, except Social Security:														
Public Health Service	1,603	1,588	1,761	1,824	1,829	1,726							10,330	9,625
Health Care Financing Administration:														
Grants to States for Medicaid	6,622	7,545	7,321	7,215	6,694	8,448							43,845	40,626
Federal hospital ins. trust fund	7,834	8,942	9,757	8,630	8,838	11,171							55,171	50,215
Federal supp. med. ins. trust fund	4,799	5,290	5,837	5,014	4,712	5,987							31,640	29,009
Other	3,055	3,092	3,015	4,950	3,796	4,467							22,375	20,866
Social Security Administration	917	2,200	4,138	1,746	2,238	4,391							15,630	14,880
Administration for children and families	2,728	2,519	2,812	3,151	2,524	2,781							16,515	16,342
Other	-4,508	-4,525	-4,515	-6,629	-5,486	-6,143							-31,805	-29,277
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	23,413	23,368	23,810	24,392	24,220	24,310							143,514	137,671
Federal disability ins. trust fund	3,289	3,244	3,348	3,417	3,415	3,492							20,205	18,324
Other	-630	-7	-17	-1,580	-13	-15							-2,262	-2,583
Department of Housing and Urban Development	2,903	2,426	2,394	2,009	2,227	2,694							14,653	13,096
Department of the Interior	883	582	557	567	553	671							3,812	3,422

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995—Continued
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Justice	908	818	749	1,094	730	915							5,214	5,007
Department of Labor:														
Unemployment trust fund	1,650	1,854	2,001	2,543	2,330	2,762							13,141	17,925
Other	702	-170	469	653	621	331							2,608	2,319
Department of State	488	841	664	201	488	411							3,092	3,092
Department of Transportation:														
Highway trust fund	1,794	1,762	1,416	1,182	1,348	1,304							8,806	8,540
Other	1,650	1,737	1,640	1,906	1,466	1,904							10,304	9,321
Department of the Treasury:														
Interest on the public debt	19,732	24,912	57,320	20,069	19,259	20,693							161,985	144,839
Other	34	-308	1,336	145	3,010	4,375							8,592	9,644
Department of Veterans Affairs:														
Compensation and pensions	105	1,457	2,824	81	1,492	2,894							8,853	8,512
National service life	64	70	83	71	79	106							474	444
United States government life	1	1	2	1	1	2							9	9
Other	1,528	1,784	1,344	1,827	1,429	1,614							9,526	9,453
Environmental Protection Agency	438	474	538	520	429	678							3,077	2,823
General Services Administration	-651	639	462	-717	431	544							709	51
National Aeronautics and Space Administration	845	1,143	1,203	926	1,072	1,284							6,472	6,804
Office of Personnel Management	3,410	3,118	3,460	3,324	3,337	3,556							20,205	18,848
Small Business Administration	65	145	64	58	64	77							473	293
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	-127	-208	-496	-1,193	-1,977	-536							-4,539	-5,841
Savings association insurance fund	-2	-13	(*)	-91	-361	-37							-504	-517
FSLIC resolution fund	-87	430	33	-149	331	-16							541	-493
Affordable housing and bank enterprise .....	(*)	.....	1	1	.....	1							3	-1
Postal Service:														
Public enterprise funds (off-budget)	-467	-326	101	-396	-494	-1,268							-2,851	-968
Payment to the Postal Service fund	61	.....	.....	23	.....	.....							84	85
Resolution Trust Corporation	-471	-1,502	-2,001	-1,078	-699	-348							-6,099	118
Tennessee Valley Authority	265	239	119	142	92	42							899	600
Other independent agencies	2,720	1,647	1,710	1,260	1,572	1,452							10,361	9,855
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,442	-2,416	-2,564	-2,557	-2,491	-2,671							-15,141	-15,539
Interest received by trust funds	-611	-5,727	-38,216	-95	-634	-251							-45,534	-42,270
Rents and royalties on outer continental shelf lands	-154	-160	-106	-353	-197	-158							-1,128	-1,428
Other .....	(*)	(*)	(*)	.....	.....	.....							(*)	(*)
Totals this year:														
Total outlays	120,365	124,915	134,941	115,171	120,536	142,458							758,387	.....
(On-budget)	95,307	99,464	123,643	89,889	94,058	116,507							618,868	.....
(Off-budget)	25,059	25,452	11,297	25,282	26,478	25,951							139,519	.....
Total-surplus (+) or deficit (-)	-31,342	-37,242	-4,130	+16,629	-37,992	-49,927							-144,004	.....
(On-budget)	-29,922	-37,381	-19,783	+11,147	-39,653	-54,537							-170,129	.....
(Off-budget)	-1,420	+138	+15,653	+5,483	+1,661	+4,610							+26,125	.....
Total borrowing from the public	32,457	40,528	-13,316	13,337	38,972	13,645							125,624	139,943
Total-outlays prior year	124,085	121,483	133,108	107,713	114,752	125,422							.....	726,563
(On-budget)	100,562	96,719	121,425	83,521	88,835	100,259							.....	591,322
(Off-budget)	23,523	24,764	11,683	24,192	25,917	25,164							.....	135,241
Total-surplus (+) or deficit (-) prior year	-45,422	-38,381	-7,705	+15,248	-41,566	-32,315							.....	-150,142
(On-budget)	-44,704	-38,024	-21,717	+10,869	-41,644	-35,648							.....	-170,868
(Off-budget)	-719	-357	+14,012	+4,379	+77	+3,333							.....	+20,726

... No transactions.

(*) Less than \$500,000.

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of March 31, 1995

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	436	580	-144	2,967	3,673	-706	12,206	11,597	11,455
Black lung disability	55	50	4	309	286	23	.....	.....	.....
Federal disability insurance	4,719	3,492	1,227	40,379	20,205	20,173	6,100	25,374	26,620
Federal employees life and health .....	.....	16	-16	.....	-745	745	22,503	23,271	23,256
Federal employees retirement	1,387	3,250	-1,863	21,582	19,179	2,403	346,317	350,546	348,704
Federal hospital insurance	8,570	11,171	-2,601	55,036	55,171	-135	128,716	132,132	129,750
Federal old-age and survivors insurance	26,425	24,310	2,115	146,615	143,513	3,102	413,425	417,357	419,354
Federal supplementary medical insurance	5,535	5,987	-452	30,908	31,640	-733	21,489	20,508	19,814
Highways	1,619	1,483	136	11,760	10,454	1,306	17,694	18,862	19,043
Military advances	1,082	1,270	-188	5,958	6,687	-729	.....	.....	.....
Railroad retirement	459	426	33	2,613	2,553	60	12,203	12,288	12,542
Military retirement	984	2,323	-1,339	23,119	13,662	9,456	105,367	116,900	115,651
Unemployment	1,044	2,762	-1,718	10,827	13,141	-2,313	39,788	39,430	37,689
Veterans life insurance	23	145	-122	679	606	73	13,477	13,666	13,554
All other trust	466	417	49	2,984	1,929	1,055	12,240	13,211	13,253
Total trust fund receipts and outlays and investments held from Table 6-D	52,806	57,684	-4,878	355,735	321,954	33,781	1,151,523	1,195,143	1,190,685
Less: Interfund transactions	8,098	8,098	.....	98,540	98,540	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	44,708	49,587	-4,878	257,195	223,415	33,781			
Total Federal fund receipts and outlays	50,835	95,883	-45,048	373,873	551,658	-177,785			
Less: Interfund transactions	46	46	.....	186	186	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	50,789	95,838	-45,048	373,687	551,472	-177,785			
Less: offsetting proprietary receipts	2,966	2,966	.....	16,499	16,499	.....		
Net budget receipts & outlays	92,532	142,458	-49,927	614,383	758,387	-144,004			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, March 1995 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	26,846	274,680	262,004
Corporation income taxes	14,863	56,650	53,689
Social insurance taxes and contributions:			
Employment taxes and contributions	38,646	214,061	199,003
Unemployment insurance	320	8,571	8,058
Other retirement contributions	413	2,275	2,334
Excise taxes	5,143	27,561	25,645
Estate and gift taxes	1,218	6,653	6,883
Customs	1,470	9,865	9,670
Miscellaneous	3,612	14,068	9,136
Total	92,532	614,383	576,421
NET OUTLAYS			
National defense	26,533	134,078	139,726
International affairs	425	10,380	9,991
General science, space, and technology	1,628	8,514	8,691
Energy	569	2,577	2,454
Natural resources and environment	1,951	12,381	11,433
Agriculture	1,195	10,279	11,131
Commerce and housing credit	-1,853	-11,783	-6,850
Transportation	3,167	19,007	17,635
Community and Regional Development	971	5,067	4,490
Education, training, employment and social services	4,678	26,919	21,034
Health	10,625	56,385	52,878
Medicare	15,409	77,005	70,622
Income security	24,708	112,373	113,096
Social Security	27,800	163,715	155,994
Veterans benefits and services	4,642	18,953	18,565
Administration of justice	1,488	7,949	7,634
General government	1,680	7,405	5,903
Interest	19,671	113,453	99,104
Undistributed offsetting receipts	-2,829	-16,270	-16,968
Total	142,458	758,387	726,563

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

- *Daily Treasury Statement* (Available 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19* — (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19* —
- The United States Budget in Brief, FY 19* —
- Special Analyses
- Historical Tables
- Management of the United States Government
- Major Policy Initiatives

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the April 1995 Statement
will be 2:00 pm EST May 19, 1995.

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 512-1800. The subscription price is
\$35.00 per year (domestic), \$43.75 per year (foreign).
No single copies are sold.

The Monthly Treasury Statement is now available on the Department of Commerce's Economic Bulletin Board.
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Monthly Treasury Statement

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of Receipts and Outlays of the United States Government

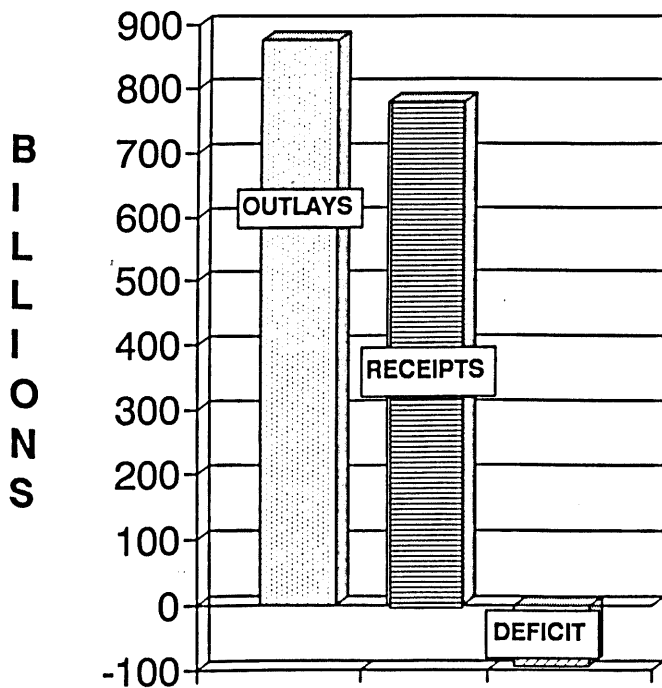
For Fiscal Year 1995 Through April 30, 1995, and Other Periods

Highlight

This issue includes the presentation of the new Social Security Administration, formed as the result of the Social Security Independence and Program Improvement Act of 1994.

The impact of large individual and corporation tax deposits sent budget receipts to a record high of \$165.4 billion this month.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH APRIL 1995



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1994			
October	78,662	124,085	45,422
November	83,102	121,483	38,381
December	125,403	133,108	7,705
January	122,961	107,713	-15,248
February	73,186	114,752	41,566
March	93,107	125,422	32,315
April	141,321	123,867	-17,454
May	83,541	115,597	32,057
June	138,119	123,269	-14,850
July	84,822	118,020	33,198
August	97,333	121,617	24,284
September	135,895	131,785	-4,110
Year-to-Date	1,257,452	1,460,719	203,267
FY 1995			
October	89,024	120,365	31,342
November	87,673	124,915	37,242
December	130,810	134,941	4,130
January	131,801	115,171	-16,629
February	82,544	120,536	37,992
March	92,532	142,458	49,927
April	165,392	115,673	-49,720
Year-to-Date	779,775	874,059	94,284

¹The receipt, outlay and deficit figures differ from the *FY 1996 Budget*, released by the Office of Management and Budget on February 6, 1995, by \$98 million due mainly to revisions in data following the release of the Final September Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, April 1995 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1994)	Budget Estimates Next Fiscal Year (1996) ¹
Total on-budget and off-budget results:					
Total receipts	165,392	779,775	1,346,414	717,742	1,415,456
On-budget receipts	126,170	574,908	995,158	524,760	1,045,095
Off-budget receipts	39,222	204,867	351,256	192,982	370,361
Total outlays	115,673	874,059	1,538,920	850,430	1,612,128
On-budget outlays	90,628	709,495	1,246,936	691,942	1,307,105
Off-budget outlays	25,045	164,564	291,984	158,488	305,023
Total surplus (+) or deficit (-)	+49,720	-94,284	-192,506	-132,688	-196,671
On-budget surplus (+) or deficit (-)	+35,542	-134,587	-251,778	-167,182	-262,010
Off-budget surplus (+) or deficit (-)	+14,178	+40,303	+59,272	+34,494	+65,338
Total on-budget and off-budget financing	-49,720	94,284	192,506	132,688	196,671
Means of financing:					
Borrowing from the public	-27,638	97,986	207,936	118,141	217,151
Reduction of operating cash, increase (-)	-19,973	-2,127	-4,058	3,775	.....
By other means	-2,109	-1,574	-11,372	10,772	-20,480

¹These figures are based on the FY 1996 Budget, released by the Office of Management and Budget on February 6, 1995.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995

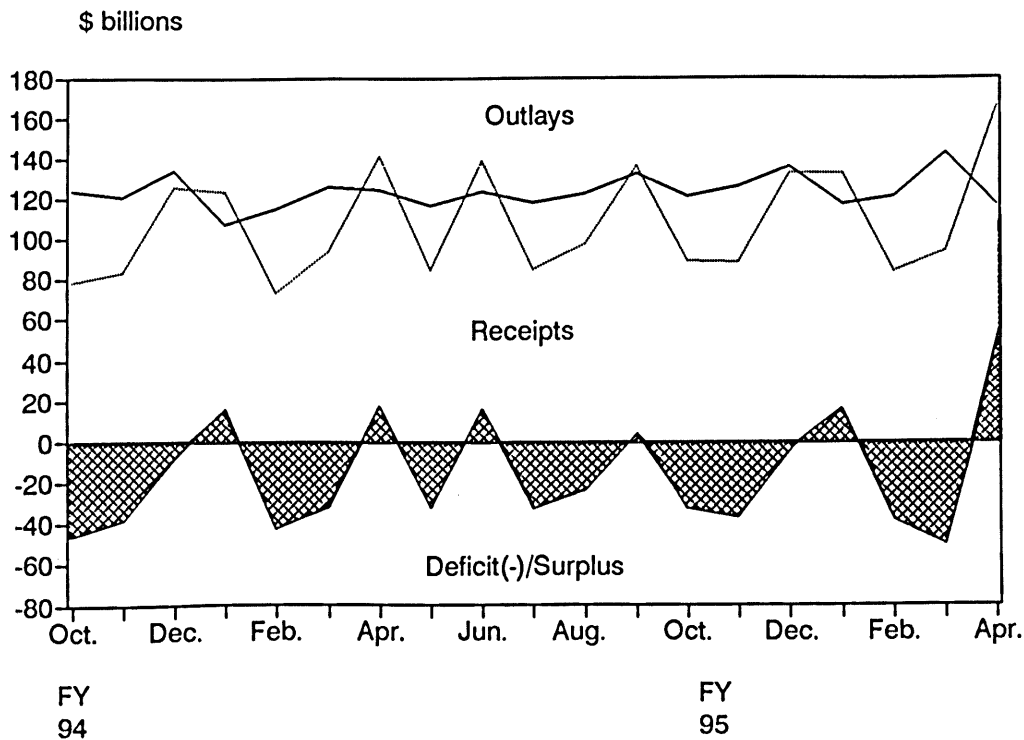


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1994 and 1995

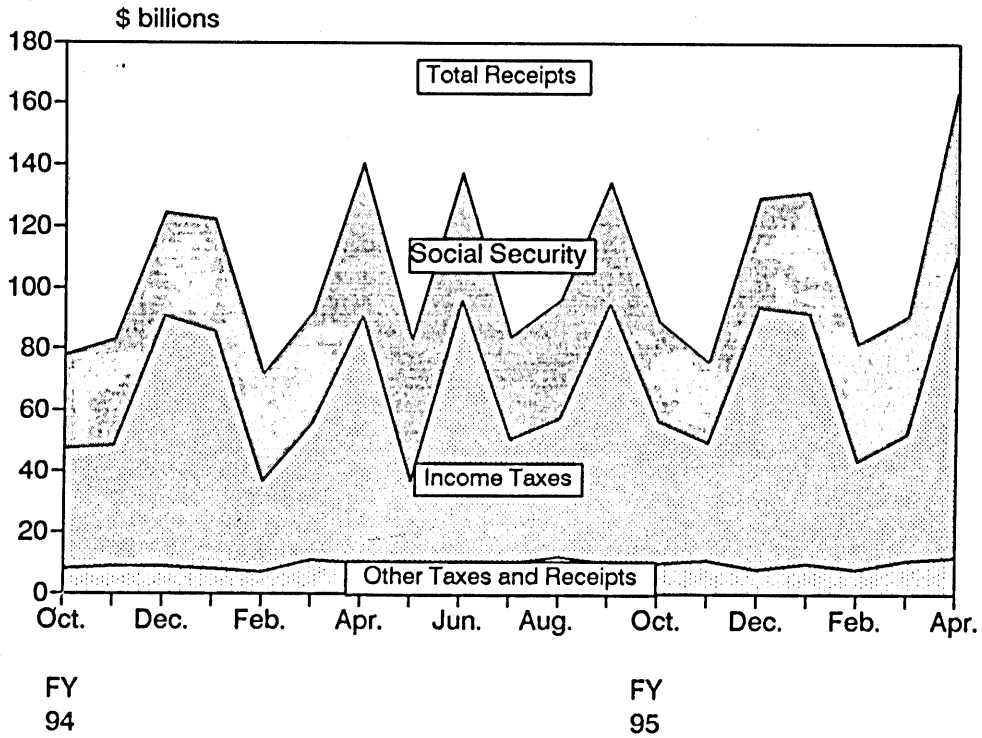


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1994 and 1995

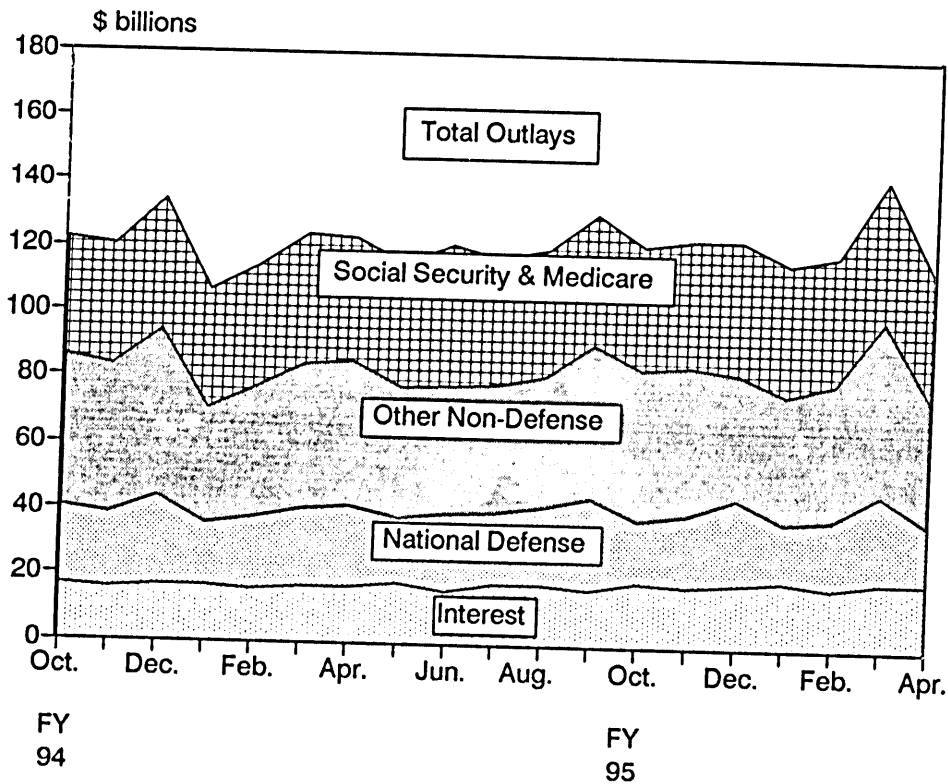


Table 3. Summary of Receipts and Outlays of the U.S. Government, April 1995 and Other Periods
 [\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	76,441	351,121	322,042	588,460
Corporation income taxes	23,482	80,132	74,275	150,864
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	39,222	204,867	192,982	351,256
Employment taxes and contributions (on-budget)	11,201	59,617	53,369	100,538
Unemployment insurance	3,061	11,632	10,662	28,057
Other retirement contributions	354	2,629	2,704	4,558
Excise taxes	4,602	32,162	29,695	57,600
Estate and gift taxes	1,906	8,559	9,261	15,587
Customs duties	1,349	11,214	11,149	20,913
Miscellaneous receipts	3,774	17,842	11,603	28,581
Total Receipts	165,392	779,775	717,742	1,348,414
(On-budget)	126,170	574,908	524,760	995,158
(Off-budget)	39,222	204,867	192,982	351,256
Budget Outlays				
Legislative Branch	178	1,651	1,563	2,793
The Judiciary	202	1,608	1,491	3,101
Executive Office of the President	18	130	125	192
Funds Appropriated to the President	48	7,106	8,066	10,860
Department of Agriculture	4,204	39,226	38,589	62,313
Department of Commerce	227	1,997	1,805	3,601
Department of Defense—Military	16,828	144,329	156,679	260,269
Department of Defense—Civil	2,592	18,249	17,566	31,207
Department of Education	1,974	18,181	13,073	32,888
Department of Energy	1,188	10,114	10,240	16,135
Department of Health and Human Services	23,053	171,436	159,860	301,439
Department of Housing and Urban Development	2,707	17,360	15,343	26,854
Department of the Interior	499	4,311	3,910	7,329
Department of Justice	920	6,134	5,809	11,821
Department of Labor	2,899	18,647	23,493	31,942
Department of State	371	3,464	3,344	6,272
Department of Transportation	2,571	21,681	20,518	37,992
Department of the Treasury:				
Interest on the Public Debt	20,883	182,868	163,167	333,704
Other	3,732	12,324	10,851	18,112
Department of Veterans Affairs	1,828	20,691	22,324	38,231
Environmental Protection Agency	493	3,569	3,263	6,274
General Services Administration	-767	-58	-499	1,131
National Aeronautics and Space Administration	1,028	7,499	7,789	14,241
Office of Personnel Management	3,548	23,754	22,261	40,308
Small Business Administration	53	525	345	703
Social Security Administration	28,080	204,856	198,653	363,419
Other independent agencies:				
Resolution Trust Corporation	-436	-6,535	901	-6,753
Other	468	4,462	2,586	15,399
Undistributed offsetting receipts:				
Interest	-596	-46,130	-42,996	-91,465
Other	-3,121	-19,391	-19,689	-41,392
Total outlays	115,873	874,059	850,430	1,538,920
(On-budget)	90,628	709,495	691,942	1,246,936
(Off-budget)	25,045	164,564	158,488	291,984
Surplus (+) or deficit (-)	+49,720	-94,284	-132,688	-192,506
(On-budget)	+35,542	-134,587	-167,182	-251,778
(Off-budget)	+14,178	+40,303	+34,494	+59,272

¹These figures are based on the FY 1996 Budget, released by the Office of Management and Budget on February 8, 1995.

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

Table 4. Receipts of the U.S. Government, April 1995 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	132,447			296,124			275,248		
Presidential Election Campaign Fund	16			40			41		
Other	164,937			109,667			100,084		
Total—Individual income taxes	97,400	20,959	76,441	405,831	54,711	351,121	375,373	53,331	322,042
Corporation income taxes									
	25,779	2,297	23,482	92,726	12,595	80,132	82,964	8,689	74,275
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	125,292		25,292	149,097		149,097	163,681		163,681
Self-Employment Contributions Act taxes	17,977		7,977	10,920		10,920	10,672		10,672
Deposits by States	(*)		(*)	1		1	-45		-45
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	33,268		33,268	160,019		160,019	174,309		174,309
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	14,469		4,469	42,310		42,310	17,535		17,535
Self-Employment Contributions Act taxes	11,485		1,485	2,538		2,538	1,139		1,139
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Other									
Total—FDI trust fund	5,954		5,954	44,848		44,848	18,674		18,674
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	17,690		7,690	52,626		52,626	47,418		47,418
Self-Employment Contributions Act taxes	13,182		3,182	4,508		4,508	3,561		3,561
Receipts from Railroad Retirement Board									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Other									
Total—FHI trust fund	10,872		10,872	57,135		57,135	50,979		50,979
Railroad retirement accounts:									
Rail industry pension fund	178	1	177	1,362	10	1,353	1,332	25	1,307
Railroad Social Security equivalent benefit	152		152	1,130		1,130	1,083		1,083
Total—Employment taxes and contributions	50,424	1	50,423	264,494	10	264,484	246,376	25	246,351
Unemployment insurance:									
State taxes deposited in Treasury	2,144		2,144	8,897		8,897	8,303		8,303
Federal Unemployment Tax Act taxes	940	27	914	2,776	57	2,719	2,386	58	2,327
Railroad unemployment taxes	4		4	16		16	18		18
Railroad debt repayment							14		14
Total—Unemployment insurance	3,088	27	3,061	11,689	57	11,632	10,721	58	10,662
Other retirement contributions:									
Federal employees retirement — employee contributions	348		348	2,576		2,576	2,647		2,647
Contributions for non-federal employees	7		7	54		54	57		57
Total—Other retirement contributions	354		354	2,629		2,629	2,704		2,704
Total—Social insurance taxes and contributions	53,866	28	53,839	278,812	67	278,745	259,801	83	259,718
Excise taxes:									
Miscellaneous excise taxes ²	1,953	-172	2,125	16,103	521	15,582	17,016	423	16,594
Airport and airway trust fund	430	11	419	3,019	21	2,998	2,796	24	2,773
Highway trust fund	2,216	211	2,005	13,643	421	13,222	10,301	327	9,974
Black lung disability trust fund	53		53	360		360	355		355
Total—Excise taxes	4,652	50	4,602	33,125	963	32,162	30,469	774	29,695
Estate and gift taxes	1,938	32	1,906	8,787	229	8,559	9,481	220	9,261
Customs duties	1,490	141	1,349	12,184	970	11,214	11,636	487	11,149
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	3,514		3,514	15,270		15,270	9,499		9,499
All other	261	1	261	2,580	8	2,572	2,116	12	2,105
Total — Miscellaneous receipts	3,775	1	3,774	17,850	8	17,842	11,615	12	11,603
Total — Receipts	188,899	23,507	165,392	849,316	69,541	779,775	781,338	63,596	717,742
Total — On-budget	149,677	23,507	126,170	644,449	69,541	574,908	588,356	63,596	524,760
Total — Off-budget	39,222		39,222	204,867		204,867	192,982		192,982

¹In accordance with the provisions of the Social Security Act as amended, "Individual Income Taxes Withheld" have been decreased and "Federal Insurance Contributions Act Taxes" correspondingly increased by \$1,051 million to correct estimates for the quarter ending March 31, 1994. "Individual Income Taxes Other" have been increased and "Self Employment Contributions Act Taxes" correspondingly decreased by \$1,184 million to correct estimates for calendar year 1992 and prior.

²Includes amounts for the windfall profits tax pursuant to P.L. 96-223.

... No Transactions.

(*) Less than \$500,000.

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

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	32	(* *)	32	249	1	248	246	1	245
House of Representatives	57	(* *)	57	425	1	424	441	11	430
Joint items	7	.....	7	45	.....	45	45	.....	45
Congressional Budget Office	1	.....	1	12	.....	12	13	.....	13
Architect of the Capitol	14	1	13	117	5	112	118	5	114
Library of Congress	31	.....	31	481	.....	481	342	.....	342
Government Printing Office:									
Revolving fund (net)	-11	.....	-11	15	.....	15	40	.....	40
General fund appropriations	10	.....	10	57	.....	57	54	.....	54
General Accounting Office	32	.....	32	234	.....	234	252	.....	252
United States Tax Court	4	.....	4	19	.....	19	20	.....	20
Other Legislative Branch agencies	3	.....	3	19	.....	19	18	.....	18
Proprietary receipts from the public .....	.....	1	-1	.....	8	-8	.....	1	-1
Intrabudgetary transactions	-1	.....	-1	-8	.....	-8	-7	.....	-7
Total—Legislative Branch	180	2	178	1,667	15	1,651	1,581	18	1,563
The Judiciary:									
Supreme Court of the United States	2	.....	2	15	.....	15	15	.....	15
Courts of Appeals, District Courts, and other judicial services	192	(* *)	192	1,529	3	1,527	1,412	1	1,411
Other	9	.....	9	67	.....	67	65	.....	65
Total—The Judiciary	202	(* *)	202	1,611	3	1,608	1,492	1	1,491
Executive Office of the President:									
Compensation of the President and the White House Office	4	.....	4	22	.....	22	24	.....	24
Office of Management and Budget	5	.....	5	33	.....	33	34	.....	34
Other	9	.....	9	76	.....	76	67	.....	67
Total—Executive Office of the President	18	.....	18	130	.....	130	125	.....	125
Funds Appropriated to the President:									
International Security Assistance:									
Foreign military loan program	56	15	41	523	356	167	482	349	134
Foreign military financing program	102	.....	102	2,563	.....	2,563	3,185	.....	3,185
Economic support fund	83	.....	83	2,195	.....	2,195	2,194	.....	2,194
Peacekeeping Operations	3	.....	3	49	.....	49	35	.....	35
Other	4	.....	4	16	.....	16	30	.....	30
Proprietary receipts from the public .....	.....	10	-10	.....	415	-415	.....	403	-403
Total—International Security Assistance	247	26	221	5,346	771	4,575	5,926	752	5,174
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association	235	.....	235	743	.....	743	637	.....	637
International organizations and programs	22	.....	22	418	.....	418	122	.....	122
Other	16	.....	16	267	.....	267	280	.....	280
Total—Multilateral Assistance	272	.....	272	1,429	.....	1,429	1,039	.....	1,039
Agency for International Development:									
Sustainable development assistance program	128	.....	128	689	.....	689	775	.....	775
Assistance for eastern europe and the baltic States ..	3	.....	3	20	.....	20	38	.....	38
Assistance for the new independent States of the former soviet union	86	.....	86	490	.....	490	117	.....	117
Development fund for Africa	46	.....	46	435	.....	435	363	.....	363
Operating expenses	40	.....	40	296	.....	296	292	.....	292
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	45	.....	45	44	.....	44
Other	38	2	36	349	26	323	260	37	223
Proprietary receipts from the public .....	.....	57	-57	.....	470	-470	.....	419	-419
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Total—Agency for International Development	341	59	282	2,324	496	1,828	1,889	456	1,433
Overseas Private Investment Corporation	3	7	-4	27	129	-103	24	105	-81
Peace Corps	17	.....	17	131	.....	131	118	.....	118
Other	8	(* *)	8	54	2	52	50	2	48
Total—International Development Assistance	641	66	575	3,964	628	3,337	3,120	563	2,557
International Monetary Programs	-111	.....	-111	-909	.....	-909	-22	.....	-22
Military Sales Programs:									
Special defense acquisition fund	10	25	-16	99	115	-17	106	169	-64
Foreign military sales trust fund	800	.....	800	7,487	.....	7,487	7,693	.....	7,693
Kuwait civil reconstruction trust fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Proprietary receipts from the public .....	.....	1,424	-1,424	.....	7,381	-7,381	.....	7,304	-7,304
Other	2	.....	2	15	.....	15	32	.....	32
Total—Funds Appropriated to the President	1,589	1,541	48	16,002	8,896	7,106	16,854	8,789	8,066

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	61	.....	61	432	.....	432	425	.....	425
Cooperative State Research Education and Extension Service:									
Cooperative state research activities	37	.....	37	253	.....	253	235	.....	235
Extension Service	40	.....	40	258	.....	258	247	.....	247
Other	2	.....	2	26	.....	26	30	.....	30
Animal and Plant Health Inspection Service	40	.....	40	295	.....	295	273	.....	273
Food Safety and Inspection Service	47	.....	47	296	.....	296	303	.....	303
Agricultural Marketing Service	33	.....	33	493	.....	493	430	1	429
Farm Service Agency:									
Salaries and expenses	54	.....	54	407	.....	407	387	.....	387
Conservation programs	12	.....	12	1,813	.....	1,813	1,824	.....	1,824
Federal crop insurance corporation fund	78	1	77	491	449	42	1,291	345	946
Commodity Credit Corporation:									
Price support and related programs	1,336	1,201	135	14,786	5,813	8,973	14,163	4,398	9,765
National Wool Act Program	93	.....	93	99	.....	99	193	.....	193
Agricultural credit insurance fund	161	99	63	723	983	-260	1,120	1,262	-142
Other	9	.....	9	152	.....	152	154	.....	154
Total—Farm Service Agency	1,744	1,301	443	18,470	7,245	11,225	19,130	6,005	13,125
Natural Resources Conservation Service:									
Conservation operations	47	.....	47	333	.....	333	359	.....	359
Watershed and flood prevention operations	17	.....	17	165	.....	165	152	.....	152
Other	2	.....	2	46	.....	46	47	.....	47
Rural Utilities Service:									
Rural electrification and telephone fund	46	128	-82	1,459	1,719	-260	1,652	2,239	-586
Rural development insurance fund	123	18	105	504	266	238	541	348	192
Other	28	11	16	239	118	120	243	309	-67
Rural housing and Community Development Service:									
Rural housing insurance fund	185	197	-12	2,079	1,456	624	2,095	1,915	181
Other	99	.....	99	31	.....	31	-24	.....	-24
Foreign Agricultural Service	15	.....	15	610	.....	610	736	.....	736
Food and Consumer Service:									
Food stamp program	2,133	.....	2,133	15,195	.....	15,195	14,912	.....	14,912
State child nutrition programs	719	.....	719	4,752	.....	4,752	4,424	.....	4,424
Women, infants and children programs	234	.....	234	2,070	.....	2,070	1,878	.....	1,878
Other	25	.....	25	283	.....	283	315	.....	315
Total—Food and Consumer Service	3,111	.....	3,111	22,300	.....	22,300	21,529	.....	21,529
Forest Service:									
National forest system	105	.....	105	758	.....	758	787	.....	787
Forest and rangeland protection	31	.....	31	376	.....	376	186	.....	186
Forest service permanent appropriations	15	.....	15	450	.....	450	239	.....	239
Other	75	.....	75	474	.....	474	470	.....	470
Total—Forest Service	226	.....	226	2,057	.....	2,057	1,682	.....	1,682
Other	6	3	4	299	22	277	314	21	294
Proprietary receipts from the public .....	.....	48	-48	.....	593	-593	.....	973	-973
Intrabudgetary transactions .....	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	.....	.....
Total—Department of Agriculture	5,910	1,706	4,204	50,646	11,420	39,226	50,400	11,810	38,589
Department of Commerce:									
Economic Development Administration	22	1	21	195	8	187	161	9	151
Bureau of the Census	-29	.....	-29	187	.....	187	164	.....	164
Promotion of Industry and Commerce	24	.....	24	211	.....	211	180	.....	180
Science and Technology:									
National Oceanic and Atmospheric Administration	169	(* *)	169	1,137	12	1,125	1,125	8	1,118
National Institute of Standards and Technology	22	.....	22	243	.....	243	124	.....	124
Other	18	2	16	74	18	57	94	20	74
Total—Science and Technology	209	2	207	1,454	30	1,424	1,343	28	1,316
Other	15	.....	15	62	(* *)	62	63	.....	63
Proprietary receipts from the public .....	.....	10	-10	.....	73	-73	.....	70	-70
Intrabudgetary transactions .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	240	13	227	2,108	111	1,997	1,911	107	1,805

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	1,028	.....	1,028	13,819	.....	13,819	16,434	.....	16,434
Department of the Navy	1,368	.....	1,368	14,115	.....	14,115	15,903	.....	15,903
Department of the Air Force	743	.....	743	10,418	.....	10,418	11,117	.....	11,117
Total—Military personnel	3,138	.....	3,138	38,352	.....	38,352	43,454	.....	43,454
Operation and maintenance:									
Department of the Army	1,625	.....	1,625	12,833	.....	12,833	12,227	.....	12,227
Department of the Navy	1,937	.....	1,937	12,240	.....	12,240	12,602	.....	12,602
Department of the Air Force	1,618	.....	1,618	13,975	.....	13,975	14,207	.....	14,207
Defense agencies	1,570	.....	1,570	11,169	.....	11,169	11,446	.....	11,446
Total—Operation and maintenance	6,749	.....	6,749	50,218	.....	50,218	50,482	.....	50,482
Procurement:									
Department of the Army	547	.....	547	4,343	.....	4,343	4,837	.....	4,837
Department of the Navy	2,203	.....	2,203	13,420	.....	13,420	15,221	.....	15,221
Department of the Air Force	1,357	.....	1,357	12,563	.....	12,563	14,050	.....	14,050
Defense agencies	292	.....	292	2,253	.....	2,253	2,398	.....	2,398
Total—Procurement	4,399	.....	4,399	32,579	.....	32,579	36,505	.....	36,505
Research, development, test, and evaluation:									
Department of the Army	372	.....	372	2,892	.....	2,892	3,369	.....	3,369
Department of the Navy	787	.....	787	5,322	.....	5,322	4,303	.....	4,303
Department of the Air Force	750	.....	750	7,188	.....	7,188	7,354	.....	7,354
Defense agencies	509	.....	509	4,441	.....	4,441	4,698	.....	4,698
Total—Research, development, test and evaluation	2,417	.....	2,417	19,843	.....	19,843	19,723	.....	19,723
Military construction:									
Department of the Army	70	.....	70	534	.....	534	515	.....	515
Department of the Navy	72	.....	72	494	.....	494	331	.....	331
Department of the Air Force	98	.....	98	753	.....	753	596	.....	596
Defense agencies	274	.....	274	1,929	.....	1,929	1,060	.....	1,060
Total—Military construction	514	.....	514	3,711	.....	3,711	2,501	.....	2,501
Family housing:									
Department of the Army	88	.....	88	675	.....	675	735	.....	735
Department of the Navy	107	.....	107	609	.....	609	457	.....	457
Department of the Air Force	61	.....	61	592	.....	592	610	.....	610
Defense agencies	15	4	11	87	28	59	60	20	40
Revolving and management funds:									
Department of the Army	-7	.....	-7	-29	.....	-29	-30	.....	-30
Department of the Navy	-62	.....	-62	122	.....	122	222	.....	222
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	-211	.....	-211	-1,513	.....	-1,513	2,067	.....	2,067
Other	30	(*)	29	-102	2	-104	-225	3	-228
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of the Navy	2	.....	2	17	3	14	19	8	11
Department of the Air Force .....	(*)	.....	(*)	(*)	(*)	(*)	6	6	(*)
Defense agencies	44	.....	44	143	.....	143	142	.....	142
Proprietary receipts from the public:									
Department of the Army .....	.....	32	-32	.....	194	-194	.....	109	-109
Department of the Navy .....	.....	64	-64	.....	231	-231	.....	85	-85
Department of the Air Force .....	.....	311	-311	.....	737	-737	.....	351	-351
Defense agencies .....	.....	34	-34	.....	223	-223	.....	181	-181
Intrabudgetary transactions:									
Department of the Army	-5	.....	-5	33	.....	33	152	.....	152
Department of the Navy	25	.....	25	403	.....	403	522	.....	522
Department of the Air Force	-10	.....	-10	103	.....	103	116	.....	116
Defense agencies	-20	.....	-20	-96	.....	-96	-74	.....	-74
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	1	-1	.....	6	-6
Defense agencies .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Total—Department of Defense—Military	17,274	446	16,828	145,747	1,417	144,329	157,447	768	156,679

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	82	.....	82	616	.....	616	517	.....	517
Operation and maintenance, general	68	.....	68	795	.....	795	607	.....	607
Other	95	.....	95	818	.....	818	945	.....	945
Proprietary receipts from the public .....	.....	9	-9	.....	73	-73	.....	89	-89
Total—Corps of Engineers	245	9	235	2,228	73	2,155	2,068	89	1,979
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,470	.....	11,470	11,908	.....	11,908
Military retirement fund	2,338	.....	2,338	16,001	.....	16,001	15,435	.....	15,435
Intrabudgetary transactions .....	.....	.....	.....	-11,470	.....	-11,470	-11,908	.....	-11,908
Education benefits	13	.....	13	57	.....	57	115	.....	115
Other	6	(* *)	6	46	2	44	45	2	43
Proprietary receipts from the public .....	.....	1	-1	.....	7	-7	.....	7	-7
Total—Department of Defense—Civil	2,603	10	2,592	18,332	83	18,249	17,664	98	17,566
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	603	.....	603	4,057	.....	4,057	4,124	.....	4,124
Impact aid	28	.....	28	638	.....	638	672	.....	672
School improvement programs	126	.....	126	844	.....	844	887	.....	887
Other	9	.....	9	66	.....	66	52	.....	52
Total—Office of Elementary and Secondary Education	766	.....	766	5,605	.....	5,605	5,735	.....	5,735
Office of Bilingual Education and Minority Languages Affairs									
Affairs	17	.....	17	125	.....	125	130	.....	130
Office of Special Education and Rehabilitative Services:									
Special education	234	.....	234	1,940	.....	1,940	1,816	.....	1,816
Rehabilitation services and disability research	188	.....	188	1,349	.....	1,349	1,351	.....	1,351
Special institutions for persons with disabilities	14	.....	14	84	.....	84	81	.....	81
Office of Vocational and Adult Education	168	.....	168	940	.....	940	854	.....	854
Office of Postsecondary Education:									
College housing loans	(* *)	10	-10	14	45	-31	1	32	-30
Student financial assistance	480	.....	480	4,685	.....	4,685	4,847	.....	4,847
Federal family education loans	-61	.....	-61	2,146	.....	2,146	-2,651	.....	-2,651
Higher education	41	.....	41	456	.....	456	421	.....	421
Howard University	19	.....	19	127	.....	127	119	.....	119
Other	85	.....	85	314	.....	314	32	.....	32
Total—Office of Postsecondary Education	565	10	555	7,742	45	7,697	2,770	32	2,738
Office of Educational Research and Improvement									
Departmental management	35	.....	35	239	.....	239	252	.....	252
Proprietary receipts from the public .....	.....	16	-16	.....	49	-49	.....	104	-104
Total—Department of Education	2,000	28	1,974	18,274	93	18,181	13,209	136	13,073
Department of Energy:									
Atomic energy defense activities									
Atomic energy defense activities	890	.....	890	6,972	.....	6,972	6,950	.....	6,950
Energy programs:									
General science and research activities	71	.....	71	851	.....	851	759	.....	759
Energy supply, R and D activities	244	.....	244	1,906	.....	1,906	1,768	.....	1,768
Uranium supply and enrichment activities	13	.....	13	62	.....	62	237	.....	237
Fossil energy research and development	37	.....	37	254	.....	254	233	.....	233
Energy conservation	62	.....	62	368	.....	368	317	.....	317
Strategic petroleum reserve	14	.....	14	124	.....	124	175	.....	175
Clean coal technology .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	23	.....	23	194	.....	194	152	.....	152
Other	78	(* *)	78	565	1	564	513	1	512
Total—Energy programs	542	(* *)	542	4,325	1	4,324	4,154	1	4,152
Power Marketing Administration									
Departmental administration	137	177	-40	1,043	1,166	-123	1,029	995	35
Proprietary receipts from the public	48	.....	48	282	.....	282	251	.....	251
Intrabudgetary transactions .....	.....	211	-211	.....	1,059	-1,059	.....	871	-871
Offsetting governmental receipts	-41	.....	-41	-272	.....	-272	-225	.....	-225
Other .....	.....	(* *)	(* *)	.....	9	-9	.....	52	-52
Total—Department of Energy	1,576	389	1,188	12,348	2,234	10,114	12,159	1,919	10,240

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	87	(*)	87	484	3	482	442	2	440
Health Resources and Services Administration	240	.....	240	1,472	.....	1,472	1,305	.....	1,305
Indian Health Services	132	.....	132	1,259	.....	1,259	995	.....	995
Centers for Disease Control and Prevention	165	.....	165	1,037	.....	1,037	858	.....	858
National Institutes of Health	849	.....	849	5,949	.....	5,949	5,899	.....	5,899
Substance Abuse and Mental Health Services Administration									
Administration	110	.....	110	1,393	.....	1,393	1,342	.....	1,342
Agency for Health Care Policy and Research	3	.....	3	70	.....	70	54	.....	54
Assistant secretary for health	58	.....	58	314	.....	314	195	.....	195
Total—Public Health Service	1,646	(*)	1,646	11,979	3	11,976	11,090	2	11,087
Health Care Financing Administration:									
Grants to States for Medicaid	7,239	.....	7,239	51,084	.....	51,084	47,101	.....	47,101
Payments to health care trust funds	5,439	.....	5,439	27,792	.....	27,792	24,442	.....	24,442
Federal hospital insurance trust fund:									
Benefit payments	8,530	.....	8,530	63,088	.....	63,088	57,704	.....	57,704
Administrative expenses	150	.....	150	763	.....	763	736	.....	736
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	8,680	.....	8,680	63,851	.....	63,851	58,440	.....	58,440
Federal supplementary medical insurance trust fund:									
Benefit payments	4,383	.....	4,383	35,189	.....	35,189	32,564	.....	32,564
Administrative expenses	143	.....	143	977	.....	977	978	.....	978
Total—FSMI trust fund	4,527	.....	4,527	36,167	.....	36,167	33,542	.....	33,542
Other	-34	.....	-34	-12	.....	-12	-3	.....	-3
Total—Health Care Financing Administration	25,851	.....	25,851	178,882	.....	178,882	163,522	.....	163,522
Administration for children and families:									
Family support payments to States	1,459	.....	1,459	10,143	.....	10,143	9,814	.....	9,814
Low income home energy assistance	89	.....	89	1,079	.....	1,079	1,702	.....	1,702
Refugee and entrant assistance	1-7	.....	-7	205	.....	205	237	.....	237
Payments to States for the job opportunities and basic skills training program	72	.....	72	563	.....	563	474	.....	474
State legalization impact assistance grants .....	(*)	.....	(*)	144	.....	144	600	.....	600
Payments to States for the child care and development block grant	83	.....	83	535	.....	535	465	.....	465
Social services block grant	243	.....	243	1,660	.....	1,660	1,612	.....	1,612
Children and families services programs	395	.....	395	2,950	.....	2,950	2,545	.....	2,545
Payments to States for foster care and adoption assistance	301	.....	301	1,861	.....	1,861	1,802	.....	1,802
Other	3	.....	3	12	.....	12	(*)	.....	(*)
Total—Administration for children and families	2,639	.....	2,639	19,153	.....	19,153	19,251	.....	19,251
Administration on aging	74	.....	74	554	.....	554	488	.....	488
Departmental management	-17	.....	-17	191	.....	191	105	.....	105
Proprietary receipts from the public .....	.....	1,700	-1,700	.....	11,529	-11,529	.....	10,152	-10,152
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-3,760	.....	-3,760	-24,392	.....	-24,392	-23,288	.....	-23,288
Payments for tax and other credits:									
Federal hospital insurance trust fund	-1,679	.....	-1,679	-3,400	.....	-3,400	-1,154	.....	-1,154
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services .	24,753	1,700	23,053	182,968	11,532	171,436	170,014	10,154	159,860

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	25	21	4	105	75	30	86	75	12
Credit accounts:									
Federal housing administration fund	-140	-227	87	3,793	3,561	232	4,156	4,238	-82
Housing for the elderly or handicapped fund	266	49	217	543	378	165	708	408	300
Other	47	.....	47	332	.....	332	259	(* *)	259
Rent supplement payments	28	.....	28	95	.....	95	33	.....	33
Homeownership assistance	9	.....	9	68	.....	68	61	.....	61
Rental housing assistance	56	.....	56	380	.....	380	380	.....	380
Rental housing development grants .....	.....	.....	.....	(* *)	.....	(* *)	5	.....	5
Low-rent public housing	48	.....	48	461	.....	461	431	.....	431
Public housing grants	282	.....	282	2,086	.....	2,086	1,876	.....	1,876
College housing grants	1	.....	1	10	(* *)	10	10	.....	10
Lower income housing assistance	859	.....	859	5,790	.....	5,790	6,104	.....	6,104
Section 8 contract renewals	421	.....	421	2,890	.....	2,890	1,994	.....	1,994
Other	11	.....	11	97	.....	97	35	.....	35
Total—Housing programs	1,912	-157	2,070	16,652	4,013	12,639	16,138	4,721	11,417
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	3	(* *)	3	257	197	60	292	194	97
Payments for operation of low-income housing projects	219	.....	219	1,544	.....	1,544	1,436	.....	1,436
Community Partnerships Against Crime	14	.....	14	92	.....	92	91	.....	91
Other	4	.....	4	12	.....	12	.....	.....	.....
Total—Public and Indian Housing programs	240	(* *)	240	1,905	197	1,708	1,819	194	1,625
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	.....	.....	.....	(* *)	(* *)	(* *)	1	-1
Guarantees of mortgage-backed securities	21	49	-29	216	470	-254	632	934	-302
Total—Government National Mortgage Association	21	49	-29	216	471	-254	632	935	-302
Community Planning and Development:									
Community Development Grants	314	.....	314	2,431	.....	2,431	1,973	.....	1,973
Home investment partnerships program	74	.....	74	656	.....	656	364	.....	364
Other	26	8	19	185	69	116	172	78	95
Total—Community Planning and Development	414	8	406	3,273	69	3,204	2,510	78	2,432
Management and Administration	51	.....	51	302	.....	302	309	.....	309
Other	4	.....	4	35	.....	35	20	.....	20
Proprietary receipts from the public .....	.....	35	-35	.....	267	-267	.....	153	-153
Offsetting governmental receipts .....	.....	.....	.....	.....	5	-5	.....	5	-5
Total—Department of Housing and Urban Development	2,642	-66	2,707	22,383	5,023	17,360	21,429	6,086	15,343
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	52	.....	52	435	.....	435	390	.....	390
Other	17	.....	17	253	.....	253	138	.....	138
Minerals Management Service	48	.....	48	410	.....	410	459	.....	459
Office of Surface Mining Reclamation and Enforcement	22	.....	22	187	.....	187	169	.....	169
Total—Land and minerals management	139	.....	139	1,285	.....	1,285	1,157	.....	1,157
Water and science:									
Bureau of Reclamation:									
Construction program	17	.....	17	168	.....	168	176	.....	176
Operation and maintenance	17	.....	17	148	.....	148	151	.....	151
Other	34	11	22	243	109	134	256	103	153
Central Utah project	1	.....	1	26	.....	26	9	.....	9
United States Geological Survey	59	.....	59	324	.....	324	357	.....	357
Bureau of Mines	12	3	9	100	16	84	112	16	96
Total—Water and science	140	14	126	1,008	125	883	1,060	119	942
Fish and wildlife and parks:									
United States Fish and Wildlife Service	101	.....	101	712	.....	712	727	.....	727
National Biological Survey	8	.....	8	73	.....	73	50	.....	50
National Park Service	125	.....	125	898	.....	898	837	.....	837
Total—Fish and wildlife and parks	234	.....	234	1,683	.....	1,683	1,614	.....	1,614

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:—Continued									
Bureau of Indian Affairs:									
Operation of Indian programs	80	.....	80	887	.....	887	841	.....	841
Indian tribal funds	69	.....	69	170	.....	170	171	.....	171
Other	42	1	41	249	7	242	306	6	300
Total—Bureau of Indian Affairs	191	1	190	1,306	7	1,299	1,317	6	1,311
Territorial and international affairs	6	.....	6	360	.....	360	192	.....	192
Departmental offices	6	.....	6	57	.....	57	80	.....	80
Proprietary receipts from the public .....	.....	151	-151	.....	1,090	-1,090	.....	1,186	-1,186
Intrabudgetary transactions	-50	.....	-50	-162	.....	-162	-200	.....	-200
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	3	-3	.....	(* *)	(* *)
Total—Department of the Interior	666	166	499	5,536	1,225	4,311	5,220	1,310	3,910
Department of Justice:									
Legal activities	197	.....	197	1,495	.....	1,495	1,449	.....	1,449
Federal Bureau of Investigation	227	.....	227	1,214	.....	1,214	1,272	.....	1,272
Drug Enforcement Administration	103	.....	103	561	.....	561	467	.....	467
Immigration and Naturalization Service	148	.....	148	973	.....	973	835	.....	835
Federal Prison System	232	11	221	1,603	74	1,529	1,384	68	1,317
Office of Justice Programs	61	.....	61	351	.....	351	478	.....	478
Other	73	.....	73	504	.....	504	297	.....	297
Intrabudgetary transactions	-6	.....	-6	-33	.....	-33	-19	.....	-19
Offsetting governmental receipts .....	.....	102	-102	.....	460	-460	.....	288	-288
Total—Department of Justice	1,033	113	920	6,668	534	6,134	6,165	356	5,809
Department of Labor:									
Employment and Training Administration:									
Training and employment services	340	.....	340	2,443	.....	2,443	2,220	.....	2,220
Community Service Employment for Older Americans ...	30	.....	30	222	.....	222	221	.....	221
Federal unemployment benefits and allowances	-27	.....	-27	113	.....	113	93	.....	93
State unemployment insurance and employment service operations	-31	.....	-31	6	.....	6	164	.....	164
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advances to the unemployment trust fund and other funds	46	.....	46	619	.....	619	2,528	.....	2,528
Total—Employment and Training Administration	2,496	.....	2,496	18,727	.....	18,727	25,573	.....	25,573
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,828	.....	1,828	13,077	.....	13,077	18,197	.....	18,197
State administrative expenses	273	.....	273	1,900	.....	1,900	1,808	.....	1,808
Federal administrative expenses	11	.....	11	138	.....	138	125	.....	125
Veterans employment and training	12	.....	12	105	.....	105	107	.....	107
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	5	.....	5	40	.....	40	45	.....	45
Other	1	.....	1	11	.....	11	12	.....	12
Total—Unemployment trust fund	2,131	.....	2,131	15,271	.....	15,271	20,294	.....	20,294
Other	7	.....	7	52	.....	52	53	.....	53
Total—Employment and Training Administration	2,496	.....	2,496	18,727	.....	18,727	25,573	.....	25,573
Pension Benefit Guaranty Corporation	70	19	52	860	1,028	-168	773	986	-213
Employment Standards Administration:									
Salaries and expenses	20	.....	20	141	.....	141	136	.....	136
Special benefits	192	.....	192	-152	.....	-152	-118	.....	-118
Black lung disability trust fund	49	.....	49	335	.....	335	351	.....	351
Other	10	.....	10	80	.....	80	74	.....	74
Occupational Safety and Health Administration	24	.....	24	173	.....	173	169	.....	169
Bureau of Labor Statistics	30	.....	30	165	.....	165	154	.....	154
Other	29	.....	29	263	.....	263	266	.....	266
Proprietary receipts from the public .....	.....	1	-1	.....	5	-5	.....	2	-2
Intrabudgetary transactions	-2	.....	-2	-912	.....	-912	-2,897	.....	-2,897
Total—Department of Labor	2,918	20	2,899	19,680	1,033	18,647	24,481	988	23,493

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	146	.....	146	906	.....	906	1,052	.....	1,052
Acquisition and maintenance of buildings abroad	44	.....	44	309	.....	309	324	.....	324
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	129	.....	129	125	.....	125
Foreign Service retirement and disability fund	37	.....	37	263	.....	263	233	.....	233
Other	24	.....	24	291	.....	291	148	.....	148
Total—Administration of Foreign Affairs	251	.....	251	1,897	.....	1,897	1,882	.....	1,882
International organizations and Conferences	40	.....	40	1,269	.....	1,269	1,157	.....	1,157
Migration and refugee assistance	66	.....	66	415	.....	415	378	.....	378
Other	15	.....	15	64	.....	64	102	.....	102
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions .....	(* *)	.....	(* *)	-182	.....	-182	-176	.....	-176
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	371	.....	371	3,464	.....	3,464	3,344	.....	3,344
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,232	.....	1,232	9,967	.....	9,967	9,662	.....	9,662
Other	9	.....	9	80	.....	80	81	.....	81
Other programs	15	.....	15	126	.....	126	139	.....	139
Total—Federal Highway Administration	1,256	.....	1,256	10,173	.....	10,173	9,883	.....	9,883
National Highway Traffic Safety Administration	26	.....	26	154	.....	154	151	.....	151
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	161	.....	161	708	.....	708	425	.....	425
Other	17	1	17	118	6	111	214	7	207
Total—Federal Railroad Administration	178	1	177	825	6	819	640	7	633
Federal Transit Administration:									
Formula grants	-184	.....	-184	319	.....	319	87	.....	87
Discretionary grants	153	.....	153	1,146	.....	1,146	910	.....	910
Other	329	.....	329	1,159	.....	1,159	1,224	.....	1,224
Total—Federal Transit Administration	298	.....	298	2,624	.....	2,624	2,221	.....	2,221
Federal Aviation Administration:									
Operations	122	.....	122	1,246	.....	1,246	1,518	.....	1,518
Airport and airway trust fund:									
Grants-in-aid for airports	84	.....	84	1,069	.....	1,069	925	.....	925
Facilities and equipment	248	.....	248	1,508	.....	1,508	1,275	.....	1,275
Research, engineering and development	19	.....	19	126	.....	126	122	.....	122
Operations	204	.....	204	1,525	.....	1,525	1,243	.....	1,243
Total—Airport and airway trust fund	555	.....	555	4,228	.....	4,228	3,565	.....	3,565
Other	(* *)	1	-1	(* *)	1	-1	(* *)	1	-1
Total—Federal Aviation Administration	678	1	677	5,474	1	5,473	5,082	1	5,081
Coast Guard:									
Operating expenses	122	.....	122	1,419	.....	1,419	1,435	.....	1,435
Acquisition, construction, and improvements	21	.....	21	147	.....	147	182	.....	182
Retired pay	42	.....	42	310	.....	310	274	.....	274
Other	16	(* *)	16	169	3	166	199	3	196
Total—Coast Guard	201	(* *)	201	2,046	3	2,043	2,090	3	2,087
Maritime Administration	43	101	-59	411	182	229	509	243	265
Other	6	1	5	211	5	206	234	3	230
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	3	-3	.....	3	-3
Intrabudgetary transactions .....	(* *)	.....	(* *)	(* *)	.....	(* *)	10	.....	10
Offsetting governmental receipts .....	.....	11	-11	.....	38	-38	.....	40	-40
Total—Department of Transportation	2,686	116	2,571	21,918	238	21,681	20,818	300	20,518

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-438	2	-440	-1,700	12	-1,712	-563	7	-570
Other	28	.....	28	126	.....	126	68	.....	68
Financial Management Service:									
Salaries and expenses	26	.....	26	152	.....	152	140	.....	140
Payment to the Resolution Funding Corporation	587	.....	587	1,751	.....	1,751	1,751	.....	1,751
Claims, judgements, and relief acts	39	.....	39	428	.....	428	242	.....	242
Net interest paid to loan guarantee financing accounts ..	.....	.....	.....	766	.....	766	2	.....	2
Other .....	(* *)	.....	(* *)	60	.....	60	82	.....	82
Total—Financial Management Service	653	.....	653	3,158	.....	3,158	2,218	.....	2,218
Federal Financing Bank	-110	.....	-110	-102	.....	-102	-103	.....	-103
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	38	.....	38	227	.....	227	229	.....	229
Internal revenue collections for Puerto Rico	9	.....	9	118	.....	118	116	.....	116
United States Customs Service	145	.....	145	1,043	.....	1,043	1,111	.....	1,111
Bureau of Engraving and Printing	-26	.....	-26	40	.....	40	5	.....	5
United States Mint	-29	.....	-29	-91	.....	-91	-35	.....	-35
Bureau of the Public Debt	32	.....	32	177	.....	177	168	.....	168
Internal Revenue Service:									
Processing, assistance, and management	174	.....	174	1,040	.....	1,040	1,060	.....	1,060
Tax law enforcement	364	.....	364	2,410	.....	2,410	2,225	.....	2,225
Information systems	129	.....	129	859	.....	859	659	.....	659
Payment where earned income credit exceeds liability for tax	3,343	.....	3,343	11,221	.....	11,221	9,870	.....	9,870
Health insurance supplement to earned income credit ..	.....	.....	.....	.....	.....	.....	668	.....	668
Refunding internal revenue collections, interest	176	.....	176	1,768	.....	1,768	1,506	.....	1,506
Other .....	(* *)	.....	(* *)	2	.....	2	1	.....	1
Total—Internal Revenue Service	4,186	.....	4,186	17,300	.....	17,300	15,988	.....	15,988
United States Secret Service	42	.....	42	313	.....	313	293	.....	293
Comptroller of the Currency	28	1	27	245	197	47	223	209	14
Office of Thrift Supervision	12	2	10	97	80	17	104	85	18
Interest on the public debt:									
Public issues (accrual basis)	19,906	.....	19,906	133,924	.....	133,924	118,943	.....	118,943
Special issues (cash basis)	977	.....	977	48,944	.....	48,944	44,224	.....	44,224
Total—Interest on the public debt	20,883	.....	20,883	182,868	.....	182,868	163,167	.....	163,167
Other	4	.....	4	29	.....	29	34	.....	34
Proprietary receipts from the public .....	.....	-126	126	.....	2,258	-2,258	.....	1,845	-1,845
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-900	.....	-900	-5,529	.....	-5,529	-6,435	.....	-6,435
Offsetting governmental receipts .....	.....	64	-64	.....	579	-579	.....	425	-425
Total—Department of the Treasury	24,558	-56	24,615	198,319	3,127	195,192	176,589	2,571	174,018

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,239	.....	1,239	9,121	.....	9,121	8,716	.....	8,716
Other	55	22	33	401	160	242	419	156	263
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	200	48	152	565	285	280	883	412	471
Loan guaranty revolving fund	59	38	21	318	240	78	372	280	92
Other	14	4	10	108	66	42	256	152	104
Compensation and pensions	93	.....	93	8,946	.....	8,946	11,298	.....	11,298
Readjustment benefits	86	.....	86	750	.....	750	738	.....	738
Post-Vietnam era veterans education account	2	.....	2	39	.....	39	56	.....	56
Insurance funds:									
National service life	116	.....	116	728	.....	728	724	.....	724
United States government life	1	.....	1	10	.....	10	11	.....	11
Veterans special life	12	3	9	86	92	-6	80	92	-11
Other .....	(* *)	.....	(* *)	16	.....	16	-6	.....	-6
Total—Veterans Benefits Administration	584	93	491	11,566	682	10,884	14,413	934	13,478
Construction	63	.....	63	380	(* *)	380	393	(* *)	393
Departmental administration	80	.....	80	654	.....	654	578	.....	578
Proprietary receipts from the public:									
National service life .....	.....	22	-22	.....	160	-160	.....	208	-208
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	57	-57	.....	415	-415	.....	869	-869
Intrabudgetary transactions .....	(* *)	.....	(* *)	-15	.....	-15	-27	.....	-27
Total—Department of Veterans Affairs	2,022	193	1,828	22,107	1,416	20,691	24,492	2,168	22,324
Environmental Protection Agency:									
Program and research operations	66	.....	66	516	.....	516	498	.....	498
Abatement, control, and compliance	149	.....	149	865	.....	865	726	.....	726
Water infrastructure financing	170	.....	170	1,338	.....	1,338	1,106	.....	1,106
Hazardous substance superfund	101	.....	101	778	.....	778	814	.....	814
Other	37	(* *)	37	507	(* *)	507	490	3	487
Proprietary receipts from the public .....	.....	29	-29	.....	180	-180	.....	113	-113
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	-250	.....	-250
Offsetting governmental receipts .....	.....	1	-1	.....	5	-5	.....	5	-5
Total—Environmental Protection Agency	524	31	493	3,755	185	3,569	3,384	121	3,263
General Services Administration:									
Real property activities	-788	.....	-788	-292	.....	-292	-564	.....	-564
Personal property activities	34	.....	34	29	.....	29	-43	.....	-43
Other	-13	.....	-13	204	.....	204	111	.....	111
Proprietary receipts from the public .....	.....	1	-1	.....	-1	1	.....	3	-3
Total—General Services Administration	-766	1	-767	-58	-1	-58	-496	3	-499
National Aeronautics and Space Administration:									
Human space flight	280	.....	280	1,345	.....	1,345	.....	.....	.....
Science, aeronautics and technology	-92	.....	-92	861	.....	861	.....	.....	.....
Mission support	211	.....	211	1,099	.....	1,099	.....	.....	.....
Research and development	463	.....	463	2,705	.....	2,705	3,801	.....	3,801
Space flight, control and data communications	128	.....	128	1,199	.....	1,199	2,814	.....	2,814
Construction of facilities	35	.....	35	192	.....	192	235	.....	235
Research and program management	3	.....	3	91	.....	91	930	.....	930
Other	1	.....	1	9	.....	9	9	.....	9
Total—National Aeronautics and Space Administration	1,028	.....	1,028	7,499	.....	7,499	7,789	.....	7,789
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	334	.....	334	2,320	.....	2,320	2,254	.....	2,254
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,274	.....	3,274	22,220	.....	22,220	20,924	.....	20,924
Employees life insurance fund	132	191	-58	938	1,452	-514	795	1,386	-590
Employees and retired employees health benefits fund	1,258	1,250	8	8,996	9,277	-282	8,777	9,180	-403
Other	-6	.....	-6	29	.....	29	96	.....	96
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-19	.....	-19	-20	.....	-20
Total—Office of Personnel Management	4,989	1,441	3,548	34,483	10,729	23,754	32,827	10,566	22,261

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan fund	20	39	-19	206	209	-3	342	242	101
Disaster loan fund	33	16	17	324	143	181	107	176	-69
Other	2	1	(*)	13	9	4	15	7	7
Other	55	(*)	55	343	(*)	343	306	(*)	306
Total—Small Business Administration	110	57	53	886	360	525	771	426	345
Social Security Administration:									
Payments to Social Security trust funds	1,581	.....	1,581	3,840	.....	3,840	4,138	.....	4,138
Special benefits for disabled coal miners	59	.....	59	424	.....	424	457	.....	457
Supplemental security income program	141	.....	141	13,148	.....	13,148	15,911	.....	15,911
Office of the Inspector General .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	24,239	.....	24,239	167,028	.....	167,028	160,075	.....	160,075
Administrative expenses	255	.....	255	980	.....	980	994	.....	994
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	24,495	.....	24,495	168,008	.....	168,008	161,069	.....	161,069
Federal disability insurance trust fund (off-budget):									
Benefit payments	3,370	.....	3,370	23,020	.....	23,020	20,988	.....	20,988
Administrative expenses	89	.....	89	645	.....	645	567	.....	567
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,460	.....	3,460	23,665	.....	23,665	21,554	.....	21,554
Proprietary receipts from the public:									
On-budget .....	.....	73	-73	.....	384	-384	.....	335	-335
Off-budget .....	.....	2	-2	.....	6	-6	.....	8	-8
Intrabudgetary transactions:									
On-budget .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Off-budget?	-1,581	.....	-1,581	-3,839	.....	-3,839	-4,133	.....	-4,133
Total—Social Security Administration	28,155	75	28,080	205,246	390	204,856	198,996	343	198,653
Other independent agencies:									
Board for International Broadcasting	30	.....	30	124	.....	124	115	.....	115
Corporation for National and Community Service	32	.....	32	243	.....	243	105	.....	105
Corporation for Public Broadcasting .....	.....	.....	.....	286	.....	286	275	.....	275
District of Columbia:									
Federal payment .....	.....	.....	.....	714	.....	714	698	.....	698
Other	4	.....	4	5	12	-7	3	12	-9
Equal Employment Opportunity Commission	19	(*)	19	143	(*)	142	139	(*)	139
Export-Import Bank of the United States	31	27	3	883	583	300	642	1,337	-694
Federal Communications Commission	14	(*)	14	92	30	62	84	23	62
Federal Deposit Insurance Corporation:									
Bank insurance fund	136	441	-305	1,500	6,344	-4,844	1,612	7,598	-5,986
Savings association insurance fund	2	17	-15	26	545	-520	13	531	-518
FSLIC resolution fund	19	33	-14	1,188	661	527	1,209	2,255	-1,046
Affordable housing and bank enterprise .....	(*)	.....	(*)	3	.....	3	-1	.....	-1
Total—Federal Deposit Insurance Corporation	157	492	-335	2,717	7,551	-4,834	2,834	10,384	-7,551
Federal Emergency Management Agency:									
Public enterprise funds	18	38	-20	275	197	78	257	212	45
Disaster relief	153	.....	153	1,445	.....	1,445	2,167	.....	2,167
Emergency management planning and assistance	23	.....	23	155	.....	155	139	.....	139
Other	23	(*)	23	182	6	176	162	.....	162
Federal Trade Commission	10	.....	10	48	.....	48	51	.....	51
Interstate Commerce Commission	3	.....	3	23	.....	23	25	.....	25
Legal Services Corporation	34	.....	34	261	.....	261	230	.....	230
National Archives and Records Administration	11	(*)	11	130	(*)	130	130	(*)	130
National Credit Union Administration:									
Credit union share insurance fund	(*)	27	-27	-13	196	-209	23	218	-195
Central liquidity facility .....	.....	.....	.....	5	5	(*)	54	54	(*)
Other	1	(*)	(*)	-8	3	-11	15	48	-32

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	12	.....	12	105	.....	105	101	.....	101
National Endowment for the Humanities	13	.....	13	94	.....	94	90	.....	90
National Labor Relations Board	17	.....	17	104	.....	104	104	.....	104
National Science Foundation	199	.....	199	1,462	.....	1,462	1,382	.....	1,382
Nuclear Regulatory Commission	46	21	25	311	289	21	314	285	29
Panama Canal Commission	47	52	-4	323	358	-35	301	330	-29
Postal Service:									
Public enterprise funds (off-budget)	3,644	4,350	-706	28,574	32,130	-3,556	27,434	29,451	-2,017
Payment to the Postal Service fund	23	.....	23	107	.....	107	107	.....	107
Railroad Retirement Board:									
Federal windfall subsidy	21	.....	21	149	.....	149	159	.....	159
Federal payments to the railroad retirement accounts ...	63	.....	63	172	.....	172	38	.....	38
Rail industry pension fund:									
Benefit payments	239	.....	239	1,634	.....	1,634	1,645	.....	1,645
Advances from FOASDI fund	-92	.....	-92	-640	.....	-640	-633	.....	-633
OASDI certifications	92	.....	92	640	.....	640	632	.....	632
Administrative expenses	6	.....	6	42	.....	42	43	.....	43
Interest on refunds of taxes .....	(* *)	.....	(* *)	16	.....	16	16	.....	16
Other	1	.....	1	4	.....	4	4	.....	4
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds									
Other	-63	.....	-63	-172	.....	-172	-38	.....	-38
Supplemental annuity pension fund:									
Benefit payments	7	.....	7	53	.....	53	56	.....	56
Interest on refund of taxes .....	(* *)	.....	(* *)	1	.....	1	.....	.....	.....
Railroad Social Security equivalent benefit account:									
Benefit payments	409	.....	409	2,860	.....	2,860	2,788	.....	2,788
Interest on refund of taxes .....	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	.....	.....
Other .....	(* *)	.....	(* *)	1	.....	1	2	.....	2
Total—Railroad Retirement Board	683	.....	683	4,760	.....	4,760	4,714	.....	4,714
Resolution Trust Corporation	461	897	-436	3,289	9,825	-6,535	9,405	8,503	901
Securities and Exchange Commission	14	.....	14	77	.....	77	27	.....	27
Smithsonian Institution	32	.....	32	249	.....	249	212	.....	212
Tennessee Valley Authority	740	716	24	5,503	4,580	922	5,725	5,023	702
United States Information Agency	90	(* *)	90	659	(* *)	659	643	(* *)	643
Other	178	111	67	1,615	1,248	367	1,399	739	660
Total—Other independent agencies	6,764	6,733	31	54,941	57,014	-2,074	60,106	56,619	3,487
Undistributed offsetting receipts:									
Other interest .....	.....	.....	.....	.....	(* *)	(* *)	.....	(* *)	(* *)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,027	.....	-1,027	-7,135	.....	-7,135	-7,473	.....	-7,473
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	-152	.....	-152	-1,061	.....	-1,061	-1,058	.....	-1,058
Postal Service employer contributions	-48	.....	-48	-324	.....	-324	-295	.....	-295
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-9	.....	-9	-64	.....	-64	-64	.....	-64
Office of Personnel Management:									
Civil service retirement and disability fund	-781	.....	-781	-5,623	.....	-5,623	-5,769	.....	-5,769
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-456	.....	-456	-2,960	.....	-2,960	-3,128	.....	-3,128
Payments for military service credits .....	.....	.....	.....	17	.....	17	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-81	.....	-81	-529	.....	-529	-337	.....	-337
Payments for military service credits .....	.....	.....	.....	-17	.....	-17	.....	.....	.....
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement	-2,554	.....	-2,554	-17,695	.....	-17,695	-18,125	.....	-18,125

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	-9	.....	-9	-9	.....	-9
Department of Defense—Civil:									
Corps of Engineers	-2	.....	-2	-11	.....	-11	-8	.....	-8
Military retirement fund	-241	.....	-241	-5,782	.....	-5,782	-5,257	.....	-5,257
Education benefits fund .....	(*)	.....	(*)	-22	.....	-22	-25	.....	-25
Soldiers' and airmen's home permanent fund .....	(*)	.....	(*)	-5	.....	-5	-6	.....	-6
Other .....	(*)	.....	(*)	-1	.....	-1	(*)	.....	(*)
Department of Health and Human Services:									
Federal hospital insurance trust fund	-16	.....	-16	-5,396	.....	-5,396	-5,340	.....	-5,340
Federal supplementary medical insurance trust fund ..	-13	.....	-13	-967	.....	-967	-1,071	.....	-1,071
Department of Labor:									
Unemployment trust fund	-41	.....	-41	-1,392	.....	-1,392	-1,332	.....	-1,332
Department of State:									
Foreign Service retirement and disability fund .....	(*)	.....	(*)	-300	.....	-300	-281	.....	-281
Department of Transportation:									
Highway trust fund	-34	.....	-34	-577	.....	-577	-723	.....	-723
Airport and airway trust fund	-13	.....	-13	-401	.....	-401	-424	.....	-424
Oil spill liability trust fund .....	(*)	.....	(*)	-4	.....	-4	-4	.....	-4
Department of Veterans Affairs:									
National service life insurance fund	-2	.....	-2	-537	.....	-537	-540	.....	-540
United States government life insurance fund .....	(*)	.....	(*)	-4	.....	-4	-5	.....	-5
Environmental Protection Agency .....	(*)	.....	(*)	-1	.....	-1	-1	.....	-1
National Aeronautics and Space Administration .....	(*)	.....	(*)	-1	.....	-1	-1	.....	-1
Environmental Protection Agency .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	-60	.....	-60	-13,946	.....	-13,946	-13,019	.....	-13,019
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund ...	-75	.....	-75	-15,360	.....	-15,360	-14,109	.....	-14,109
Federal disability insurance trust fund	-9	.....	-9	-860	.....	-860	-404	.....	-404
Independent agencies:									
Railroad Retirement Board	-57	.....	-57	-406	.....	-406	-333	.....	-333
Other	-3	.....	-3	-12	.....	-12	-8	.....	-8
Other	-30	.....	-30	-135	.....	-135	-98	.....	-98
Total—Interest received by trust funds	-596	.....	-596	-46,130	.....	-46,130	-42,996	.....	-42,996
Rents and royalties on the outer continental shelf lands ..	.....	-43	43	.....	1,086	-1,086	.....	1,564	-1,564
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spectrum auction proceeds .....	.....	610	-610	.....	610	-610	.....	.....	.....
Total—Undistributed offsetting receipts	-3,150	567	-3,718	-63,826	1,696	-65,521	-61,121	1,564	-62,685
Total outlays	130,896	15,223	115,673	992,833	118,774	874,059	967,652	117,222	850,430
Total on-budget	101,500	10,872	90,628	796,133	86,638	709,495	779,706	87,764	691,942
Total off-budget	29,396	4,351	25,045	196,700	32,136	164,564	187,947	29,458	158,488
Total surplus (+) or deficit			+49,720			-94,284			-132,688
Total on-budget			+35,542			-134,587			-167,182
Total off-budget			+14,178			+40,303			+34,494

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	28,972	27,472
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	114,314	111,434
Governmental receipts	2,005	1,107
Total receipts offset against outlays	145,291	140,012

¹Prior period adjustment.

²Includes 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 due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, April 1995 and Other Periods
 [\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	-11,788	159,577	157,215	4,677,750	4,849,116	4,837,327
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	-11,788	159,577	157,215	4,692,750	4,864,116	4,852,327
Plus premium on public debt securities	-8	-56	10	1,333	1,284	1,277
Less discount on public debt securities	-513	2,248	-11,454	78,631	81,392	80,879
Total public debt securities net of Premium and discount	-11,283	157,274	168,678	4,615,453	4,784,010	4,772,727
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	20	-1,715	1,153	28,194	26,459	26,479
Total federal securities	-11,263	155,559	169,832	4,643,647	4,810,469	4,799,206
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	16,562	58,132	39,630	1,213,104	1,254,674	1,271,236
Less discount on federal securities held as investments of government accounts	187	558	-12,061	1,684	2,055	2,242
Net federal securities held as investments of government accounts	16,375	57,573	51,691	1,211,421	1,252,619	1,268,994
Total borrowing from the public	-27,638	97,986	118,141	3,432,226	3,557,850	3,530,212
Accrued interest payable to the public	10,786	11,706	7,724	43,287	44,207	54,994
Allocations of special drawing rights	61	518	15	7,189	7,646	7,707
Deposit funds	-189	-530	-517	7,316	6,974	6,786
Miscellaneous liability accounts (includes checks Outstanding etc.)	-2,813	5,336	9,126	4,938	13,087	10,274
Total liability accounts	-19,792	115,015	134,488	3,494,957	3,629,764	3,609,972
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	3,699	1,393	-9,324	6,848	4,543	8,241
Tax and loan note accounts	16,274	734	5,549	29,094	13,554	29,828
Balance	19,973	2,127	-3,775	35,942	18,097	38,069
Special drawing rights:						
Total holdings	92	1,772	238	9,971	11,651	11,743
SDR certificates issued to Federal Reserve banks .....	.....	.....	.....	-8,018	-8,018	-8,018
Balance	92	1,772	238	1,953	3,633	3,725
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	332	2,803	79	7,163	9,633	9,965
Letter of credit issued to IMF	678	1,233	-223	-25,923	-25,368	-24,690
Dollar deposits with the IMF	5	-2	-5	-96	-103	-98
Receivable/Payable (-) for interim maintenance of value adjustments	-222	-1,894	-57	-837	-2,509	-2,730
Balance	794	2,140	-206	12,069	13,415	14,209
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	4,947	8,242	3,668	21,416	24,710	29,658
Total cash and monetary assets	25,806	14,282	-76	71,379	59,855	85,661
Net activity, guaranteed loan financing	-149	-988	-2,097	-9,806	-10,645	-10,794
Net activity, direct loan financing	330	3,656	2,334	12,726	16,051	16,382
Miscellaneous asset accounts	3,967	4,164	2,032	-1,386	-1,189	2,779
Total asset accounts	29,955	21,113	2,194	72,914	64,073	94,027
Excess of liabilities (+) or assets (-)	-49,747	+93,902	+132,295	+3,422,043	+3,565,692	+3,515,945
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	27	382	394	.....	355	382
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	-49,720	+94,284	+132,688	+3,422,043	+3,566,047	+3,516,327

¹Major sources of information used to determine Treasury's operating cash income include Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service Centers, the Bureau of the Public Debt and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed.

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, April 1995 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,565,692	3,422,146	3,218,965
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results .....	.....	-103	526
Excess of liabilities beginning of period (current basis)	3,565,692	3,422,043	3,219,491
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	-49,720	94,284	132,688
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	-49,720	94,284	132,688
Total-on-budget (Table 2)	-35,542	134,587	167,182
Total-off-budget (Table 2)	-14,178	-40,303	-34,494
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-27	-382	-393
Profit on sale of gold	("*)	("*)	("*)
Total-transactions not applied to current year's Surplus or deficit	-27	-382	-394
Excess of liabilities close of period	3,515,945	3,515,945	3,351,785

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, April 1995 and Other Periods

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
This Year		Prior Year	This Year	This Month		
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States .....	.....	.....	.....	("*)	("*)	("*)
Federal Deposit Insurance Corporation:						
FSLIC resolution fund .....	.....	-32	-145	189	158	158
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	.....	.....	("*)	6	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	5	-42	-90	112	65	70
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Federal Transit Administration .....	.....	.....	-547	.....	.....	.....
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	("*)	("*)	("*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	9	9	192	200	201
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration .....	.....	-2	.....	298	296	296
Tennessee Valley Authority	13	-1,649	1,926	26,121	24,459	24,472
Total, agency securities	20	-1,715	1,153	28,194	26,459	26,479

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, April 1995 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Foreign military loan program		337	405	413	750	750
Agency for International Development:						
International Debt Reduction				315	315	315
Housing and other credit guaranty programs				125	125	125
Private sector revolving fund				1	1	1
Overseas Private Investment Corporation		22	8	16	38	38
Department of Agriculture:						
Farm Service Agency:						
Federal crop insurance corporation fund			-113			
Commodity Credit Corporation	668	-7,529	-9,839	16,909	8,712	9,380
Agricultural credit insurance fund		-1,748	-1,285	4,028	2,280	2,280
Natural Resources Conservation Service				4	4	4
Rural Utilities Service:						
Rural electrification and telephone revolving fund	2	723	237	8,193	8,914	8,916
Rural Telephone Bank		85	-157	586	671	671
Rural development insurance fund		715	561	2,091	2,806	2,806
Rural communication development fund				25	25	25
Rural housing and Community Development Service:						
Rural housing insurance fund		1,192	2,134	4,497	5,689	5,689
Self-help housing land development fund		1	1	(*)	1	1
Rural Business and Cooperative Development Service:						
Rural development loan fund		40	29	21	61	61
Rural economic development loan fund		8	10	19	27	27
Foreign Agricultural Service		97	385	583	680	680
Department of Education:						
Federal direct student loan program		4,868		433	5,302	5,302
Federal family education loan program				1,605	1,605	1,605
College housing and academic facilities fund		18	14	162	181	181
College housing loans			(*)	411	411	411
Department of Energy:						
Isotope production and distribution fund		-14		14		
Bonneville power administration fund		-5	158	2,617	2,612	2,612
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration		-21		783	762	762
Housing for the elderly and handicapped		-770	-475	8,484	7,714	7,714
Public and Indian housing:						
Low-rent public housing		-135	25	135		
Department of the Interior:						
Bureau of Reclamation Loans			6	11	11	11
Bureau of Mines, Helium Fund				252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans		8	9	26	34	34
Department of Justice:						
Federal prison Industries, incorporated				20	20	20
Department of Transportation:						
Federal Highway Administration:						
High priority quarters loan fund	-20	21			40	21
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds		(*)		1	1	1
Amtrak corridor improvement loans		(*)		2	3	3
Other				(*)	(*)	(*)
Federal Aviation Administration:						
Aircraft purchase loan guarantee program		(*)	(*)	(*)	(*)	(*)
Minority business resource center fund		14		13	27	27
Department of the Treasury:						
Federal Financing Bank revolving fund	-2,892	-13,983	-10,943	94,357	83,266	80,374
Department of Veterans Affairs:						
Guaranty and indemnity fund		586	612	181	767	767
Loan guaranty revolving fund		903	1,158	1,107	2,011	2,011
Direct loan revolving fund		(*)	(*)	1	1	1
Native american veteran housing fund		12	7	1	13	13
Vocational rehabilitation revolving fund		(*)	1	2	2	2

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, April 1995 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
Environmental Protection Agency:						
Abatement, control, and compliance loan program		11	10	26	37	37
Small Business Administration:						
Business loan and revolving fund			114	293	293	293
Disaster loan fund			2,350	6,996	6,996	6,996
Independent agencies:						
Export-Import Bank of the United States		30	811	2,632	2,662	2,662
Federal Emergency Management Agency:						
National insurance development fund			100	3	3	3
Disaster assistance loan fund		169	25	84	253	253
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund			9	85	85	85
Railroad Retirement Board:						
Rail industry pension fund				2,128	2,128	2,128
Social Security equivalent benefit account	266	1,784	1,762	2,781	4,299	4,565
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	-1,976	-12,560	-11,872	163,642	153,059	151,082
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military financing program	-6	-156	-146	3,785	3,635	3,629
Department of Agriculture:						
Farm Service Agency:						
Agriculture credit insurance fund	-990	-1,600	-515	6,063	5,453	4,463
Rural Utilities Service:						
Rural electrification and telephone revolving fund	7	-17	-294	21,916	21,892	21,898
Rural development insurance fund				3,675	3,675	3,675
Rural housing and Community Development Service:						
Rural housing insurance fund		-760	-265	24,391	23,631	23,631
Department of Defense:						
Department of the Navy				1,624	1,624	1,624
Defense agencies		-47	-49	-145	-192	-192
Department of Education:						
Federal family education loan program			-4,790			
Department of Health and Human Services:						
Medical facilities guarantee and loan fund	-5	-23	-5	63	46	40
Department of Housing and Urban Development:						
Low rent housing loans and other expenses		-58	-54	1,747	1,689	1,689
Community Development Grants		-14	-16	110	96	96
Department of Interior:						
Territorial and International affairs		-1	-1	22	21	21
Department of Transportation:						
Federal Railroad Administration		-3	-1	15	11	11
Federal Transit Administration		-665	488	665		
Department of the Treasury:						
Financial Management Service			-30			
General Services Administration:						
Federal buildings fund	9	111	212	1,780	1,882	1,891
Small Business Administration:						
Business loan fund	-18	-81	-52	581	519	500
Independent agencies:						
Export-Import Bank of the United States		-777	-948	3,926	3,150	3,150
Pennsylvania Avenue Development Corporation	10	68	58	250	308	317
Postal Service		-1,100		8,973	7,873	7,873
Resolution Trust Corporation	-1,898	-8,661	-4,285	26,519	19,756	17,858
Tennessee Valley Authority		-200	-250	3,400	3,200	3,200
Total borrowing from the Federal Financing Bank	-2,893	-13,984	-10,943	109,360	98,268	95,375

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

... No Transactions.

(" ") Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, April 1995 and Other Periods

Classification	[\$ millions]					
	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	.....	1	1
Department of Commerce	1	4	3	13	16	17
Department of Defense—Military:						
Defense cooperation account	(*)	-4	-4	5	(*)	1
Department of Energy	98	419	279	4,527	4,848	4,946
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund	641	70	-413	5,742	5,171	5,812
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	.....	-9	.....	.....	.....
Agency securities .....	.....	.....	-4	16	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	35	285	290	3,713	3,963	3,998
Agency securities .....	.....	.....	(*)	1	1	1
Other	2	-9	-6	193	181	184
Department of the Interior	44	581	440	2,722	3,259	3,303
Department of Labor	-51	169	-11,853	5,330	5,550	5,499
Department of Transportation	11	48	56	974	1,011	1,022
Department of the Treasury	-1,799	-4,387	-27	7,452	4,864	3,066
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	6	1	37	43	43
Veterans reopened insurance fund	-8	-1	-1	524	531	523
Servicemen's group life insurance fund .....	.....	-38	-109	41	4	4
Independent agencies:						
Export-Import Bank of the United States	67	89	383	57	79	147
Federal Deposit Insurance Corporation:						
Bank insurance fund	305	4,903	6,072	13,972	18,570	18,875
Savings association insurance fund	15	524	519	2,493	3,002	3,017
FSLIC resolution fund	10	-563	1,510	1,649	1,077	1,086
Federal Emergency Management Agency:						
National flood insurance fund .....	.....	-120	-71	200	81	81
National Credit Union Administration	23	215	227	3,052	3,244	3,267
Postal Service	698	2,437	2,077	1,271	3,010	3,708
Tennessee Valley Authority .....	.....	-2,701	1,276	3,954	1,253	1,253
Other	6	204	86	1,017	1,214	1,221
Other	-78	296	102	2,626	3,000	2,922
Total public debt securities	21	2,429	832	61,564	63,972	63,993
Total agency securities .....	.....	.....	-4	17	17	17
Total Federal funds	21	2,429	828	61,581	63,990	64,010
Trust funds:						
Legislative Branch:						
Library of Congress	(*)	8	5	4	12	12
United States Tax Court .....	.....	(*)	(*)	5	5	5
Other	(*)	5	(*)	27	32	31
The Judiciary:						
Judicial retirement funds	-3	33	23	245	281	278
Department of Agriculture	(*)	16	190	273	289	289
Department of Commerce .....	.....	(*)	(*)	(*)	(*)	(*)
Department of Defense—Military:						
Voluntary separation incentive fund	10	10	-24	763	763	772
Other	-66	-65	6	157	157	91
Department of Defense—Civil:						
Military retirement fund	-1,214	9,070	9,280	105,367	115,651	114,437
Other	-16	36	(*)	1,307	1,359	1,343

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, April 1995 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services:						
Federal hospital insurance trust fund	4,015	5,050	1,099	128,716	129,750	133,765
Federal supplementary medical insurance trust fund	1,061	-614	274	21,489	19,814	20,875
Other	10	97	96	836	923	933
Department of the Interior	86	110	17	234	258	344
Department of Justice	9	56	67	.....	47	56
Department of Labor:						
Unemployment trust fund	413	-1,686	-5,487	39,788	37,689	38,102
Other	-9	-2	-7	59	67	57
Department of State:						
Foreign Service retirement and disability fund	-65	300	243	7,179	7,544	7,479
Other	-6	-15	12	50	40	35
Department of Transportation:						
Highway trust fund	571	1,920	-1,290	17,694	19,043	19,614
Airport and airway trust fund	-251	-1,002	-506	12,206	11,455	11,205
Other	55	199	-116	1,683	1,827	1,881
Department of the Treasury	-26	-45	1	247	228	202
Department of Veterans Affairs:						
General post fund, national homes .....	.....	-1	(* *)	38	37	37
National service life insurance	-86	-20	25	11,852	11,919	11,832
United States government life Insurance Fund	-1	-6	-6	115	111	110
Veterans special life insurance fund	-9	7	11	1,509	1,525	1,516
Environmental Protection Agency	171	695	434	6,250	6,774	6,945
National Aeronautics and Space Administration .....	.....	(* *)	(* *)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund	-2,013	-28	581	338,889	340,874	338,861
Employees life insurance fund	-82	374	596	14,929	15,385	15,303
Employees and retired employees health benefits fund	6	304	474	7,573	7,871	7,878
Social Security Administration:						
Federal old-age and survivors insurance trust fund	10,914	16,843	34,563	413,425	419,354	430,268
Federal disability insurance trust fund	2,837	23,357	-1,750	6,100	26,620	29,457
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(* *)	1	1	53	54	54
Japan-United States Friendship Commission	(* *)	(* *)	(* *)	17	17	17
Railroad Retirement Board	232	571	-112	12,203	12,542	12,774
Other	-1	126	99	226	354	353
Total public debt securities	16,541	55,702	38,801	1,151,523	1,190,685	1,207,226
Total trust funds	16,541	55,702	38,801	1,151,523	1,190,685	1,207,226
Grand total	16,562	58,132	39,630	1,213,104	1,254,674	1,271,236

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	43,659	37,414	53,736	79,162	33,863	26,846	76,441						351,121	322,042
Corporation income taxes	3,055	1,497	31,915	3,258	2,060	14,863	23,482						80,132	74,275
Social insurance taxes and contributions:														
Employment taxes and contributions	31,263	33,786	35,708	38,990	35,667	38,646	50,423						264,484	246,351
Unemployment insurance	1,073	3,249	230	1,069	2,630	320	3,061						11,632	10,662
Other retirement contributions	351	352	420	383	357	413	354						2,629	2,704
Excise taxes	4,272	5,518	4,587	4,555	3,485	5,143	4,602						32,162	29,695
Estate and gift taxes	1,202	1,220	1,092	1,005	916	1,218	1,906						8,559	9,261
Customs duties	1,848	1,827	1,747	1,539	1,435	1,470	1,349						11,214	11,149
Miscellaneous receipts	2,300	2,811	1,375	1,839	2,131	3,612	3,774						17,842	11,603
Total—Receipts this year	89,024	87,673	130,810	131,801	82,544	92,532	165,392						779,775	.....
(On-budget)	65,384	62,083	103,860	101,036	54,405	61,970	126,170						574,908	.....
(Off-budget)	23,639	25,590	26,950	30,765	28,139	30,562	39,222						204,867	.....
<i>Total—Receipts prior year</i>	<i>78,662</i>	<i>83,102</i>	<i>125,403</i>	<i>122,961</i>	<i>73,186</i>	<i>93,107</i>	<i>141,321</i>						<i>.....</i>	<i>717,742</i>
(On budget)	<i>55,858</i>	<i>58,695</i>	<i>99,709</i>	<i>94,390</i>	<i>47,191</i>	<i>64,611</i>	<i>104,306</i>						<i>.....</i>	<i>524,760</i>
(Off budget)	<i>22,804</i>	<i>24,407</i>	<i>25,694</i>	<i>28,571</i>	<i>25,995</i>	<i>28,497</i>	<i>37,015</i>						<i>.....</i>	<i>192,982</i>
Outlays														
Legislative Branch	354	217	333	222	183	166	178						1,651	1,563
The Judiciary	184	169	303	214	188	348	202						1,608	1,491
Executive Office of the President	18	17	26	21	15	16	18						130	125
Funds Appropriated to the President:														
International Security Assistance	3,255	310	271	203	101	213	221						4,575	5,174
International Development Assistance	726	367	443	471	427	327	575						3,337	2,557
Other	-381	452	18	94	133	-372	-749						-805	335
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	1,760	2,983	1,869	1,115	745	966	244						9,681	10,693
Other	5,839	3,850	3,637	4,191	3,521	4,547	3,960						29,545	27,896
Department of Commerce	305	300	304	308	262	291	227						1,997	1,805
Department of Defense:														
Military:														
Military personnel	3,713	5,701	8,203	3,280	5,914	8,404	3,138						38,352	43,454
Operation and maintenance	6,118	7,837	7,312	6,720	7,566	7,915	6,749						50,218	50,482
Procurement	4,254	4,754	4,727	4,984	4,715	4,744	4,399						32,579	36,505
Research, development, test, and evaluation	2,501	2,896	3,211	2,752	2,675	3,389	2,417						19,843	19,723
Military construction	425	537	436	575	505	719	514						3,711	2,501
Family housing	247	242	305	277	275	324	267						1,936	1,842
Revolving and management funds	147	-311	942	-757	-1,373	78	-251						-1,524	2,032
Other	275	-222	42	-284	21	-212	-405						-785	139
Total Military	17,680	21,435	25,178	17,548	20,298	25,361	16,828						144,329	156,679
Civil	2,638	2,656	2,553	2,592	2,542	2,674	2,592						18,249	17,566
Department of Education	1,949	2,322	3,888	2,764	2,593	2,691	1,974						18,181	13,073
Department of Energy	1,683	1,330	1,743	1,328	1,255	1,588	1,188						10,114	10,240
Department of Health and Human Services:														
Public Health Service	1,603	1,588	1,761	1,824	1,829	1,726	1,646						11,976	11,087
Health Care Financing Administration:														
Grants to States for Medicaid	6,622	7,545	7,321	7,215	6,694	8,448	7,239						51,084	47,101
Federal hospital ins. trust fund	7,834	8,942	9,757	8,630	8,838	11,171	8,680						63,851	58,440
Federal supp. med. ins. trust fund	4,799	5,290	5,837	5,014	4,712	5,987	4,527						36,167	33,542
Other	3,055	3,092	3,015	4,950	3,796	4,467	5,405						27,780	24,438
Administration for children and families	2,728	2,519	2,812	3,151	2,524	2,781	2,639						19,153	19,251
Other	-4,508	-4,490	-4,473	-6,540	-5,462	-6,021	-7,083						-38,576	-34,001
Department of Housing and Urban Development	2,903	2,426	2,394	2,009	2,227	2,694	2,707						17,360	15,343
Department of the Interior	883	582	557	567	553	671	499						4,311	3,910
Department of Justice	908	818	749	1,094	730	915	920						6,134	5,809
Department of Labor:														
Unemployment trust fund	1,650	1,854	2,001	2,543	2,330	2,762	2,131						15,271	20,294
Other	702	-170	469	653	621	331	768						3,375	3,200
Department of State	488	841	664	201	488	411	371						3,464	3,344
Department of Transportation:														
Highway trust fund	1,794	1,762	1,416	1,182	1,348	1,304	1,241						10,047	9,743

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995—Continued
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Other	1,650	1,737	1,640	1,906	1,466	1,904	1,330						11,633	10,775
Department of the Treasury:														
Interest on the public debt	19,732	24,912	57,320	20,069	19,259	20,693	20,883						182,868	163,167
Other	34	-308	1,336	145	3,010	4,375	3,732						12,324	10,851
Department of Veterans Affairs:														
Compensation and pensions	105	1,457	2,824	81	1,492	2,894	93						8,946	11,298
National service life	64	70	83	71	79	106	94						569	516
United States government life	1	1	2	1	1	2	1						10	11
Other	1,528	1,784	1,344	1,827	1,429	1,614	1,640						11,166	10,499
Environmental Protection Agency	438	474	538	520	429	678	493						3,569	3,263
General Services Administration	-651	639	462	-717	431	544	-767						-58	-499
National Aeronautics and Space Administration	845	1,143	1,203	926	1,072	1,284	1,028						7,499	7,789
Office of Personnel Management	3,410	3,118	3,460	3,324	3,337	3,556	3,548						23,754	22,261
Small Business Administration	65	145	64	58	64	77	53						525	345
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	23,413	23,368	23,810	24,392	24,220	24,310	24,495						168,008	161,069
Federal disability ins. trust fund (off-budget)	3,289	3,244	3,348	3,417	3,415	3,492	3,460						23,665	21,554
Other	287	2,157	4,079	78	2,201	4,255	126						13,183	16,029
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	-127	-208	-496	-1,193	-1,977	-536	-305						-4,844	-5,986
Savings association insurance fund	-2	-13	(* *)	-91	-361	-37	-15						-520	-518
FSLIC resolution fund	-87	430	33	-149	331	-16	-14						527	-1,046
Affordable housing and bank enterprise .....	(* *)	.....	1	1	.....	1	(* *)						3	-1
Postal Service:														
Public enterprise funds (off-budget)	-467	-326	101	-396	-494	-1,268	-706						-3,556	-2,017
Payment to the Postal Service fund	61	.....	.....	23	.....	.....	23						107	107
Resolution Trust Corporation	-471	-1,502	-2,001	-1,078	-699	-348	-436						-6,535	901
Tennessee Valley Authority	265	239	119	142	92	42	24						922	702
Other independent agencies	2,720	1,647	1,710	1,260	1,572	1,452	1,461						11,822	11,345
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,442	-2,416	-2,564	-2,557	-2,491	-2,671	-2,554						-17,695	-18,125
Interest received by trust funds	-611	-5,727	-38,216	-95	-634	-251	-596						-46,130	-42,996
Rents and royalties on outer continental shelf lands	-154	-160	-106	-353	-197	-158	43						-1,086	-1,564
Other .....	(* *)	(* *)	(* *)	.....	.....	.....	-610						-610	(* *)
Totals this year:														
Total outlays	120,365	124,915	134,941	115,171	120,536	142,458	115,673						874,059	.....
(On-budget)	95,307	99,464	123,643	89,889	94,058	116,507	90,628						709,495	.....
(Off-budget)	25,059	25,452	11,297	25,282	26,478	25,951	25,045						164,564	.....
Total-surplus (+) or deficit (-)	-31,342	-37,242	-4,130	+16,629	-37,992	-49,927	+49,720						-94,284	.....
(On-budget)	-29,922	-37,381	-19,783	+11,147	-39,653	-54,537	+35,542						-134,587	.....
(Off-budget)	-1,420	+138	+15,653	+5,483	+1,661	+4,610	+14,178						+40,303	.....
Total borrowing from the public	32,457	40,528	-13,316	13,337	38,972	13,645	-27,638						97,986	118,141
Total-outlays prior year	124,085	121,483	133,108	107,713	114,752	125,422	123,867						.....	850,430
(On-budget)	100,562	96,719	121,425	83,521	88,835	100,259	100,620						.....	691,942
(Off-budget)	23,523	24,764	11,683	24,192	25,917	25,164	23,247						.....	158,488
Total-surplus (+) or deficit (-) prior year	-45,422	-38,381	-7,705	+15,248	-41,566	-32,315	+17,454						.....	-132,688
(On-budget)	-44,704	-38,024	-21,717	+10,869	-41,644	-35,648	+3,686						.....	-167,182
(Off-budget)	-719	-357	+14,012	+4,379	+77	+3,333	+13,768						.....	+34,494

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

Table 8. Trust-Fund Impact on Budget Results and Investment Holdings as of April 30, 1995

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	432	555	-124	3,399	4,228	-829	12,206	11,455	11,205
Black lung disability	54	49	5	362	335	27	.....	.....	.....
Federal disability insurance	6,128	3,460	2,668	46,506	23,665	22,841	6,100	26,620	29,457
Federal employees life and health .....	.....	-51	51	.....	-796	796	22,503	23,256	23,181
Federal employees retirement	1,204	3,312	-2,107	22,786	22,491	295	346,317	348,704	346,623
Federal hospital insurance	12,847	8,680	4,167	67,883	63,851	4,032	128,716	129,750	133,765
Federal old-age and survivors insurance	35,299	24,495	10,804	181,914	168,008	13,906	413,425	419,354	430,268
Federal supplementary medical insurance ...	5,389	4,527	863	36,297	36,167	130	21,489	19,814	20,875
Highways	2,040	1,742	298	13,800	12,215	1,585	17,694	19,043	19,614
Military advances	1,424	800	624	7,381	7,487	-106	.....	.....	.....
Railroad retirement	448	662	-214	3,061	4,611	-1,551	12,203	12,542	12,774
Military retirement	1,268	2,338	-1,070	24,387	16,001	8,386	105,367	115,651	114,437
Unemployment	3,102	2,131	971	13,930	15,271	-1,342	39,788	37,689	38,102
Veterans life insurance	24	127	-103	702	733	-30	13,477	13,554	13,458
All other trust	508	436	72	3,492	2,594	898	12,240	13,253	13,468
Total trust fund receipts and outlays and investments held from Table 6-D	70,167	53,262	16,905	425,901	376,862	49,039	1,151,523	1,190,685	1,207,226
Less: Interfund transactions	10,282	10,282	.....	108,822	108,822	.....	.....	.....	.....
Trust fund receipts and outlays on the basis of Tables 4 & 5	59,885	42,980	16,905	317,079	268,040	49,039	.....	.....	.....
Total Federal fund receipts and outlays	108,758	75,943	32,815	482,632	625,955	-143,323	.....	.....	.....
Less: Interfund transactions	28	28	.....	214	214	.....	.....	.....	.....
Federal fund receipts and outlays on the basis of Table 4 & 5	108,730	75,915	32,815	482,418	625,741	-143,323	.....	.....	.....
Less: offsetting proprietary receipts	3,222	3,222	.....	19,722	19,722	.....	.....	.....	.....
Net budget receipts & outlays	165,392	115,673	49,720	779,775	874,059	-94,284	.....	.....	.....

... No transactions.

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

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, April 1995 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	76,441	351,121	322,042
Corporation income taxes	23,482	80,132	74,275
Social insurance taxes and contributions:			
Employment taxes and contributions	50,423	264,484	246,351
Unemployment insurance	3,061	11,632	10,662
Other retirement contributions	354	2,629	2,704
Excise taxes	4,602	32,162	29,695
Estate and gift taxes	1,906	8,559	9,261
Customs	1,349	11,214	11,149
Miscellaneous	3,774	17,842	11,603
Total	165,392	779,775	717,742
NET OUTLAYS			
National defense	17,753	151,831	164,227
International affairs	95	10,475	11,545
General science, space, and technology	1,298	9,812	9,929
Energy	196	2,772	2,770
Natural resources and environment	1,587	13,968	13,001
Agriculture	623	10,902	12,772
Commerce and housing credit	-1,092	-12,876	-7,552
Transportation	2,560	21,567	20,251
Community and Regional Development	896	5,963	5,321
Education, training, employment and social services	3,647	30,566	24,730
Health	9,281	65,666	61,288
Medicare	11,510	88,515	81,867
Income security	18,963	131,336	134,052
Social Security	27,953	191,668	182,621
Veterans benefits and services	1,850	20,803	22,495
Administration of justice	1,359	9,308	8,864
General government	299	7,704	5,755
Interest	20,017	133,469	116,184
Undistributed offsetting receipts	-3,121	-19,391	-19,689
Total	115,673	874,059	850,430

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

- *Daily Treasury Statement* (Available 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19* — (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19* —
- The United States Budget in Brief, FY 19* —
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

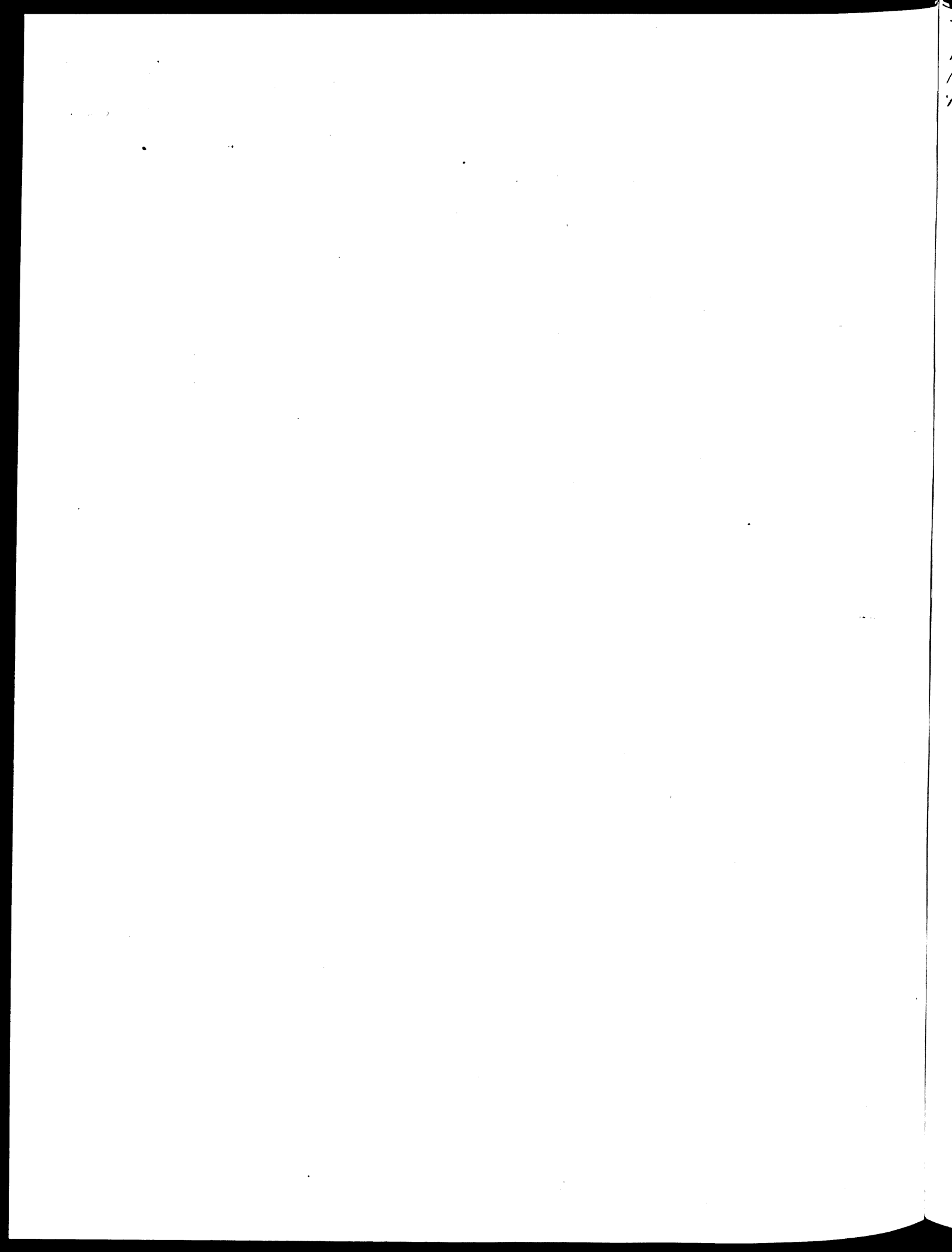
- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

**The release date for the May 1995 Statement
will be 2:00 pm EST June 21, 1995.**

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 512-1800. The subscription price is
\$35.00 per year (domestic), \$43.75 per year (foreign).
No single copies are sold.

The Monthly Treasury Statement is now available on the Department of Commerce's Economic Bulletin Board.
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Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

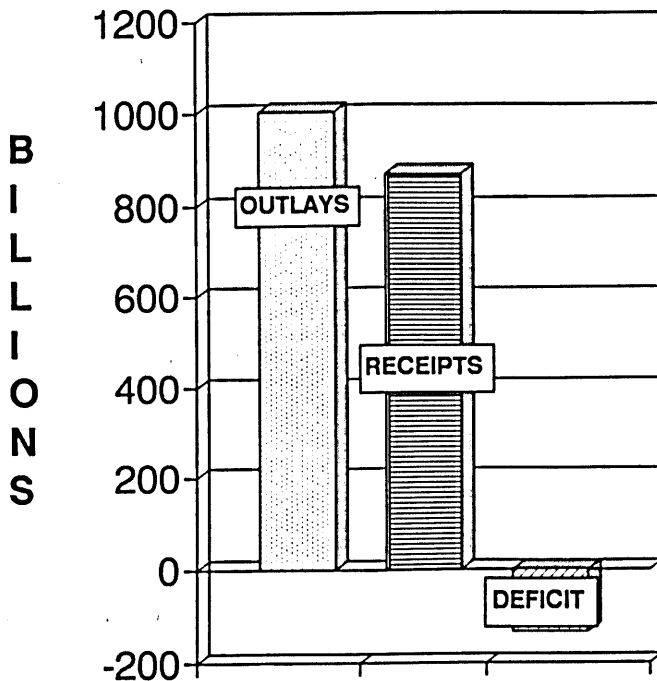
For Fiscal Year 1995 Through May 31, 1995, and Other Periods

Highlight

The Interest of the Public Debt is \$26.8 billion which is 21 percent of the total current month Federal Outlays.

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RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH MAY 1995



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1994			
October	78,662	124,085	45,422
November	83,102	121,483	38,381
December	125,403	133,108	7,705
January	122,961	107,713	-15,248
February	73,186	114,752	41,566
March	93,107	125,422	32,315
April	141,321	123,867	-17,454
May	83,541	115,597	32,057
June	138,119	123,269	-14,850
July	84,822	118,020	33,198
August	97,333	121,608	24,275
September	135,895	131,796	-4,099
Year-to-Date	1,257,452	1,460,722	203,269
FY 1995			
October	89,024	120,365	31,342
November	87,673	124,915	37,242
December	130,810	134,941	4,130
January	131,801	115,171	-16,629
February	82,544	120,527	37,983
March	92,532	142,458	49,927
April	165,392	115,673	-49,720
May	90,405	129,355	38,950
Year-to-Date	870,180	1,003,406	133,228

¹Outlays have been decreased in August 1994 by \$9 million and in February 1995 by \$9 million to reflect the redemption of agency securities not previously reported by the Architect of the Capitol.

²Outlays and deposit funds have been increased in September 1994 by \$3 million and \$8 million to reflect additional reporting by the Department of the Army and the Department of the Navy, respectively.

³The receipt, outlay and deficit figures differ from the *FY 1996 Budget*, released by the Office of Management and Budget on February 6, 1995, by \$100 million due mainly to revisions in the data following the release of the Final September Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, May 1995 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1994)	Budget Estimates Next Fiscal Year (1996) ¹
Total on-budget and off-budget results:					
Total receipts	90,405	870,180	1,346,414	801,283	1,415,456
On-budget receipts	61,027	635,935	995,158	580,121	1,045,095
Off-budget receipts	29,378	234,245	351,256	221,162	370,361
Total outlays	129,355	1,003,406	1,538,920	966,028	1,612,128
On-budget outlays	102,581	812,068	1,246,936	781,668	1,307,105
Off-budget outlays	26,773	191,337	291,984	184,360	305,023
Total surplus (+) or deficit (-)	-38,950	-133,226	-192,506	-164,745	-196,671
On-budget surplus (+) or deficit (-)	-41,554	-176,133	-251,778	-201,547	-262,010
Off-budget surplus (+) or deficit (-)	+2,604	+42,907	+59,272	+36,802	+65,338
Total on-budget and off-budget financing	38,950	133,226	192,506	164,745	196,671
Means of financing:					
Borrowing from the public	44,740	142,717	207,936	145,790	217,151
Reduction of operating cash, increase (-)	11,841	9,714	-4,058	25,312	.....
By other means	-17,631	-19,205	-11,372	-6,358	-20,480

¹These figures are based on the FY 1996 Budget, released by the Office of Management and Budget on February 6, 1995.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995

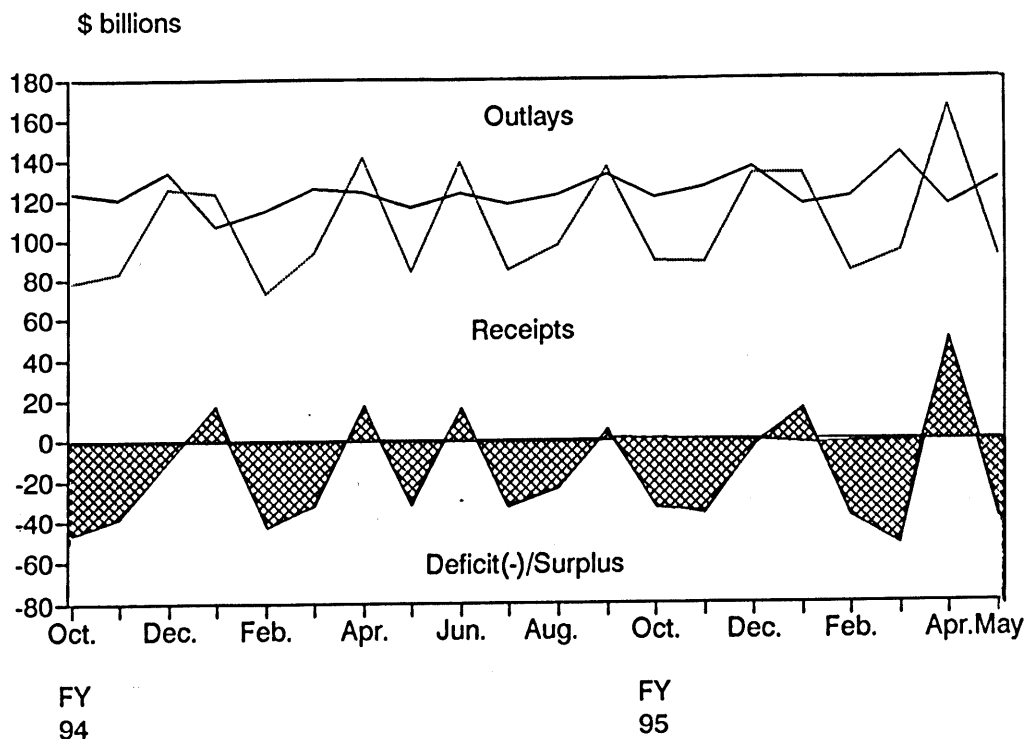


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1994 and 1995

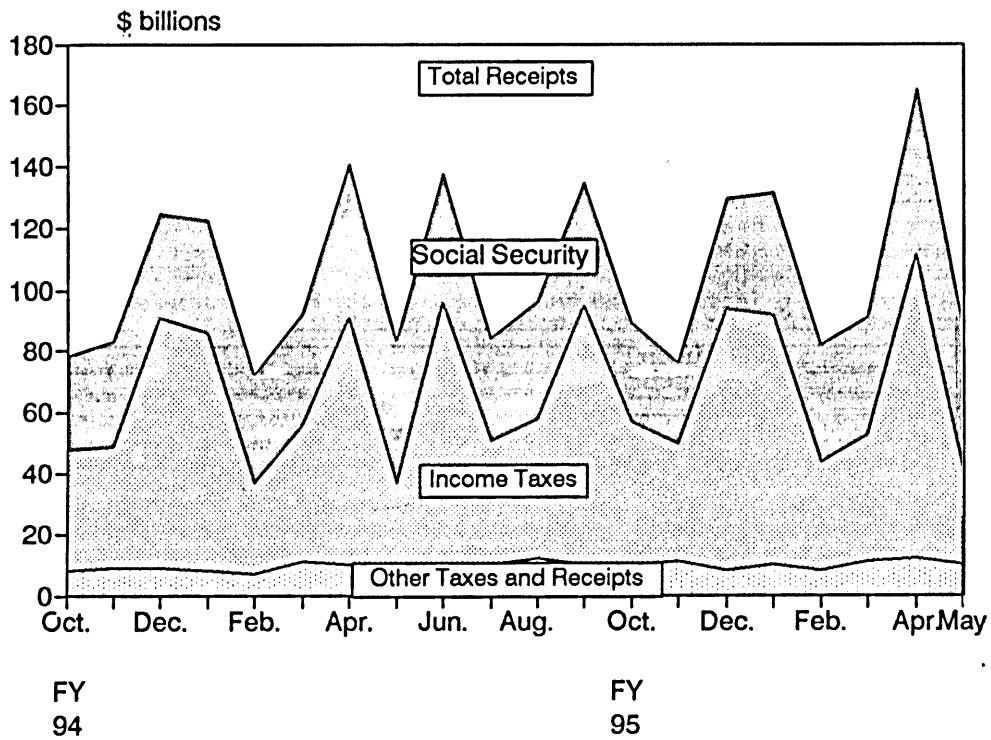


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1994 and 1995

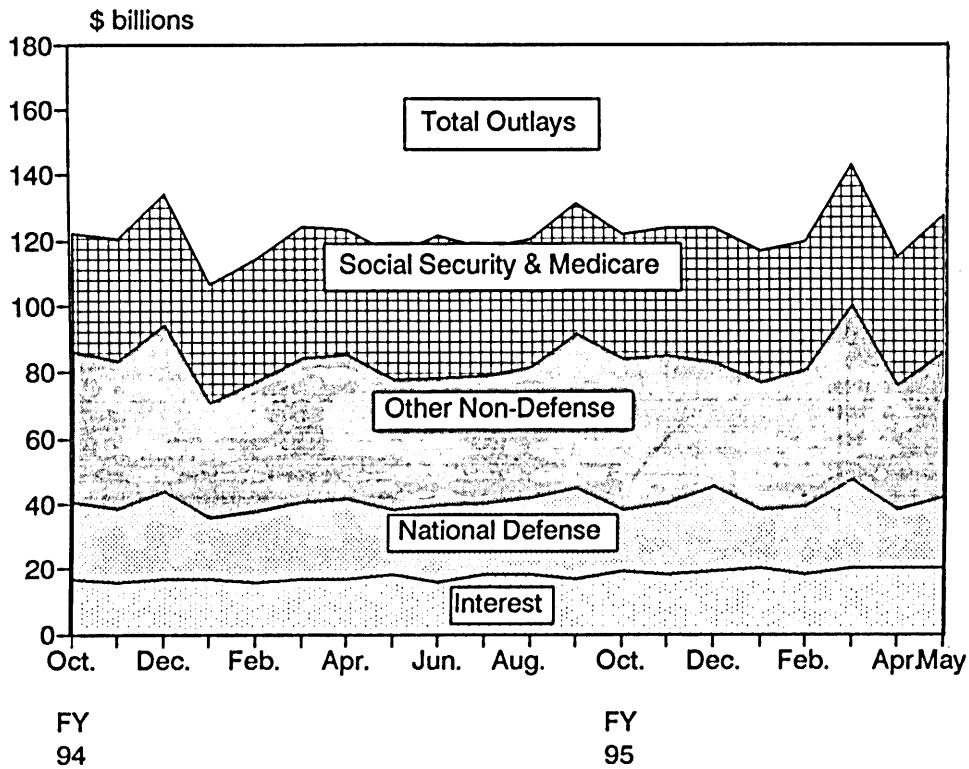


Table 3. Summary of Receipts and Outlays of the U.S. Government, May 1995 and Other Periods
 [\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	29,729	380,850	346,426	588,460
Corporation income taxes	2,193	82,324	77,092	150,864
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	29,378	234,245	221,162	351,256
Employment taxes and contributions (on-budget)	7,848	67,465	60,939	100,538
Unemployment insurance	10,601	22,233	21,089	28,057
Other retirement contributions	355	2,985	3,068	4,558
Excise taxes	4,770	36,933	34,948	57,600
Estate and gift taxes	1,339	9,898	10,603	15,587
Customs duties	1,471	12,686	12,769	20,913
Miscellaneous receipts	2,719	20,561	13,188	28,581
Total Receipts	90,405	870,180	801,283	1,346,414
(On-budget)	61,027	635,935	580,121	995,158
(Off-budget)	29,378	234,245	221,162	351,256
Budget Outlays				
Legislative Branch	191	21,833	21,751	2,793
The Judiciary	200	1,809	1,715	3,101
Executive Office of the President	15	145	142	192
Funds Appropriated to the President	1,021	8,127	8,838	10,860
Department of Agriculture	4,111	43,337	43,497	62,313
Department of Commerce	287	2,284	1,977	3,601
Department of Defense—Military	21,117	165,447	175,209	260,269
Department of Defense—Civil	2,621	20,870	20,073	31,207
Department of Education	2,406	20,587	15,316	32,888
Department of Energy	1,353	11,467	11,398	16,135
Department of Health and Human Services	26,791	198,227	182,628	301,439
Department of Housing and Urban Development	1,843	19,203	17,391	26,854
Department of the Interior	574	4,885	4,357	7,329
Department of Justice	774	6,908	6,645	11,821
Department of Labor	2,741	21,388	26,173	31,942
Department of State	335	3,799	3,664	6,272
Department of Transportation	3,193	24,874	23,419	37,992
Department of the Treasury:				
Interest on the Public Debt	26,769	209,637	187,110	333,704
Other	2,476	14,801	11,516	18,112
Department of Veterans Affairs	3,185	23,876	23,969	38,231
Environmental Protection Agency	571	4,140	3,702	6,274
General Services Administration	540	483	-82	1,131
National Aeronautics and Space Administration	1,245	8,744	8,899	14,241
Office of Personnel Management	3,431	27,184	25,273	40,308
Small Business Administration	55	580	414	703
Social Security Administration	30,221	235,077	225,396	363,419
Other independent agencies:				
Resolution Trust Corporation	-1,024	-7,559	2,678	-6,753
Other	792	5,253	4,143	15,399
Undistributed offsetting receipts:				
Interest	-5,524	-51,654	-48,463	-91,465
Other	-2,956	-22,347	-22,721	-41,392
Total outlays	129,355	1,003,406	966,028	1,538,920
(On-budget)	102,581	812,068	781,668	1,246,936
(Off-budget)	26,773	191,337	184,360	291,984
Surplus (+) or deficit (-)	-38,950	-133,226	-164,745	-192,506
(On-budget)	-41,554	-176,133	-201,547	-251,778
(Off-budget)	+2,604	+42,907	+36,802	+59,272

¹These figures are based on the FY 1996 Budget, released by the Office of Management and Budget on February 6, 1995.

²Outlays have been decreased in August 1994 by \$9 million and in February 1995 by \$9 million to reflect the redemption of agency securities not previously reported by the Architect of the Capitol.

*Outlays and deposit funds have been increased in September 1994 by \$3 million and \$8 million to reflect additional reporting by the Department of the Army and Department of the Navy, respectively.

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

Table 4. Receipts of the U.S. Government, May 1995 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	43,414			339,539			310,954		
Presidential Election Campaign Fund	12			52			53		
Other	8,691			118,358			105,443		
Total—Individual income taxes	52,117	22,388	29,729	457,948	77,099	380,850	416,449	70,023	346,426
Corporation income taxes	3,572	1,379	2,193	96,298	13,974	82,324	86,811	9,719	77,092
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	23,716		23,716	172,813		172,813	188,025		188,025
Self-Employment Contributions Act taxes	1,207		1,207	12,127		12,127	11,780		11,780
Deposits by States	(*)		(*)	1		1	-45		-45
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	24,923		24,923	184,942		184,942	199,761		199,761
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	4,239		4,239	46,548		46,548	20,143		20,143
Self-Employment Contributions Act taxes	216		216	2,754		2,754	1,258		1,258
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Other									
Total—FDI trust fund	4,455		4,455	49,303		49,303	21,401		21,401
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	6,959		6,959	59,585		59,585	54,281		54,281
Self-Employment Contributions Act taxes	475		475	4,983		4,983	3,911		3,911
Receipts from Railroad Retirement Board									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Total—FHI trust fund	7,434		7,434	64,569		64,569	58,192		58,192
Railroad retirement accounts:									
Rail industry pension fund	257	5	252	1,619	15	1,605	1,560	29	1,532
Railroad Social Security equivalent benefit	162		162	1,292		1,292	1,215		1,215
Total—Employment taxes and contributions	37,231	5	37,226	301,724	15	301,710	282,129	29	282,100
Unemployment insurance:									
State taxes deposited in Treasury	8,675		8,675	17,572		17,572	16,738		16,738
Federal Unemployment Tax Act taxes	1,935	11	1,925	4,712	68	4,644	4,366	69	4,298
Railroad unemployment taxes	2		2	18		18	21		21
Railroad debt repayment							32		32
Total—Unemployment insurance	10,612	11	10,601	22,302	68	22,233	21,158	69	21,089
Other retirement contributions:									
Federal employees retirement — employee contributions	348		348	2,924		2,924	3,004		3,004
Contributions for non-federal employees	7		7	61		61	64		64
Total—Other retirement contributions	355		355	2,985		2,985	3,068		3,068
Total—Social insurance taxes and contributions	48,198	16	48,183	327,011	83	326,928	306,355	98	306,257
Excise taxes:									
Miscellaneous excise taxes ¹	2,976	229	2,747	19,079	749	18,329	20,632	489	20,144
Airport and airway trust fund	499		499	3,518	21	3,497	3,278	24	3,254
Highway trust fund	1,553	81	1,472	15,196	502	14,694	11,469	327	11,142
Black lung disability trust fund	52		52	412		412	408		408
Total—Excise taxes	5,080	310	4,770	38,205	1,273	36,933	35,787	840	34,948
Estate and gift taxes	1,371	32	1,339	10,159	261	9,898	10,853	250	10,603
Customs duties	1,652	180	1,471	13,836	1,150	12,686	13,319	551	12,769
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve Banks	2,478		2,478	17,748		17,748	10,824		10,824
All other	241	(*)	241	2,821	8	2,813	2,377	14	2,364
Total — Miscellaneous receipts	2,719	(*)	2,719	20,569	8	20,561	13,201	14	13,188
Total — Receipts	114,710	24,305	90,405	964,026	93,846	870,180	882,776	81,494	801,283
Total — On-budget	85,332	24,305	61,027	729,782	93,846	635,935	661,615	81,494	580,121
Total — Off-budget	29,378		29,378	234,245		234,245	221,162		221,162

¹Includes amounts for the windfall profits tax pursuant to P.L. 96-223.
... No Transactions.

(*) Less than \$500,000.
Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, May 1995 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	35	(* *)	35	285	1	284	281	1	280
House of Representatives	59	(* *)	59	485	1	484	503	12	491
Joint items	6	.....	6	51	.....	51	51	.....	51
Congressional Budget Office	2	.....	2	14	.....	14	14	.....	14
Architect of the Capitol	14	1	13	1122	6	116	1133	6	128
Library of Congress	30	.....	30	511	.....	511	370	.....	370
Government Printing Office:									
Revolving fund (net)	-3	.....	-3	12	.....	12	31	.....	31
General fund appropriations	8	.....	8	65	.....	65	63	.....	63
General Accounting Office	36	.....	36	270	.....	270	289	.....	289
United States Tax Court	2	.....	2	21	.....	21	22	.....	22
Other Legislative Branch agencies	4	.....	4	23	.....	23	21	.....	21
Proprietary receipts from the public .....	.....	1	-1	.....	9	-9	.....	2	-2
Intrabudgetary transactions .....	(* *)	.....	(* *)	-8	.....	-8	-7	.....	-7
Total—Legislative Branch	193	2	191	1,851	17	1,833	1,772	21	1,751
The Judiciary:									
Supreme Court of the United States	2	.....	2	16	.....	16	16	.....	16
Courts of Appeals, District Courts, and other judicial services	191	1	190	1,720	4	1,716	1,624	2	1,622
Other	9	.....	9	76	.....	76	77	.....	77
Total—The Judiciary	202	1	200	1,812	4	1,809	1,717	2	1,715
Executive Office of the President:									
Compensation of the President and the White House Office	3	.....	3	25	.....	25	27	.....	27
Office of Management and Budget	4	.....	4	37	.....	37	38	.....	38
Other	8	.....	8	84	.....	84	77	.....	77
Total—Executive Office of the President	15	.....	15	145	.....	145	142	.....	142
Funds Appropriated to the President:									
International Security Assistance:									
Foreign military loan program	63	34	30	586	390	196	600	386	214
Foreign military financing program	102	.....	102	2,664	.....	2,664	3,362	.....	3,362
Economic support fund	102	.....	102	2,297	.....	2,297	2,335	.....	2,335
Peacekeeping Operations	5	.....	5	54	.....	54	42	.....	42
Other	4	.....	4	20	.....	20	33	.....	33
Proprietary receipts from the public .....	.....	14	-14	.....	430	-430	.....	406	-406
Total—International Security Assistance	275	48	227	5,621	819	4,802	6,372	792	5,580
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association .....	.....	.....	.....	743	.....	743	637	.....	637
International organizations and programs	25	.....	25	443	.....	443	127	.....	127
Other .....	(* *)	.....	(* *)	267	.....	267	306	.....	306
Total—Multilateral Assistance	25	.....	25	1,453	.....	1,453	1,070	.....	1,070
Agency for International Development:									
Sustainable development assistance program	175	.....	175	864	.....	864	925	.....	925
Assistance for Eastern Europe and the Baltic States	26	.....	26	237	.....	237	166	.....	166
Assistance for the new independent States of the Former Soviet Union	61	.....	61	551	.....	551	147	.....	147
Development fund for Africa	50	.....	50	485	.....	485	430	.....	430
Operating expenses	36	.....	36	331	.....	331	347	.....	347
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	45	.....	45	44	.....	44
Other	1	4	-3	160	30	129	184	42	142
Proprietary receipts from the public .....	.....	56	-56	.....	526	-526	.....	502	-502
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	-2	.....	-2
Total—Agency for International Development	349	60	289	2,673	556	2,117	2,241	543	1,698
Overseas Private Investment Corporation	4	53	-49	31	182	-151	28	151	-124
Peace Corps	19	.....	19	150	.....	150	136	.....	136
Other	11	(* *)	11	65	2	63	61	3	58
Total—International Development Assistance	408	113	296	4,373	740	3,632	3,535	698	2,837
International Monetary Programs									
Military Sales Programs:									
Special defense acquisition fund	9	3	7	108	118	-10	118	181	-63
Foreign military sales trust fund	1,234	.....	1,234	8,721	.....	8,721	8,822	.....	8,822
Kuwait civil reconstruction trust fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Proprietary receipts from the public .....	.....	724	-724	.....	8,105	-8,105	.....	8,399	-8,399
Other	8	.....	8	23	.....	23	49	.....	49
Total—Funds Appropriated to the President	1,908	887	1,021	17,910	9,783	8,127	18,908	10,070	8,838

Table 5. Outlays of the U.S. Government, May 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	61	.....	61	492	.....	492	479	.....	479
Cooperative State Research Education and Extension Service:									
Cooperative state research activities	34	.....	34	287	.....	287	269	.....	269
Extension Service	36	.....	36	294	.....	294	284	.....	284
Other	1	.....	1	27	.....	27	31	.....	31
Animal and Plant Health Inspection Service	40	.....	40	334	.....	334	315	.....	315
Food Safety and Inspection Service	50	.....	50	346	.....	346	343	.....	343
Agricultural Marketing Service	16	.....	16	509	.....	509	495	1	494
Farm Service Agency:									
Salaries and expenses	74	.....	74	631	.....	631	603	.....	603
Conservation programs	16	.....	16	1,828	.....	1,828	1,846	.....	1,846
Federal crop insurance corporation fund	23	2	21	514	451	63	1,296	348	947
Commodity Credit Corporation:									
Price support and related programs	904	1,056	-153	15,689	6,870	8,820	15,432	4,927	10,504
National Wool Act Program	3	.....	3	102	.....	102	200	.....	200
Agricultural credit insurance fund	178	93	86	901	1,076	-175	1,374	1,394	-20
Other .....	(*)	.....	(*)	2	.....	2	2	.....	2
Total—Farm Service Agency	1,198	1,151	47	19,668	8,396	11,272	20,752	6,670	14,082
Natural Resources Conservation Service:									
Conservation operations	43	.....	43	376	.....	376	404	.....	404
Watershed and flood prevention operations	22	.....	22	187	.....	187	175	.....	175
Other	7	.....	7	54	.....	54	54	.....	54
Rural Utilities Service:									
Rural electrification and telephone fund	51	165	-114	1,510	1,885	-374	1,740	2,378	-638
Rural development insurance fund	82	43	39	587	309	278	630	386	244
Other	33	15	18	272	134	138	272	340	-68
Rural housing and Community Development Service:									
Rural housing insurance fund	348	223	125	2,427	1,678	749	2,513	2,190	324
Other	96	.....	96	127	.....	127	58	.....	58
Foreign Agricultural Service	106	.....	106	715	.....	715	701	.....	701
Food and Consumer Service:									
Food stamp program	2,136	.....	2,136	17,331	.....	17,331	17,125	.....	17,125
State child nutrition programs	791	.....	791	5,543	.....	5,543	5,096	.....	5,096
Women, infants and children programs	301	.....	301	2,371	.....	2,371	2,168	.....	2,168
Other	31	.....	31	314	.....	314	351	.....	351
Total—Food and Consumer Service	3,260	.....	3,260	25,560	.....	25,560	24,740	.....	24,740
Forest Service:									
National forest system	112	.....	112	870	.....	870	917	.....	917
Forest and rangeland protection	387	.....	387	763	.....	763	210	.....	210
Forest service permanent appropriations	22	.....	22	473	.....	473	260	.....	260
Other	-282	.....	-282	192	.....	192	553	.....	553
Total—Forest Service	239	.....	239	2,297	.....	2,297	1,940	.....	1,940
Other	39	4	35	338	26	312	329	24	305
Proprietary receipts from the public .....	.....	50	-50	.....	643	-643	.....	1,040	-1,040
Intrabudgetary transactions .....	(*)	.....	(*)	(*)	.....	(*)	.....	.....	.....
Total—Department of Agriculture	5,762	1,651	4,111	56,408	13,071	43,337	56,525	13,028	43,497
Department of Commerce:									
Economic Development Administration	31	1	30	225	9	217	181	10	171
Bureau of the Census	31	.....	31	218	.....	218	181	.....	181
Promotion of Industry and Commerce	40	.....	40	251	.....	251	206	.....	206
Science and Technology:									
National Oceanic and Atmospheric Administration	156	3	153	1,293	15	1,278	1,285	10	1,275
National Institute of Standards and Technology	43	.....	43	286	.....	286	80	.....	80
Other	(*)	3	-3	74	21	53	95	23	72
Total—Science and Technology	199	6	193	1,653	36	1,617	1,460	32	1,428
Other	2	.....	2	64	(*)	64	70	.....	70
Proprietary receipts from the public .....	.....	10	-10	.....	83	-83	.....	79	-79
Intrabudgetary transactions .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	304	17	287	2,412	128	2,284	2,099	121	1,977

Table 5. Outlays of the U.S. Government, May 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,163	.....	2,163	15,982	.....	15,982	17,491	.....	17,491
Department of the Navy	2,047	.....	2,047	16,162	.....	16,162	17,285	.....	17,285
Department of the Air Force	1,616	.....	1,616	12,034	.....	12,034	11,829	.....	11,829
Total—Military personnel	5,826	.....	5,826	44,178	.....	44,178	46,605	.....	46,605
Operation and maintenance:									
Department of the Army	1,909	.....	1,909	14,742	.....	14,742	13,736	.....	13,736
Department of the Navy	1,914	.....	1,914	14,154	.....	14,154	14,164	.....	14,164
Department of the Air Force	1,752	.....	1,752	15,727	.....	15,727	15,985	.....	15,985
Defense agencies	1,594	.....	1,594	12,763	.....	12,763	12,950	.....	12,950
Total—Operation and maintenance	7,169	.....	7,169	57,387	.....	57,387	56,836	.....	56,836
Procurement:									
Department of the Army	663	.....	663	5,006	.....	5,006	5,459	.....	5,459
Department of the Navy	642	.....	642	14,062	.....	14,062	² 17,263	.....	17,263
Department of the Air Force	1,672	.....	1,672	14,234	.....	14,234	² 15,588	.....	15,588
Defense agencies	311	.....	311	2,565	.....	2,565	2,741	.....	2,741
Total—Procurement	3,288	.....	3,288	35,867	.....	35,867	41,050	.....	41,050
Research, development, test, and evaluation:									
Department of the Army	471	.....	471	3,363	.....	3,363	3,819	.....	3,819
Department of the Navy	577	.....	577	5,900	.....	5,900	5,019	.....	5,019
Department of the Air Force	1,126	.....	1,126	8,314	.....	8,314	8,464	.....	8,464
Defense agencies	790	.....	790	5,230	.....	5,230	5,510	.....	5,510
Total—Research, development, test and evaluation	2,965	.....	2,965	22,807	.....	22,807	22,813	.....	22,813
Military construction:									
Department of the Army	95	.....	95	629	.....	629	604	.....	604
Department of the Navy	58	.....	58	552	.....	552	354	.....	354
Department of the Air Force	108	.....	108	861	.....	861	688	.....	688
Defense agencies	303	.....	303	2,232	.....	2,232	1,321	.....	1,321
Total—Military construction	564	.....	564	4,275	.....	4,275	2,967	.....	2,967
Family housing:									
Department of the Army	93	.....	93	769	.....	769	846	.....	846
Department of the Navy	106	.....	106	715	.....	715	524	.....	524
Department of the Air Force	96	.....	96	688	.....	688	688	.....	688
Defense agencies	15	6	10	102	33	69	69	22	47
Revolving and management funds:									
Department of the Army	-13	.....	-13	-42	.....	-42	56	.....	56
Department of the Navy	81	.....	81	202	.....	202	244	.....	244
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	926	.....	926	-588	.....	-588	2,545	.....	2,545
Other	-3	(* *)	-3	-105	2	-107	-239	4	-243
Trust funds:									
Department of the Army .....	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)	.....	.....	(* *)
Department of the Navy	1	.....	1	17	3	15	22	9	12
Department of the Air Force .....	(* *)	.....	(* *)	(* *)	(* *)	(* *)	6	6	(* *)
Defense agencies	17	.....	17	160	.....	160	150	.....	150
Proprietary receipts from the public:									
Department of the Army .....	.....	17	-17	.....	210	-210	.....	49	-49
Department of the Navy .....	.....	-27	27	.....	204	-204	.....	67	-67
Department of the Air Force .....	.....	-19	19	.....	718	-718	.....	328	-328
Defense agencies .....	.....	21	-21	.....	244	-244	.....	193	-193
Intrabudgetary transactions:									
Department of the Army	-18	.....	-18	14	.....	14	120	.....	120
Department of the Navy	34	.....	34	437	.....	437	528	.....	528
Department of the Air Force	18	.....	18	121	.....	121	120	.....	120
Defense agencies	-50	.....	-50	-145	.....	-145	-56	.....	-56
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	1	-1	.....	6	-6
Defense agencies .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Total—Department of Defense—Military	21,115	-2	21,117	166,862	1,415	165,447	175,892	683	175,209

Table 5. Outlays of the U.S. Government, May 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	69	.....	69	685	.....	685	589	.....	589
Operation and maintenance, general	99	.....	99	894	.....	894	693	.....	693
Other	117	.....	117	935	.....	935	1,048	.....	1,048
Proprietary receipts from the public .....	.....	14	-14	.....	88	-88	.....	110	-110
Total—Corps of Engineers	285	14	271	2,513	88	2,426	2,330	110	2,220
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,470	.....	11,470	11,908	.....	11,908
Military retirement fund	2,335	.....	2,335	18,335	.....	18,335	17,684	.....	17,684
Intrabudgetary transactions .....	.....	.....	.....	-11,470	.....	-11,470	-11,908	.....	-11,908
Education benefits	10	.....	10	67	.....	67	127	.....	127
Other	6	(* *)	6	53	3	50	52	2	50
Proprietary receipts from the public .....	.....	1	-1	.....	8	-8	.....	8	-8
Total—Department of Defense—Civil	2,637	16	2,621	20,968	98	20,870	20,194	120	20,073
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	700	.....	700	4,757	.....	4,757	4,859	.....	4,859
Impact aid	14	.....	14	652	.....	652	702	.....	702
School improvement programs	98	.....	98	942	.....	942	1,019	.....	1,019
Other	11	.....	11	77	.....	77	59	.....	59
Total—Office of Elementary and Secondary Education	823	.....	823	6,429	.....	6,429	6,639	.....	6,639
Office of Bilingual Education and Minority Languages									
Affairs	22	.....	22	147	.....	147	150	.....	150
Office of Special Education and Rehabilitative Services:									
Special education	247	.....	247	2,187	.....	2,187	2,071	.....	2,071
Rehabilitation services and disability research	220	.....	220	1,569	.....	1,569	1,524	.....	1,524
Special institutions for persons with disabilities	12	.....	12	95	.....	95	90	.....	90
Office of Vocational and Adult Education	86	.....	86	1,026	.....	1,026	947	.....	947
Office of Postsecondary Education:									
College housing loans	(* *)	7	-7	14	51	-37	1	38	-36
Student financial assistance	353	.....	353	5,037	.....	5,037	5,205	.....	5,205
Federal family education loans	454	.....	454	2,600	.....	2,600	-2,376	.....	-2,376
Higher education	65	.....	65	521	.....	521	485	.....	485
Howard University	14	.....	14	141	.....	141	143	.....	143
Other	53	.....	53	367	.....	367	62	.....	62
Total—Office of Postsecondary Education	939	7	932	8,681	51	8,630	3,520	38	3,482
Office of Educational Research and Improvement	34	.....	34	273	.....	273	286	.....	286
Departmental management	46	.....	46	296	.....	296	243	.....	243
Proprietary receipts from the public .....	.....	16	-16	.....	65	-65	.....	116	-116
Total—Department of Education	2,429	23	2,406	20,703	116	20,587	15,470	154	15,316
Department of Energy:									
Atomic energy defense activities									
.....	1,017	.....	1,017	7,989	.....	7,989	7,889	.....	7,889
Energy programs:									
General science and research activities	104	.....	104	956	.....	956	853	.....	853
Energy supply, R and D activities	238	.....	238	2,145	.....	2,145	2,015	.....	2,015
Uranium supply and enrichment activities	11	.....	11	73	.....	73	245	.....	245
Fossil energy research and development	34	.....	34	288	.....	288	270	.....	270
Energy conservation	62	.....	62	430	.....	430	370	.....	370
Strategic petroleum reserve	16	.....	16	140	.....	140	196	.....	196
Clean coal technology .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	34	.....	34	228	.....	228	175	.....	175
Other	88	(* *)	88	653	1	652	587	2	585
Total—Energy programs	587	(* *)	587	4,912	1	4,912	4,711	2	4,709
Power Marketing Administration	118	194	-76	1,161	1,359	-199	1,176	1,148	28
Departmental administration	37	.....	37	319	.....	319	300	.....	300
Proprietary receipts from the public .....	.....	126	-126	.....	1,186	-1,186	.....	1,147	-1,147
Intrabudgetary transactions	-86	.....	-86	-359	.....	-359	-274	.....	-274
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	9	-9	.....	107	-107
Total—Department of Energy	1,673	320	1,353	14,022	2,555	11,467	13,802	2,404	11,398

Table 5. Outlays of the U.S. Government, May 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	67	1	66	552	3	548	508	2	505
Health Resources and Services Administration	161	.....	161	1,633	.....	1,633	1,539	.....	1,539
Indian Health Services	152	.....	152	1,412	.....	1,412	1,149	.....	1,149
Centers for Disease Control and Prevention	138	.....	138	1,175	.....	1,175	969	.....	969
National Institutes of Health	1,229	.....	1,229	7,179	.....	7,179	6,810	.....	6,810
Substance Abuse and Mental Health Services Administration									
Administration	194	.....	194	1,587	.....	1,587	1,547	.....	1,547
Agency for Health Care Policy and Research	11	.....	11	82	.....	82	64	.....	64
Assistant secretary for health	-151	.....	-151	163	.....	163	133	.....	133
Total—Public Health Service	1,803	1	1,802	13,782	3	13,778	12,720	2	12,717
Health Care Financing Administration:									
Grants to States for Medicaid	7,637	.....	7,637	58,722	.....	58,722	54,083	.....	54,083
Payments to health care trust funds	3,781	.....	3,781	31,573	.....	31,573	27,422	.....	27,422
Federal hospital insurance trust fund:									
Benefit payments	10,312	.....	10,312	73,401	.....	73,401	65,953	.....	65,953
Administrative expenses	81	.....	81	844	.....	844	826	.....	826
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	10,394	.....	10,394	74,245	.....	74,245	66,779	.....	66,779
Federal supplementary medical insurance trust fund:									
Benefit payments	5,555	.....	5,555	40,745	.....	40,745	37,046	.....	37,046
Administrative expenses	145	.....	145	1,123	.....	1,123	1,119	.....	1,119
Total—FSMI trust fund	5,701	.....	5,701	41,867	.....	41,867	38,165	.....	38,165
Other	34	.....	34	22	.....	22	17	.....	17
Total—Health Care Financing Administration	27,547	.....	27,547	206,429	.....	206,429	186,466	.....	186,466
Administration for children and families:									
Family support payments to States	1,534	.....	1,534	11,676	.....	11,676	11,294	.....	11,294
Low income home energy assistance	102	.....	102	1,181	.....	1,181	1,835	.....	1,835
Refugee and entrant assistance	42	.....	42	247	.....	247	254	.....	254
Payments to States for the job opportunities and basic skills training program	83	.....	83	646	.....	646	538	.....	538
State legalization impact assistance grants	-1	.....	-1	144	.....	144	615	.....	615
Payments to States for the child care and development block grant	81	.....	81	617	.....	617	516	.....	516
Social services block grant	251	.....	251	1,912	.....	1,912	1,849	.....	1,849
Children and families services programs	474	.....	474	3,424	.....	3,424	2,910	.....	2,910
Payments to States for foster care and adoption assistance	288	.....	288	2,149	.....	2,149	2,064	.....	2,064
Other	3	.....	3	15	.....	15	(*)	.....	(*)
Total—Administration for children and families	2,858	.....	2,858	22,011	.....	22,011	21,874	.....	21,874
Administration on aging	50	.....	50	604	.....	604	549	.....	549
Departmental management	22	.....	22	213	.....	213	130	.....	130
Proprietary receipts from the public .....	.....	1,706	-1,706	.....	13,235	-13,235	.....	11,687	-11,687
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-3,781	.....	-3,781	-28,173	.....	-28,173	-26,268	.....	-26,268
Payments for tax and other credits:									
Federal hospital insurance trust fund .....	.....	.....	.....	-3,400	.....	-3,400	-1,154	.....	-1,154
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services ..	28,498	1,707	26,791	211,465	13,238	198,227	194,317	11,689	182,628

Table 5. Outlays of the U.S. Government, May 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	14	13	1	119	87	31	101	87	14
Credit accounts:									
Federal housing administration fund	1,206	1,747	-542	4,998	5,308	-310	3,884	4,162	-277
Housing for the elderly or handicapped fund	-3	64	-66	541	442	99	696	469	227
Other	51	.....	51	383	.....	383	293	(* *)	293
Rent supplement payments	12	.....	12	107	.....	107	48	.....	48
Homeownership assistance	11	.....	11	79	.....	79	70	.....	70
Rental housing assistance	53	.....	53	433	.....	433	439	.....	439
Rental housing development grants .....	.....	.....	.....	(* *)	.....	(* *)	5	.....	5
Low-rent public housing	64	.....	64	525	.....	525	545	.....	545
Public housing grants	330	.....	330	2,416	.....	2,416	2,155	.....	2,155
College housing grants	2	.....	2	12	(* *)	12	13	.....	13
Lower income housing assistance	835	.....	835	6,625	.....	6,625	6,980	.....	6,980
Section 8 contract renewals	376	.....	376	3,267	.....	3,267	2,285	.....	2,285
Other	16	.....	16	113	.....	113	42	.....	42
Total—Housing programs	2,967	1,824	1,143	19,619	5,837	13,782	17,555	4,718	12,837
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	2	(* *)	2	259	197	62	293	195	98
Payments for operation of low-income housing projects	245	.....	245	1,790	.....	1,790	1,698	.....	1,698
Community Partnerships Against Crime	16	.....	16	108	.....	108	107	.....	107
Other	3	.....	3	14	.....	14	.....	.....	.....
Total—Public and Indian Housing programs	266	(* *)	265	2,171	197	1,973	2,098	195	1,903
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	.....	.....	.....	(* *)	(* *)	(* *)	1	-1
Guarantees of mortgage-backed securities	18	54	-37	234	525	-291	697	1,029	-332
Total—Government National Mortgage Association ...	18	54	-37	234	525	-291	697	1,029	-333
Community Planning and Development:									
Community Development Grants	361	.....	361	2,792	.....	2,792	2,261	.....	2,261
Home investment partnerships program	92	.....	92	749	.....	749	438	.....	438
Other	28	9	19	214	78	135	192	87	106
Total—Community Planning and Development	481	9	473	3,754	78	3,676	2,891	87	2,804
Management and Administration	29	.....	29	331	.....	331	337	.....	337
Other	3	.....	3	38	.....	38	23	.....	23
Proprietary receipts from the public .....	.....	33	-33	.....	301	-301	.....	175	-175
Offsetting governmental receipts .....	.....	.....	.....	.....	5	-5	.....	5	-5
Total—Department of Housing and Urban Development	3,784	1,921	1,843	26,147	6,944	19,203	23,601	6,210	17,391
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	56	.....	56	491	.....	491	437	.....	437
Other	15	.....	15	268	.....	268	153	.....	153
Minerals Management Service	52	.....	52	462	.....	462	513	.....	513
Office of Surface Mining Reclamation and Enforcement	20	.....	20	207	.....	207	192	.....	192
Total—Land and minerals management	143	.....	143	1,428	.....	1,428	1,296	.....	1,296
Water and science:									
Bureau of Reclamation:									
Construction program	31	.....	31	199	.....	199	191	.....	191
Operation and maintenance	21	.....	21	168	.....	168	179	.....	179
Other	35	6	28	277	116	162	303	109	194
Central Utah project .....	(* *)	.....	(* *)	26	.....	26	6	.....	6
United States Geological Survey	48	.....	48	372	.....	372	404	.....	404
Bureau of Mines	15	1	14	115	17	98	127	18	109
Total—Water and science	150	8	143	1,158	133	1,025	1,209	127	1,083
Fish and wildlife and parks:									
United States Fish and Wildlife Service	128	.....	128	840	.....	840	811	.....	811
National Biological Survey	13	.....	13	86	.....	86	59	.....	59
National Park Service	112	.....	112	1,010	.....	1,010	943	.....	943
Total—Fish and wildlife and parks	253	.....	253	1,936	.....	1,936	1,813	.....	1,813

Table 5. Outlays of the U.S. Government, May 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:—Continued									
Bureau of Indian Affairs:									
Operation of Indian programs	105	.....	105	992	.....	992	886	.....	886
Indian tribal funds	18	.....	18	188	.....	188	190	.....	190
Other	30	(* *)	30	279	8	272	320	6	314
Total—Bureau of Indian Affairs	153	(* *)	153	1,459	8	1,451	1,396	6	1,389
Territorial and international affairs	10	.....	10	370	.....	370	205	.....	205
Departmental offices	22	.....	22	79	.....	79	97	.....	97
Proprietary receipts from the public .....	.....	144	-144	.....	1,233	-1,233	.....	1,324	-1,324
Intrabudgetary transactions	-5	.....	-5	-167	.....	-167	-202	.....	-202
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	3	-3	.....	(* *)	(* *)
Total—Department of the Interior	726	152	574	6,262	1,377	4,885	5,814	1,457	4,357
Department of Justice:									
Legal activities	286	.....	286	1,781	.....	1,781	1,608	.....	1,608
Federal Bureau of Investigation	134	.....	134	1,347	.....	1,347	1,432	.....	1,432
Drug Enforcement Administration	-51	.....	-51	510	.....	510	516	.....	516
Immigration and Naturalization Service	147	.....	147	1,119	.....	1,119	990	.....	990
Federal Prison System	246	12	235	1,850	86	1,764	1,579	78	1,501
Office of Justice Programs	95	.....	95	446	.....	446	579	.....	579
Other	35	.....	35	539	.....	539	401	.....	401
Intrabudgetary transactions	-6	.....	-6	-39	.....	-39	-23	.....	-23
Offsetting governmental receipts .....	.....	101	-101	.....	561	-561	.....	358	-358
Total—Department of Justice	886	112	774	7,555	646	6,908	7,082	437	6,645
Department of Labor:									
Employment and Training Administration:									
Training and employment services	383	.....	383	2,827	.....	2,827	2,554	.....	2,554
Community Service Employment for Older Americans ..	38	.....	38	260	.....	260	257	.....	257
Federal unemployment benefits and allowances	26	.....	26	139	.....	139	95	.....	95
State unemployment insurance and employment service operations	32	.....	32	39	.....	39	144	.....	144
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	619	.....	619	2,547	.....	2,547
Total—Employment and Training Administration	459	.....	459	3,885	.....	3,885	3,554	.....	3,554
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,794	.....	1,794	14,871	.....	14,871	20,012	.....	20,012
State administrative expenses	235	.....	235	2,135	.....	2,135	2,090	.....	2,090
Federal administrative expenses	12	.....	12	150	.....	150	132	.....	132
Veterans employment and training	15	.....	15	120	.....	120	125	.....	125
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	4	.....	4	44	.....	44	49	.....	49
Other	1	.....	1	12	.....	12	14	.....	14
Total—Unemployment trust fund	2,062	.....	2,062	17,333	.....	17,333	22,422	.....	22,422
Other	4	.....	4	56	.....	56	58	.....	58
Total—Department of Labor	2,545	.....	2,545	21,272	.....	21,272	28,076	.....	28,076
Pension Benefit Guaranty Corporation	122	157	-35	981	1,185	-204	844	1,124	-281
Employment Standards Administration:									
Salaries and expenses	19	.....	19	159	.....	159	154	.....	154
Special benefits	157	.....	157	5	.....	5	33	.....	33
Black lung disability trust fund	47	.....	47	382	.....	382	401	.....	401
Other	15	.....	15	94	.....	94	83	.....	83
Occupational Safety and Health Administration	23	.....	23	197	.....	197	194	.....	194
Bureau of Labor Statistics	17	.....	17	182	.....	182	176	.....	176
Other	51	.....	51	314	.....	314	314	.....	314
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	5	-5	.....	2	-2
Intrabudgetary transactions	-98	.....	-98	-1,010	.....	-1,010	-2,976	.....	-2,976
Total—Department of Labor	2,898	158	2,741	22,578	1,190	21,388	27,299	1,126	26,173

Table 5. Outlays of the U.S. Government, May 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	116	.....	116	1,022	.....	1,022	1,118	.....	1,118
Acquisition and maintenance of buildings abroad	36	.....	36	345	.....	345	387	.....	387
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	129	.....	129	125	.....	125
Foreign Service retirement and disability fund	34	.....	34	297	.....	297	265	.....	265
Other	43	.....	43	334	.....	334	165	.....	165
Total—Administration of Foreign Affairs	229	.....	229	2,126	.....	2,126	2,060	.....	2,060
International organizations and Conferences	42	.....	42	1,311	.....	1,311	1,182	.....	1,182
Migration and refugee assistance	45	.....	45	460	.....	460	475	.....	475
Other	20	.....	20	84	.....	84	124	.....	124
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions .....	(* *)	.....	(* *)	-182	.....	-182	-176	.....	-176
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	335	.....	335	3,799	.....	3,799	3,664	.....	3,664
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,790	.....	1,790	11,757	.....	11,757	11,092	.....	11,092
Other	20	.....	20	119	.....	119	104	.....	104
Other programs	19	.....	19	126	.....	126	143	.....	143
Total—Federal Highway Administration	1,829	.....	1,829	12,003	.....	12,003	11,339	.....	11,339
National Highway Traffic Safety Administration	24	.....	24	178	.....	178	169	.....	169
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation .....	(* *)	.....	(* *)	708	.....	708	425	.....	425
Other	33	1	33	151	7	144	245	8	237
Total—Federal Railroad Administration	33	1	33	859	7	852	670	8	662
Federal Transit Administration:									
Formula grants	120	.....	120	439	.....	439	-63	.....	-63
Discretionary grants	187	.....	187	1,332	.....	1,332	1,077	.....	1,077
Other	47	.....	47	1,206	.....	1,206	1,536	.....	1,536
Total—Federal Transit Administration	353	.....	353	2,977	.....	2,977	2,549	.....	2,549
Federal Aviation Administration:									
Operations	48	.....	48	1,294	.....	1,294	1,684	.....	1,684
Airport and airway trust fund:									
Grants-in-aid for airports	95	.....	95	1,164	.....	1,164	1,027	.....	1,027
Facilities and equipment	241	.....	241	1,749	.....	1,749	1,473	.....	1,473
Research, engineering and development	25	.....	25	151	.....	151	141	.....	141
Operations	204	.....	204	1,729	.....	1,729	1,434	.....	1,434
Total—Airport and airway trust fund	565	.....	565	4,793	.....	4,793	4,074	.....	4,074
Other	(* *)	(* *)	(* *)	(* *)	1	-1	(* *)	1	-1
Total—Federal Aviation Administration	613	(* *)	613	6,088	1	6,086	5,759	1	5,758
Coast Guard:									
Operating expenses	221	.....	221	1,640	.....	1,640	1,603	.....	1,603
Acquisition, construction, and improvements	16	.....	16	163	.....	163	219	.....	219
Retired pay	42	.....	42	352	.....	352	333	.....	333
Other	25	(* *)	25	194	4	191	229	4	225
Total—Coast Guard	303	(* *)	303	2,349	4	2,346	2,385	4	2,381
Maritime Administration	48	4	43	458	186	272	584	244	340
Other	31	1	31	242	6	236	263	4	259
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	3	-3	.....	3	-3
Intrabudgetary transactions .....	.....	.....	.....	(* *)	.....	(* *)	10	.....	10
Offsetting governmental receipts .....	.....	36	-36	.....	73	-73	.....	46	-46
Total—Department of Transportation	3,238	42	3,193	25,154	280	24,874	23,728	310	23,419

Table 5. Outlays of the U.S. Government, May 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-144	2	-146	-1,844	14	-1,858	-766	8	-773
Other	-9	.....	-9	117	.....	117	116	.....	116
Financial Management Service:									
Salaries and expenses	10	.....	10	162	.....	162	161	.....	161
Payment to the Resolution Funding Corporation .....	.....	.....	.....	1,751	.....	1,751	1,751	.....	1,751
Claims, judgements, and relief acts	52	.....	52	480	.....	480	345	.....	345
Net interest paid to loan guarantee financing accounts ..	.....	.....	.....	766	.....	766	2	.....	2
Other	2	.....	2	63	.....	63	95	.....	95
Total—Financial Management Service	65	.....	65	3,223	.....	3,223	2,354	.....	2,354
Federal Financing Bank	-114	.....	-114	-216	.....	-216	-216	.....	-216
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	23	.....	23	250	.....	250	257	.....	257
Internal revenue collections for Puerto Rico	18	.....	18	136	.....	136	131	.....	131
United States Customs Service	153	.....	153	1,195	.....	1,195	1,290	.....	1,290
Bureau of Engraving and Printing	-41	.....	-41	(* *)	.....	(* *)	5	.....	5
United States Mint	-19	.....	-19	-110	.....	-110	-42	.....	-42
Bureau of the Public Debt	14	.....	14	191	.....	191	182	.....	182
Internal Revenue Service:									
Processing, assistance, and management	156	.....	156	1,196	.....	1,196	1,232	.....	1,232
Tax law enforcement	321	.....	321	2,731	.....	2,731	2,527	.....	2,527
Information systems	157	.....	157	1,016	.....	1,016	762	.....	762
Payment where earned income credit exceeds liability for tax	3,031	.....	3,031	14,252	.....	14,252	10,599	.....	10,599
Health insurance supplement to earned income credit ..	.....	.....	.....	.....	.....	.....	738	.....	738
Refunding internal revenue collections, interest	262	.....	262	2,030	.....	2,030	1,737	.....	1,737
Other	(* *)	(* *)	(* *)	2	(* *)	2	-1	.....	-1
Total—Internal Revenue Service	3,927	(* *)	3,927	21,227	(* *)	21,226	17,594	.....	17,594
United States Secret Service	35	.....	35	348	.....	348	326	.....	326
Comptroller of the Currency	28	2	26	273	199	74	251	224	28
Office of Thrift Supervision	11	1	10	108	81	27	117	87	31
Interest on the public debt:									
Public issues (accrual basis)	20,301	.....	20,301	154,225	.....	154,225	136,554	.....	136,554
Special issues (cash basis)	6,468	.....	6,468	55,412	.....	55,412	50,556	.....	50,556
Total—Interest on the public debt	26,769	.....	26,769	209,637	.....	209,637	187,110	.....	187,110
Other	6	.....	6	35	.....	35	39	.....	39
Proprietary receipts from the public .....	.....	612	-612	.....	2,870	-2,870	.....	2,039	-2,039
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-728	.....	-728	-6,257	.....	-6,257	-7,256	.....	-7,256
Offsetting governmental receipts .....	.....	132	-132	.....	711	-711	.....	508	-508
Total—Department of the Treasury	29,995	749	29,245	228,314	3,876	224,437	201,492	2,865	198,627

Table 5. Outlays of the U.S. Government, May 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,360	.....	1,360	10,481	.....	10,481	9,909	.....	9,909
Other	62	22	41	464	181	282	459	178	281
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	63	63	(* *)	628	348	280	996	479	517
Loan guaranty revolving fund	-4	31	-35	313	270	43	413	320	93
Other	13	8	4	120	74	46	274	160	115
Compensation and pensions	1,518	.....	1,518	10,464	.....	10,464	11,396	.....	11,396
Readjustment benefits	120	.....	120	871	.....	871	817	.....	817
Post-Vietnam era veterans education account	5	.....	5	44	.....	44	59	.....	59
Insurance funds:									
National service life	104	.....	104	832	.....	832	823	.....	823
United States government life	1	.....	1	12	.....	12	12	.....	12
Veterans special life	12	3	9	98	95	3	90	95	-5
Other	8	.....	8	23	.....	23	-3	.....	-3
Total—Veterans Benefits Administration	1,839	105	1,734	13,404	787	12,618	14,877	1,053	13,824
Construction	38	.....	38	417	(* *)	417	448	(* *)	448
Departmental administration	99	.....	99	754	.....	754	697	.....	697
Proprietary receipts from the public:									
National service life .....	.....	22	-22	.....	182	-182	.....	233	-233
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	63	-63	.....	477	-477	.....	929	-929
Intrabudgetary transactions	-2	.....	-2	-17	.....	-17	-27	.....	-27
Total—Department of Veterans Affairs	3,396	211	3,185	25,503	1,628	23,876	26,362	2,393	23,969
Environmental Protection Agency:									
Program and research operations	69	.....	69	585	.....	585	561	.....	561
Abatement, control, and compliance	83	.....	83	948	.....	948	819	.....	819
Water infrastructure financing	225	.....	225	1,563	.....	1,563	1,262	.....	1,262
Hazardous substance superfund	163	.....	163	941	.....	941	919	.....	919
Other	45	(* *)	45	552	(* *)	552	537	3	534
Proprietary receipts from the public .....	.....	14	-14	.....	194	-194	.....	136	-136
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	-250	.....	-250
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	6	-6	.....	6	-6
Total—Environmental Protection Agency	585	15	571	4,340	200	4,140	3,847	145	3,702
General Services Administration:									
Real property activities	355	.....	355	63	.....	63	-211	.....	-211
Personal property activities	161	.....	161	190	.....	190	-10	.....	-10
Other	25	.....	25	230	.....	230	143	.....	143
Proprietary receipts from the public .....	.....	1	-1	.....	(* *)	(* *)	.....	3	-3
Total—General Services Administration	541	1	540	483	(* *)	483	-79	3	-82
National Aeronautics and Space Administration:									
Human space flight	415	.....	415	1,760	.....	1,760	.....	.....	.....
Science, aeronautics and technology	430	.....	430	1,291	.....	1,291	.....	.....	.....
Mission support	177	.....	177	1,277	.....	1,277	.....	.....	.....
Research and development	102	.....	102	2,807	.....	2,807	4,309	.....	4,309
Space flight, control and data communications	98	.....	98	1,297	.....	1,297	3,224	.....	3,224
Construction of facilities	19	.....	19	210	.....	210	265	.....	265
Research and program management	2	.....	2	94	.....	94	1,091	.....	1,091
Other	1	.....	1	10	.....	10	10	.....	10
Total—National Aeronautics and Space Administration	1,245	.....	1,245	8,744	.....	8,744	8,899	.....	8,899
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	338	.....	338	2,658	.....	2,658	2,634	.....	2,634
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,223	.....	3,223	25,443	.....	25,443	23,967	.....	23,967
Employees life insurance fund	132	337	-205	1,070	1,789	-719	910	1,825	-915
Employees and retired employees health benefits fund	1,360	1,306	53	10,355	10,584	-229	10,046	10,537	-491
Other	24	.....	24	52	.....	52	102	.....	102
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-22	.....	-22	-23	.....	-23
Total—Office of Personnel Management	5,074	1,644	3,431	39,557	12,373	27,184	37,635	12,362	25,273

Table 5. Outlays of the U.S. Government, May 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan fund	52	55	-3	258	264	-6	375	271	105
Disaster loan fund	31	18	12	355	161	194	130	197	-67
Other	1	1	(* *)	14	10	4	16	8	7
Other	46	(* *)	46	389	1	389	369	(* *)	369
Total—Small Business Administration	130	75	55	1,018	436	580	891	476	414
Social Security Administration:									
Payments to Social Security trust funds	13	.....	13	3,852	.....	3,852	4,145	.....	4,145
Special benefits for disabled coal miners	59	.....	59	484	.....	484	521	.....	521
Supplemental security income program	2,191	.....	2,191	15,340	.....	15,340	16,137	.....	16,137
Office of the Inspector General .....	(* *)	.....	(* *)	.....	.....	(* *)	.....	.....	.....
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	24,348	.....	24,348	191,376	.....	191,376	183,267	.....	183,267
Administrative expenses	177	.....	177	1,157	.....	1,157	1,054	.....	1,054
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	24,525	.....	24,525	192,534	.....	192,534	184,321	.....	184,321
Federal disability insurance trust fund (off-budget):									
Benefit payments	3,403	.....	3,403	26,423	.....	26,423	24,168	.....	24,168
Administrative expenses	73	.....	73	718	.....	718	662	.....	662
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,476	.....	3,476	27,141	.....	27,141	24,829	.....	24,829
Proprietary receipts from the public:									
On-budget .....	.....	27	-27	.....	412	-412	.....	408	-408
Off-budget .....	.....	2	-2	.....	8	-8	.....	10	-10
Intrabudgetary transactions:									
On-budget .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Off-budget ³	-14	.....	-14	-3,853	.....	-3,853	-4,140	.....	-4,140
Total—Social Security Administration	30,250	30	30,221	235,496	420	235,077	225,814	418	225,396
Other independent agencies:									
Board for International Broadcasting	29	.....	29	153	.....	153	129	.....	129
Corporation for National and Community Service	27	.....	27	271	.....	271	126	.....	126
Corporation for Public Broadcasting .....	.....	.....	.....	286	.....	286	275	.....	275
District of Columbia:									
Federal payment .....	.....	.....	.....	714	.....	714	698	.....	698
Other .....	(* *)	.....	(* *)	5	12	-7	3	12	-9
Equal Employment Opportunity Commission	15	(* *)	15	158	(* *)	157	156	(* *)	155
Export-Import Bank of the United States	-45	91	-136	838	675	163	681	1,408	-727
Federal Communications Commission	15	4	11	107	34	73	95	27	68
Federal Deposit Insurance Corporation:									
Bank insurance fund	108	506	-398	1,609	6,850	-5,242	1,760	8,129	-6,368
Savings association insurance fund	9	32	-24	34	578	-544	17	551	-534
FSLIC resolution fund	421	6	416	1,610	667	943	1,535	2,374	-839
Affordable housing and bank enterprise .....	(* *)	.....	(* *)	3	.....	3	3	.....	3
Total—Federal Deposit Insurance Corporation	538	544	-6	3,256	8,095	-4,839	3,315	11,053	-7,738
Federal Emergency Management Agency:									
Public enterprise funds	24	37	-12	300	233	66	282	245	37
Disaster relief	181	.....	181	1,626	.....	1,626	2,434	.....	2,434
Emergency management planning and assistance	30	.....	30	185	.....	185	153	.....	153
Other	21	7	13	203	14	189	168	.....	168
Federal Trade Commission	7	.....	7	55	.....	55	59	.....	59
Interstate Commerce Commission	2	.....	2	25	.....	25	28	.....	28
Legal Services Corporation	34	.....	34	295	.....	295	264	.....	264
National Archives and Records Administration	25	(* *)	25	155	(* *)	155	152	(* *)	152
National Credit Union Administration:									
Credit union share insurance fund	25	42	-18	11	238	-227	-3	220	-223
Central liquidity facility .....	.....	.....	.....	5	5	(* *)	54	54	(* *)
Other	-3	(* *)	-3	-11	3	-14	23	48	-25

Table 5. Outlays of the U.S. Government, May 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	13	.....	13	118	.....	118	114	.....	114
National Endowment for the Humanities	14	.....	14	108	.....	108	105	.....	105
National Labor Relations Board	12	.....	12	115	.....	115	116	.....	116
National Science Foundation	247	.....	247	1,709	.....	1,709	1,593	.....	1,593
Nuclear Regulatory Commission	45	92	-47	356	381	-25	353	337	15
Panama Canal Commission	45	56	-12	368	415	-47	346	375	-29
Postal Service:									
Public enterprise funds (off-budget)	3,945	44,546	-602	32,519	36,677	-4,158	31,188	33,146	-1,957
Payment to the Postal Service fund .....	(*)	.....	(*)	107	.....	107	107	.....	107
Railroad Retirement Board:									
Federal windfall subsidy	21	.....	21	170	.....	170	182	.....	182
Federal payments to the railroad retirement accounts ...	(*)	.....	(*)	172	.....	172	38	.....	38
Rail industry pension fund:									
Benefit payments	243	.....	243	1,876	.....	1,876	1,888	.....	1,888
Advances from FOASDI fund	-92	.....	-92	-732	.....	-732	-723	.....	-723
OASDI certifications	92	.....	92	732	.....	732	723	.....	723
Administrative expenses	5	.....	5	47	.....	47	48	.....	48
Interest on refunds of taxes .....	(*)	.....	(*)	16	.....	16	16	.....	16
Other .....	(*)	.....	(*)	4	.....	4	4	.....	4
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	-172	.....	-172	-38	.....	-38
Supplemental annuity pension fund:									
Benefit payments	7	.....	7	61	.....	61	64	.....	64
Interest on refund of taxes .....	(*)	.....	(*)	1	.....	1	.....	.....	.....
Railroad Social Security equivalent benefit account:									
Benefit payments	402	.....	402	3,262	.....	3,262	3,188	.....	3,188
Interest on refund of taxes .....	(*)	.....	(*)	(*)	.....	(*)	.....	.....	.....
Other .....	(*)	.....	(*)	1	.....	1	2	.....	2
Total—Railroad Retirement Board	679	.....	679	5,439	.....	5,439	5,392	.....	5,392
Resolution Trust Corporation	520	1,544	-1,024	3,810	11,369	-7,559	12,297	9,619	2,678
Securities and Exchange Commission	9	.....	9	85	.....	85	34	.....	34
Smithsonian Institution	33	.....	33	282	.....	282	255	.....	255
Tennessee Valley Authority	837	681	156	6,340	5,262	1,078	6,728	5,814	914
United States Information Agency	87	.....	87	746	(*)	746	735	(*)	735
Other	185	181	4	1,801	1,429	372	1,604	879	724
Total—Other independent agencies	7,595	7,827	-232	62,536	64,841	-2,306	70,058	63,237	6,821
Undistributed offsetting receipts:									
Other interest .....	.....	.....	.....	.....	(*)	(*)	.....	(*)	(*)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,022	.....	-1,022	-8,157	.....	-8,157	-8,535	.....	-8,535
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	-152	.....	-152	-1,214	.....	-1,214	-1,201	.....	-1,201
Postal Service employer contributions	-48	.....	-48	-372	.....	-372	-345	.....	-345
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-9	.....	-9	-72	.....	-72	-73	.....	-73
Office of Personnel Management:									
Civil service retirement and disability fund	-822	.....	-822	-6,445	.....	-6,445	-6,548	.....	-6,548
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-456	.....	-456	-3,416	.....	-3,416	-3,592	.....	-3,592
Payments for military service credits .....	.....	.....	.....	17	.....	17	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-81	.....	-81	-610	.....	-610	-386	.....	-386
Payments for military service credits .....	.....	.....	.....	-17	.....	-17	.....	.....	.....
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement	-2,590	.....	-2,590	-20,285	.....	-20,285	-20,682	.....	-20,682

Table 5. Outlays of the U.S. Government, May 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-4	.....	-4	-14	.....	-14	-13	.....	-13
Department of Defense—Civil:									
Corps of Engineers	-2	.....	-2	-13	.....	-13	-9	.....	-9
Military retirement fund	-5,007	.....	-5,007	-10,789	.....	-10,789	-10,224	.....	-10,224
Education benefits fund	-13	.....	-13	-35	.....	-35	-41	.....	-41
Soldiers' and airmen's home permanent fund	-1	.....	-1	-6	.....	-6	-6	.....	-6
Other .....	(* *)	.....	(* *)	-1	.....	-1	(* *)	.....	(* *)
Department of Health and Human Services:									
Federal hospital insurance trust fund	-11	.....	-11	-5,407	.....	-5,407	-5,364	.....	-5,364
Federal supplementary medical insurance trust fund ..	-16	.....	-16	-984	.....	-984	-1,090	.....	-1,090
Department of Labor:									
Unemployment trust fund	-51	.....	-51	-1,443	.....	-1,443	-1,347	.....	-1,347
Department of State:									
Foreign Service retirement and disability fund	-1	.....	-1	-301	.....	-301	-281	.....	-281
Department of Transportation:									
Highway trust fund	-48	.....	-48	-625	.....	-625	-732	.....	-732
Airport and airway trust fund	-9	.....	-9	-410	.....	-410	-425	.....	-425
Oil spill liability trust fund	-2	.....	-2	-6	.....	-6	-6	.....	-6
Department of Veterans Affairs:									
National service life insurance fund	-3	.....	-3	-540	.....	-540	-541	.....	-541
United States government life insurance fund .....	(* *)	.....	(* *)	-4	.....	-4	-5	.....	-5
Environmental Protection Agency .....	(* *)	.....	(* *)	-1	.....	-1	-1	.....	-1
National Aeronautics and Space Administration .....	(* *)	.....	(* *)	-1	.....	-1	-1	.....	-1
Environmental Protection Agency .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	-90	.....	-90	-14,036	.....	-14,036	-13,120	.....	-13,120
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund ...	-63	.....	-63	-15,423	.....	-15,423	-14,294	.....	-14,294
Federal disability insurance trust fund	-10	.....	-10	-869	.....	-869	-412	.....	-412
Independent agencies:									
Railroad Retirement Board	-147	.....	-147	-553	.....	-553	-426	.....	-426
Other	-4	.....	-4	-15	.....	-15	-10	.....	-10
Other	-42	.....	-42	-176	.....	-176	-113	.....	-113
Total—Interest received by trust funds	-5,524	.....	-5,524	-51,654	.....	-51,654	-48,463	.....	-48,463
Rents and royalties on the outer continental shelf lands ..	.....	366	-366	.....	1,451	-1,451	.....	2,040	-2,040
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spectrum auction proceeds .....	.....	.....	.....	.....	610	-610	.....	.....	.....
Total—Undistributed offsetting receipts	-8,114	366	-8,480	-71,939	2,061	-74,001	-69,144	2,040	-71,184
Total outlays	147,278	17,923	129,355	1,140,102	136,697	1,003,406	1,097,801	131,774	966,028
Total on-budget	115,956	13,374	102,581	912,080	100,012	812,068	880,286	98,618	781,668
Total off-budget	31,322	4,549	26,773	228,022	36,685	191,337	217,515	33,155	184,360
Total surplus (+) or deficit .....	.....	.....	-38,950	.....	.....	-133,226	.....	.....	-164,745
Total on-budget .....	.....	.....	-41,554	.....	.....	-176,133	.....	.....	-201,547
Total off-budget .....	.....	.....	+2,604	.....	.....	+42,907	.....	.....	+36,802

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	32,977	31,506
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	127,174	123,414
Governmental receipts	2,374	1,375
Total receipts offset against outlays	162,525	156,295

¹Outlays have been decreased in August 1994 by \$9 million and in February 1995 by \$9 million to reflect the redemption of agency securities not previously reported by the Architect of the Capitol.

²Outlays and deposit funds have been increased in September 1994 by \$3 million and \$8 million to reflect additional reporting by the Department of the Army and Department of the Navy, respectively.

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

⁴The Postal Service accounting is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through May 26th and estimates for \$266 million through May 31st.

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, May 1995 and Other Periods
 (\$ millions)

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	51,599	211,176	197,807	4,677,750	4,837,327	4,888,926
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	51,599	211,176	197,807	4,692,750	4,852,327	4,903,926
Plus premium on public debt securities	-8	-63	-9	1,333	1,277	1,269
Less discount on public debt securities	-311	1,937	-10,843	78,631	80,879	80,568
Total public debt securities net of Premium and discount	51,902	209,176	208,641	4,615,453	4,772,727	4,824,629
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)						
Total federal securities	201	-1,522	2,104	28,185	26,462	26,663
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	7,383	65,514	52,945	1,213,104	1,271,236	1,278,619
Less discount on federal securities held as investments of government accounts	20	578	-12,011	1,684	2,242	2,261
Net federal securities held as investments of government accounts	7,363	64,937	64,956	1,211,421	1,268,994	1,276,358
Total borrowing from the public	44,740	142,717	145,790	3,432,218	3,530,195	3,574,935
Accrued interest payable to the public	-19,486	-7,780	-10,100	43,287	54,994	35,508
Allocations of special drawing rights	14	532	-5	7,189	7,707	7,721
Deposit funds	-809	-1,339	-1,593	17,327	6,797	5,988
Miscellaneous liability accounts (includes checks Outstanding etc.)	2,060	7,396	7,955	4,938	10,274	12,334
Total liability accounts	26,519	141,526	142,048	3,494,959	3,609,966	3,636,485
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ²						
Federal Reserve account	-3,595	-2,202	-11,614	6,848	8,241	4,646
Tax and loan note accounts	-8,246	-7,512	-13,698	29,094	29,828	21,582
Balance	-11,841	-9,714	-25,312	35,942	38,069	26,228
Special drawing rights:						
Total holdings	179	1,952	319	9,971	11,743	11,923
SDR certificates issued to Federal Reserve banks .....	.....	.....	.....	-8,018	-8,018	-8,018
Balance	179	1,952	319	1,953	3,725	3,905
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	76	2,879	-28	7,163	9,965	10,042
Letter of credit issued to IMF	-3	1,230	-251	-25,923	-24,690	-24,693
Dollar deposits with the IMF	45	44	(*)	-96	-98	-53
Receivable/Payable (-) for interim maintenance of value adjustments	-50	-1,944	17	-837	-2,730	-2,781
Balance	68	2,208	-262	12,069	14,209	14,277
Loans to International Monetary Fund .....	.....	.....	.....	(* )	(* )	(* )
Other cash and monetary assets	2,511	10,753	2,851	21,416	29,658	32,169
Total cash and monetary assets	-9,082	5,200	-22,404	71,379	85,661	76,579
Net activity, guaranteed loan financing	-371	-1,360	-2,225	-9,806	-10,794	-11,166
Net activity, direct loan financing	787	4,443	3,015	12,726	16,382	17,169
Miscellaneous asset accounts	-3,701	463	-636	-1,386	2,779	-922
Total asset accounts	-12,367	8,746	-22,250	72,914	94,027	81,660
Excess of liabilities (+) or assets (-)	+38,886	+132,780	+164,298	+3,422,045	+3,515,939	+3,554,825
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)						
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	63	446	447	.....	382	446
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	+38,950	+133,226	+164,745	+3,422,045	+3,516,321	+3,555,271

¹Outlays and deposit funds have been increased in September 1994 by \$3 million and \$8 million to reflect additional reporting by the Department of the Army and Department of the Navy, respectively.

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

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, May 1995 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,515,945	3,422,146	3,218,965
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results	-6	-101	526
Excess of liabilities beginning of period (current basis)	3,515,939	3,422,045	3,219,491
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	38,950	133,226	164,745
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	38,950	133,226	164,745
Total-on-budget (Table 2)	41,554	176,133	201,547
Total-off-budget (Table 2)	-2,604	-42,907	-36,802
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-63	-446	-447
Profit on sale of gold	(* *)	(* *)	(* *)
Total-transactions not applied to current year's Surplus or deficit	-63	-446	-447
Excess of liabilities close of period	3,554,825	3,554,825	3,383,788

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, May 1995 and Other Periods

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
This Year		Prior Year	This Year	This Month		
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States .....	.....	.....	.....	(* *)	(* *)	(* *)
Federal Deposit Insurance Corporation:						
FSLIC resolution fund .....	.....	-32	-145	189	158	158
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	.....	.....	(* *)	6	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	8	-34	-82	112	70	78
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Federal Transit Administration .....	.....	.....	-547	.....	.....	.....
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(* *)	(* *)	(* *)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	12	10	1184	184	185
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration .....	.....	-2	.....	298	296	296
Tennessee Valley Authority	192	-1,457	2,868	26,121	24,472	24,665
Total, agency securities	201	-1,522	2,104	28,185	26,462	26,663

*Outlays have been decreased in August 1994 by \$9 million and in February 1995 by \$9 million to reflect the redemption of agency securities not previously reported by the Architect of the Capitol.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, May 1995 and Other Periods

[\$ millions]

Classification	Transactions		Account Balances Current Fiscal Year			
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Foreign military loan program	337	405	413	750	750
Agency for International Development:						
International Debt Reduction	315	315	315
Housing and other credit guaranty programs	125	125	125
Private sector revolving fund	1	1	1
Overseas Private Investment Corporation	22	8	16	38	38
Department of Agriculture:						
Farm Service Agency:						
Federal crop insurance corporation fund	-113	.....	.....	.....
Commodity Credit Corporation	-41	-7,570	-9,129	16,909	9,380	9,339
Agricultural credit insurance fund	-1,748	-1,225	4,028	2,280	2,280
Natural Resources Conservation Service	4	4	4
Rural Utilities Service:						
Rural electrification and telephone revolving fund	-35	688	237	8,193	8,916	8,881
Rural Telephone Bank	-1	84	-170	586	671	670
Rural development insurance fund	715	561	2,091	2,806	2,806
Rural communication development fund	25	25	25
Rural housing and Community Development Service:						
Rural housing insurance fund	1,192	2,134	4,497	5,689	5,689
Self-help housing land development fund	1	1	(*)	1	1
Rural Business and Cooperative Development Service:						
Rural development loan fund	40	29	21	61	61
Rural economic development loan fund	8	10	19	27	27
Foreign Agricultural Service	97	385	583	680	680
Department of Education:						
Federal direct student loan program	4,868	.....	433	5,302	5,302
Federal family education loan program	1,605	1,605	1,605
College housing and academic facilities fund	18	14	162	181	181
College housing loans	(*)	411	411	411
Department of Energy:						
Isotope production and distribution fund	-14	.....	14	.....	.....
Bonneville power administration fund	40	35	266	2,617	2,612	2,652
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration	-21	.....	783	762	762
Housing for the edery and handicapped	-770	-475	8,484	7,714	7,714
Public and Indian housing:						
Low-rent public housing	-135	25	135	.....	.....
Department of the Interior:						
Bureau of Reclamation Loans	2	2	6	11	11	13
Bureau of Mines, Helium Fund	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	8	9	26	34	34
Department of Justice:						
Federal prison industries, incorporated	20	20	20
Department of Transportation:						
Federal Highway Administration:						
High priority quarters loan fund	21	.....	.....	21	21
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds	(*)	1	1	1
Amtrak corridor improvement loans	(*)	2	3	3
Other	(*)	(*)	(*)
Federal Aviation Administration:						
Aircraft purchase loan guarantee program	(*)	(*)	(*)	(*)	(*)
Minority business resource center fund	14	8	13	27	27
Department of the Treasury:						
Federal Financing Bank revolving fund	-2,635	-16,618	-13,236	94,357	80,374	77,739
Department of Veterans Affairs:						
Guaranty and indemnity fund	586	612	181	767	767
Loan guaranty revolving fund	903	1,158	1,107	2,011	2,011
Direct loan revolving fund	(*)	(*)	1	1	1
Native american veteran housing fund	12	7	1	13	13
Vocational rehabilitation revolving fund	(*)	1	2	2	2

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, May 1995 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
Environmental Protection Agency:						
Abatement, control, and compliance loan program .....	.....	11	10	26	37	37
Small Business Administration:						
Business loan and revolving fund .....	.....	.....	114	293	293	293
Disaster loan fund .....	.....	.....	2,350	6,996	6,996	6,996
Independent agencies:						
Export-Import Bank of the United States .....	.....	30	811	2,632	2,662	2,662
Federal Emergency Management Agency:						
National insurance development fund .....	.....	.....	100	3	3	3
Disaster assistance loan fund .....	.....	169	25	84	253	253
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund .....	.....	.....	9	85	85	85
Railroad Retirement Board:						
Rail industry pension fund .....	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	-1	1,783	2,013	2,781	4,565	4,564
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	-2,670	-15,230	-13,042	163,642	151,082	148,412
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military financing program	-17	-173	-164	3,785	3,629	3,612
Department of Agriculture:						
Farm Service Agency:						
Agriculture credit insurance fund	-1,010	-2,610	-910	6,063	4,463	3,453
Rural Utilities Service:						
Rural electrification and telephone revolving fund	14	-4	-235	21,916	21,898	21,912
Rural development insurance fund .....	.....	.....	.....	3,675	3,675	3,675
Rural housing and Community Development Service:						
Rural housing insurance fund .....	.....	-760	-585	24,391	23,631	23,631
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	-47	-49	-145	-192	-192
Department of Education:						
Federal family education loan program .....	.....	.....	-4,790	.....	.....	.....
Department of Health and Human Services:						
Medical facilities guarantee and loan fund .....	.....	-23	-6	63	40	40
Department of Housing and Urban Development:						
Low rent housing loans and other expenses .....	.....	-58	-54	1,747	1,689	1,689
Community Development Grants	(* *)	-14	-16	110	96	96
Department of Interior:						
Territorial and international affairs .....	.....	-1	-1	22	21	21
Department of Transportation:						
Federal Railroad Administration	(* *)	-4	-1	15	11	11
Federal Transit Administration .....	.....	-665	488	665	.....	.....
Department of the Treasury:						
Financial Management Service .....	.....	.....	-30	.....	.....	.....
General Services Administration:						
Federal buildings fund	1	113	249	1,780	1,891	1,893
Small Business Administration:						
Business loan fund	-35	-116	-57	581	500	465
Independent agencies:						
Export-Import Bank of the United States .....	.....	-777	-948	3,926	3,150	3,150
Pennsylvania Avenue Development Corporation	11	79	67	250	317	322
Postal Service	-258	-1,358	-258	8,973	7,873	7,615
Resolution Trust Corporation	-1,340	-10,001	-4,285	26,519	17,858	16,518
Tennessee Valley Authority .....	.....	-200	-1,650	3,400	3,200	3,200
Total borrowing from the Federal Financing Bank	-2,635	-16,619	-13,237	109,360	95,375	92,741

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

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, May 1995 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	(*)	1	2	.....	1	1
Department of Commerce	-1	3	3	13	17	16
Department of Defense—Military:						
Defense cooperation account .....	.....	-4	-4	5	1	1
Department of Energy	55	474	458	4,527	4,946	5,001
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund	-740	-670	479	5,742	5,812	5,072
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	.....	-9	.....	.....	.....
Agency securities .....	.....	.....	-4	16	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	38	323	316	3,713	3,998	4,036
Agency securities .....	.....	.....	(*)	1	1	1
Other .....	.....	-9	-6	193	184	184
Department of the Interior	106	687	479	2,722	3,303	3,409
Department of Labor	66	236	-11,770	5,330	5,499	5,566
Department of Transportation	-3	45	59	974	1,022	1,019
Department of the Treasury	-2,030	-6,417	962	7,452	3,066	1,036
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	6	3	37	43	43
Veterans reopened insurance fund	-6	-7	-6	524	523	517
Servicemen's group life insurance fund .....	.....	-38	-109	41	4	4
Independent agencies:						
Export-Import Bank of the United States	87	176	432	57	147	233
Federal Deposit Insurance Corporation:						
Bank insurance fund	331	5,233	6,432	13,972	18,875	19,206
Savings association insurance fund	26	550	535	2,493	3,017	3,042
FSLIC resolution fund	-347	-910	1,303	1,649	1,086	739
Federal Emergency Management Agency:						
National flood insurance fund	-33	-152	-71	200	81	48
National Credit Union Administration	29	244	248	3,052	3,267	3,296
Postal Service	679	3,116	2,051	1,271	3,708	4,387
Tennessee Valley Authority	-11	-2,712	502	3,954	1,253	1,242
Other	-7	197	83	1,017	1,221	1,214
Other	-57	239	189	2,626	2,922	2,865
Total public debt securities	-1,818	611	2,560	61,564	63,993	62,175
Total agency securities .....	.....	.....	-4	17	17	17
Total Federal funds	-1,818	611	2,556	61,581	64,010	62,192
Trust funds:						
Legislative Branch:						
Library of Congress	(*)	9	3	4	12	13
United States Tax Court	(*)	(*)	(*)	5	5	5
Other	(*)	4	(*)	27	31	31
The Judiciary:						
Judicial retirement funds	6	39	27	245	278	284
Department of Agriculture	2	18	195	273	289	291
Department of Commerce .....	(*)	(*)	(*)	(*)	(*)	.....
Department of Defense—Military:						
Voluntary separation incentive fund	(*)	9	-30	763	772	772
Other	(*)	-66	7	157	91	91
Department of Defense—Civil:						
Military retirement fund	3,445	12,515	13,169	105,367	114,437	117,882
Other	53	90	39	1,307	1,343	1,397

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, May 1995 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services:						
Federal hospital insurance trust fund	-2,543	2,507	210	128,716	133,765	131,222
Federal supplementary medical insurance trust fund	-427	-1,041	92	21,489	20,875	20,448
Other	8	105	108	836	933	941
Department of the Interior	-40	70	30	234	344	304
Department of Justice		56	67	.....	56	56
Department of Labor:						
Unemployment trust fund	9,017	7,331	3,040	39,788	38,102	47,119
Other	-15	-17	-17	59	57	42
Department of State:						
Foreign Service retirement and disability fund	-26	274	218	7,179	7,479	7,453
Other		-15	12	50	35	35
Department of Transportation:						
Highway trust fund	-457	1,463	-1,987	17,694	19,614	19,157
Airport and airway trust fund	150	-852	-489	12,206	11,205	11,354
Other	25	224	-87	1,683	1,881	1,907
Department of the Treasury	-26	-71	-23	247	202	176
Department of Veterans Affairs:						
General post fund, national homes .....	.....	-1	(*)	38	37	37
National service life insurance	-85	-104	-56	11,852	11,832	11,748
United States government life Insurance Fund	-2	-7	-7	115	110	108
Veterans special life insurance fund	-10	-3	4	1,509	1,516	1,506
Environmental Protection Agency	-62	633	495	6,250	6,945	6,883
National Aeronautics and Space Administration	(*)	(*)	1	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund	-2,033	-2,061	-1,219	338,889	338,861	336,828
Employees life insurance fund	339	713	925	14,929	15,303	15,642
Employees and retired employees health benefits fund	-68	237	622	7,573	7,878	7,810
Social Security Administration:						
Federal old-age and survivors insurance trust fund	878	17,722	37,353	413,425	430,268	431,146
Federal disability insurance trust fund	899	24,256	-2,301	6,100	29,457	30,356
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(*)	1	1	53	54	54
Japan-United States Friendship Commission	(*)	(*)	(*)	17	17	17
Railroad Retirement Board	164	735	-114	12,203	12,774	12,938
Other	4	131	102	226	353	357
Total public debt securities	9,201	64,903	50,389	1,151,523	1,207,226	1,216,427
Total trust funds	9,201	64,903	50,389	1,151,523	1,207,226	1,216,427
Grand total	7,383	65,514	52,945	1,213,104	1,271,238	1,278,619

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	43,659	37,414	53,736	79,162	33,863	26,846	76,441	29,729					380,850	346,426
Corporation income taxes	3,055	1,497	31,915	3,258	2,060	14,863	23,482	2,193					82,324	77,092
Social insurance taxes and contributions:														
Employment taxes and contributions	31,263	33,786	35,708	38,990	35,667	38,646	50,423	37,226					301,710	282,100
Unemployment insurance	1,073	3,249	230	1,069	2,630	320	3,061	10,601					22,233	21,089
Other retirement contributions	351	352	420	383	357	413	354	355					2,985	3,068
Excise taxes	4,272	5,518	4,587	4,555	3,485	5,143	4,602	4,770					36,933	34,948
Estate and gift taxes	1,202	1,220	1,092	1,005	916	1,218	1,906	1,339					9,898	10,603
Customs duties	1,848	1,827	1,747	1,539	1,435	1,470	1,349	1,471					12,686	12,769
Miscellaneous receipts	2,300	2,811	1,375	1,839	2,131	3,612	3,774	2,719					20,561	13,188
Total—Receipts this year	89,024	87,673	130,810	131,801	82,544	92,532	165,392	90,405					870,180	.....
(On-budget)	65,384	62,083	103,860	101,036	54,405	61,970	126,170	61,027					635,935	.....
(Off-budget)	23,639	25,590	26,950	30,765	28,139	30,562	39,222	29,378					234,245	.....
Total—Receipts prior year	78,662	83,102	125,403	122,961	73,186	93,107	141,321	83,541					.....	801,283
(On budget)	55,858	58,695	99,709	94,390	47,191	64,611	104,306	55,361					.....	580,121
(Off budget)	22,804	24,407	25,694	28,571	25,995	28,497	37,015	28,179					.....	221,162
Outlays														
Legislative Branch	354	217	333	222	174	166	178	191					1,833	1,751
The Judiciary	184	169	303	214	188	348	202	200					1,809	1,715
Executive Office of the President	18	17	26	21	15	16	18	15					145	142
Funds Appropriated to the President:														
International Security Assistance	3,255	310	271	203	101	213	221	227					4,802	5,580
International Development Assistance	726	367	443	471	427	327	575	296					3,632	2,837
Other	-381	452	18	94	133	-372	-749	498					-307	421
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	1,760	2,983	1,869	1,115	745	966	244	-44					9,638	11,404
Other	5,839	3,850	3,637	4,191	3,521	4,547	3,960	4,155					33,700	32,092
Department of Commerce	305	300	304	308	262	291	227	287					2,284	1,977
Department of Defense:														
Military:														
Military personnel	3,713	5,701	8,203	3,280	5,914	8,404	3,138	5,826					44,178	46,605
Operation and maintenance	6,118	7,837	7,312	6,720	7,566	7,915	6,749	7,169					57,387	56,836
Procurement	4,254	4,754	4,727	4,984	4,715	4,744	4,399	3,288					35,867	41,050
Research, development, test, and evaluation	2,501	2,896	3,211	2,752	2,675	3,389	2,417	2,965					22,807	22,813
Military construction	425	537	436	575	505	719	514	564					4,275	2,967
Family housing	247	242	305	277	275	324	267	305					2,241	2,105
Revolving and management funds	147	-311	942	-757	-1,373	78	-251	990					-535	2,601
Other	275	-222	42	-284	21	-212	-405	10					-775	232
Total Military	17,680	21,435	25,178	17,548	20,298	25,361	16,828	21,117					165,447	175,209
Civil	2,638	2,656	2,553	2,592	2,542	2,674	2,592	2,621					20,870	20,073
Department of Education	1,949	2,322	3,888	2,764	2,593	2,691	1,974	2,406					20,587	15,316
Department of Energy	1,683	1,330	1,743	1,328	1,255	1,588	1,188	1,353					11,467	11,398
Department of Health and Human Services:														
Public Health Service	1,603	1,588	1,761	1,824	1,829	1,726	1,646	1,802					13,778	12,717
Health Care Financing Administration:														
Grants to States for Medicaid	6,622	7,545	7,321	7,215	6,694	8,448	7,239	7,637					58,722	54,083
Federal hospital ins. trust fund	7,834	8,942	9,757	8,630	8,838	11,171	8,680	10,394					74,245	66,779
Federal supp. med. ins. trust fund	4,799	5,290	5,837	5,014	4,712	5,987	4,527	5,701					41,867	38,165
Other	3,055	3,092	3,015	4,950	3,796	4,467	5,405	3,815					31,595	27,439
Administration for children and families	2,728	2,519	2,812	3,151	2,524	2,781	2,639	2,858					22,011	21,874
Other	-4,508	-4,490	-4,473	-6,540	-5,462	-6,021	-7,083	-5,415					-43,992	-38,429
Department of Housing and Urban Development	2,903	2,426	2,394	2,009	2,227	2,694	2,707	1,843					19,203	17,391
Department of the Interior	883	582	557	567	553	671	499	574					4,885	4,357
Department of Justice	908	818	749	1,094	730	915	920	774					6,908	6,645
Department of Labor:														
Unemployment trust fund	1,650	1,854	2,001	2,543	2,330	2,762	2,131	2,062					17,333	22,422
Other	702	-170	469	653	621	331	768	679					4,054	3,751
Department of State	488	841	664	201	488	411	371	335					3,799	3,664
Department of Transportation:														
Highway trust fund	1,797	1,765	1,418	1,183	1,351	1,307	1,245	1,810					11,876	11,196

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995—Continued
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Com-parable Period Prior F.Y.
Outlays—Continued														
Other	1,647	1,734	1,637	1,905	1,463	1,902	1,326	1,383					12,997	12,223
Department of the Treasury:														
Interest on the public debt	19,732	24,912	57,320	20,069	19,259	20,693	20,883	26,769					209,637	187,110
Other	34	-308	1,336	145	3,010	4,375	3,732	2,476					14,801	11,516
Department of Veterans Affairs:														
Compensation and pensions	105	1,457	2,824	81	1,492	2,894	93	1,518					10,464	11,396
National service life	64	70	83	71	79	106	94	81					650	590
United States government life	1	1	2	1	1	2	1	1					12	12
Other	1,528	1,784	1,344	1,827	1,429	1,614	1,640	1,584					12,750	11,971
Environmental Protection Agency	438	474	538	520	429	678	493	571					4,140	3,702
General Services Administration	-651	639	462	-717	431	544	-767	540					483	-82
National Aeronautics and Space Administration	845	1,143	1,203	926	1,072	1,284	1,028	1,245					8,744	8,899
Office of Personnel Management	3,410	3,118	3,460	3,324	3,337	3,556	3,548	3,431					27,184	25,273
Small Business Administration	65	145	64	58	64	77	53	55					580	414
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	23,413	23,368	23,810	24,392	24,220	24,310	24,495	24,525					192,534	184,321
Federal disability ins. trust fund (off-budget)	3,289	3,244	3,348	3,417	3,415	3,492	3,460	3,476					27,141	24,829
Other	287	2,157	4,079	78	2,201	4,255	126	2,219					15,402	16,245
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	-127	-208	-496	-1,193	-1,977	-536	-305	-398					-5,242	-6,368
Savings association insurance fund	-2	-13	(*)	-91	-361	-37	-15	-24					-544	-534
FSLIC resolution fund	-87	430	33	-149	331	-16	-14	416					943	-839
Affordable housing and bank enterprise .....	(*)	.....	1	1	.....	1	(*)	(*)					3	3
Postal Service:														
Public enterprise funds (off-budget)	-467	-326	101	-396	-494	-1,268	-706	-602					-4,158	-1,957
Payment to the Postal Service fund	61	.....	.....	23	.....	.....	23	(*)					107	107
Resolution Trust Corporation	-471	-1,502	-2,001	-1,078	-699	-348	-436	-1,024					-7,559	2,678
Tennessee Valley Authority	265	239	119	142	92	42	24	156					1,078	914
Other independent agencies	2,720	1,647	1,710	1,260	1,572	1,452	1,461	1,244					13,066	12,817
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,442	-2,416	-2,564	-2,557	-2,491	-2,671	-2,554	-2,590					-20,285	-20,682
Interest received by trust funds	-611	-5,727	-38,216	-95	-634	-251	-596	-5,524					-51,654	-48,463
Rents and royalties on outer continental shelf lands	-154	-160	-106	-353	-197	-158	43	-366					-1,451	-2,040
Other .....	(*)	(*)	(*)	.....	.....	.....	-610	.....					-610	(*)
Totals this year:														
Total outlays	120,365	124,915	134,941	115,171	120,527	142,458	115,673	129,355					1,003,406	.....
(On-budget)	95,307	99,464	123,643	89,889	94,050	116,507	80,628	102,581					812,068	.....
(Off-budget)	25,059	25,452	11,297	25,282	26,478	25,951	25,045	26,773					191,337	.....
Total-surplus (+) or deficit (-)	-31,342	-37,242	-4,130	+16,629	-37,983	-49,927	+49,720	-38,950					-133,226	.....
(On-budget)	-29,922	-37,381	-19,783	+11,147	-39,644	-54,537	+35,542	-41,554					-176,133	.....
(Off-budget)	-1,420	+138	+15,653	+5,483	+1,661	+4,610	+14,178	+2,604					+42,907	.....
Total borrowing from the public	32,457	40,528	-13,316	13,337	38,964	13,645	-27,638	44,740					142,717	145,790
Total-outlays prior year	124,085	121,483	133,108	107,713	114,752	125,422	123,867	115,597					.....	966,028
(On-budget)	100,562	96,719	121,425	83,521	88,835	100,259	100,620	89,726					.....	781,668
(Off-budget)	23,523	24,764	11,683	24,192	25,917	25,164	23,247	25,871					.....	184,360
Total-surplus (+) or deficit (-) prior year	-45,422	-38,381	-7,705	+15,248	-41,566	-32,315	+17,454	-32,057					.....	-164,745
(On-budget)	-44,704	-38,024	-21,717	+10,869	-41,644	-35,648	+3,686	-34,365					.....	-201,547
(Off-budget)	-719	-357	+14,012	+4,379	+77	+3,333	+13,768	+2,308					.....	+36,802

... No transactions.

(*) Less than \$500,000.

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of May 31, 1995

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	508	565	-57	3,907	4,793	-886	12,206	11,205	11,354
Black lung disability	53	47	5	415	382	33	.....	.....	.....
Federal disability insurance	4,547	3,476	1,071	51,053	27,141	23,912	6,100	29,457	30,356
Federal employees life and health .....	.....	-152	152	.....	-947	947	22,503	23,181	23,452
Federal employees retirement	1,283	3,259	-1,976	24,069	25,750	-1,681	346,317	346,623	344,570
Federal hospital insurance	7,724	10,394	-2,670	75,607	74,245	1,363	128,716	133,765	131,222
Federal old-age and survivors insurance	25,457	24,525	932	207,371	192,534	14,837	413,425	430,268	431,146
Federal supplementary medical insurance	5,422	5,701	-278	41,719	41,867	-148	21,489	20,875	20,448
Highways	1,520	2,009	-489	15,320	14,225	1,095	17,694	19,614	19,157
Military advances	724	1,234	-510	8,105	8,721	-616	.....	.....	.....
Railroad retirement	561	658	-97	3,622	5,269	-1,647	12,203	12,774	12,938
Military retirement	6,030	2,335	3,695	30,417	18,335	12,081	105,367	114,437	117,882
Unemployment	10,750	2,062	8,688	24,679	17,333	7,346	39,788	38,102	47,119
Veterans life insurance	25	114	-89	727	847	-119	13,477	13,458	13,362
All other trust	432	88	345	3,925	2,681	1,243	12,240	13,468	13,420
Total trust fund receipts and outlays and investments held from Table 6-D	65,035	56,314	8,721	490,936	433,177	57,759	1,151,523	1,207,226	1,216,427
Less: Interfund transactions	12,027	12,027	.....	120,850	120,850	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	53,008	44,287	8,721	370,087	312,327	57,759			
Total Federal fund receipts and outlays	39,949	87,620	-47,671	522,582	713,567	-190,985			
Less: Interfund transactions	21	21	.....	235	235	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	39,928	87,599	-47,671	522,346	713,331	-190,985			
Less: offsetting proprietary receipts	2,531	2,531	.....	22,253	22,253	.....		
Net budget receipts & outlays	90,405	129,355	-38,950	870,180	1,003,406	-133,226			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, May 1995 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	29,729	380,850	346,426
Corporation income taxes	2,193	82,324	77,092
Social insurance taxes and contributions:			
Employment taxes and contributions	37,226	301,710	282,100
Unemployment insurance	10,601	22,233	21,089
Other retirement contributions	355	2,985	3,068
Excise taxes	4,770	36,933	34,948
Estate and gift taxes	1,339	9,898	10,603
Customs	1,471	12,686	12,769
Miscellaneous	2,719	20,561	13,188
Total	90,405	870,180	801,283
NET OUTLAYS			
National defense	22,194	174,025	183,739
International affairs	1,282	11,757	12,462
General science, space, and technology	1,596	11,408	11,344
Energy	244	3,017	3,095
Natural resources and environment	1,820	15,788	14,564
Agriculture	236	11,138	13,884
Commerce and housing credit	-1,988	-14,864	-5,988
Transportation	3,154	24,720	23,115
Community and regional development	860	6,823	6,121
Education, training, employment and social services	4,205	34,771	28,572
Health	9,952	75,618	70,361
Medicare	14,390	102,905	93,297
Income security	20,633	151,969	149,848
Social Security	27,997	219,665	209,146
Veterans benefits and services	3,204	24,007	24,161
Administration of justice	1,129	10,438	10,141
General government	1,109	8,804	7,032
Interest	20,295	153,764	133,855
Undistributed offsetting receipts	-2,956	-22,347	-22,721
Total	129,355	1,003,406	966,028

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

- *Daily Treasury Statement* (Available 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 —* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19 —*
- The United States Budget in Brief, FY 19 —*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

**The release date for the June 1995 Statement
will be 2:00 pm EST July 24, 1995.**

For sale by the Superintendent of Documents, U.S. Government Printing
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Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

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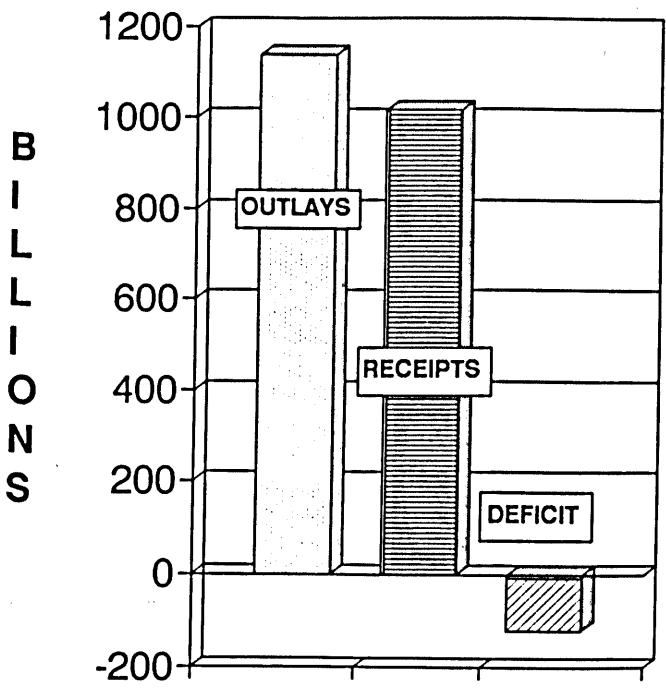
For Fiscal Year 1995 Through June 30, 1995, and Other Periods

Highlight

Military active duty pay, veterans benefits, and supplemental security income payments for July 1, 1995 were accelerated to June 30, 1995.

This issue includes the semi-annual interest payment to trust funds investing in government securities.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT
THROUGH JUNE 1995



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Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1994			
October	78,662	124,085	45,422
November	83,102	121,483	38,381
December	125,403	133,108	7,705
January	122,961	107,713	-15,248
February	73,186	114,752	41,566
March	93,107	125,422	32,315
April	141,321	123,867	-17,454
May	83,541	115,597	32,057
June	138,119	123,269	-14,850
July	84,822	118,020	33,198
August	97,333	121,608	24,275
September	135,895	131,796	-4,099
Year-to-Date	1,257,452	1,460,721	203,269
FY 1995			
October	89,024	120,365	31,342
November	87,673	124,915	37,242
December	130,810	134,941	4,130
January	131,801	115,171	-16,629
February	82,544	120,527	37,983
March	92,532	142,458	49,927
April	165,392	115,673	-49,720
May	90,405	129,355	38,950
June	147,868	134,296	-13,571
Year-to-Date	1,018,048	1,137,702	119,654

¹The receipt, outlay and deficit figures differ from the *FY 1996 Budget*, released by the Office of Management and Budget on February 6, 1995, by \$100 million due mainly to revisions in the data following the release of the Final September Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, June 1995 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1994)	Budget Estimates Next Fiscal Year (1996) ¹
Total on-budget and off-budget results:					
Total receipts	147,868	1,018,048	1,346,414	939,401	1,415,456
On-budget receipts	115,998	751,934	995,158	686,129	1,045,095
Off-budget receipts	31,870	266,114	351,256	253,272	370,361
Total outlays	134,296	1,137,702	1,538,920	1,089,296	1,612,128
On-budget outlays	119,478	931,546	1,246,936	889,828	1,307,105
Off-budget outlays	14,818	206,156	291,984	199,468	305,023
Total surplus (+) or deficit (-)	+13,571	-119,654	-192,506	-149,895	-196,671
On-budget surplus (+) or deficit (-)	-3,480	-179,613	-251,778	-203,699	-262,010
Off-budget surplus (+) or deficit (-)	+17,051	+59,958	+59,272	+53,804	+65,338
Total on-budget and off-budget financing	-13,571	119,654	192,506	149,895	196,671
Means of financing:					
Borrowing from the public	8,491	151,208	207,936	147,888	217,151
Reduction of operating cash, increase (-)	-34,312	-24,598	-4,058	1,515	.....
By other means	12,250	-6,955	-11,372	492	-20,480

¹These figures are based on the *FY 1996 Budget*, released by the Office of Management and Budget on February 6, 1995.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995

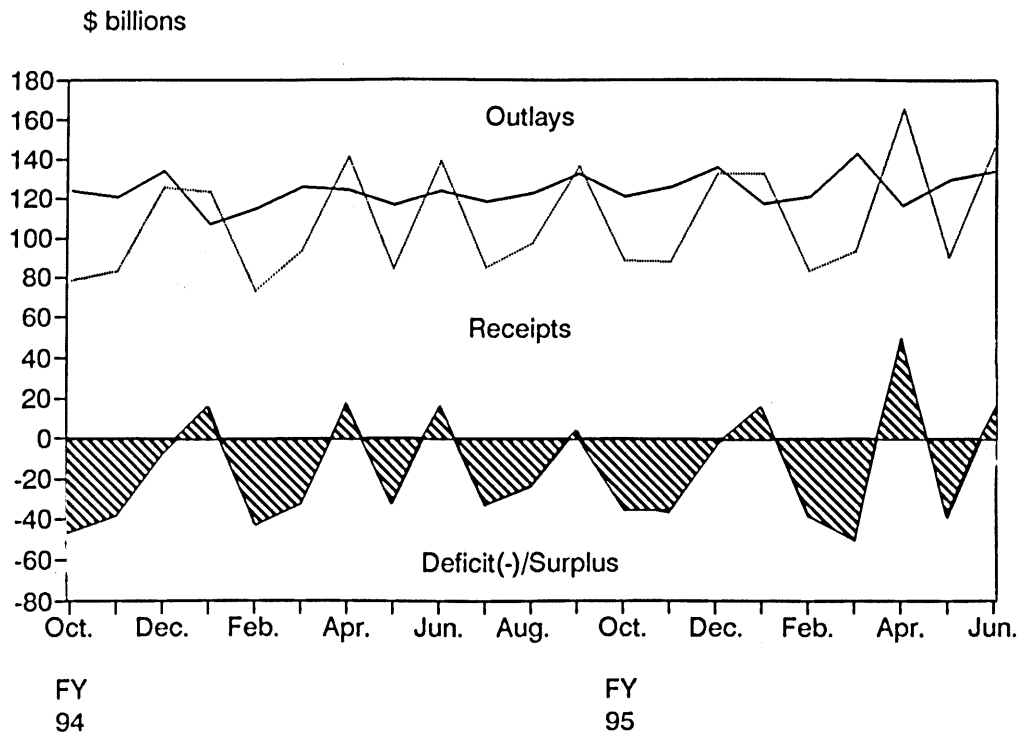


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1994 and 1995

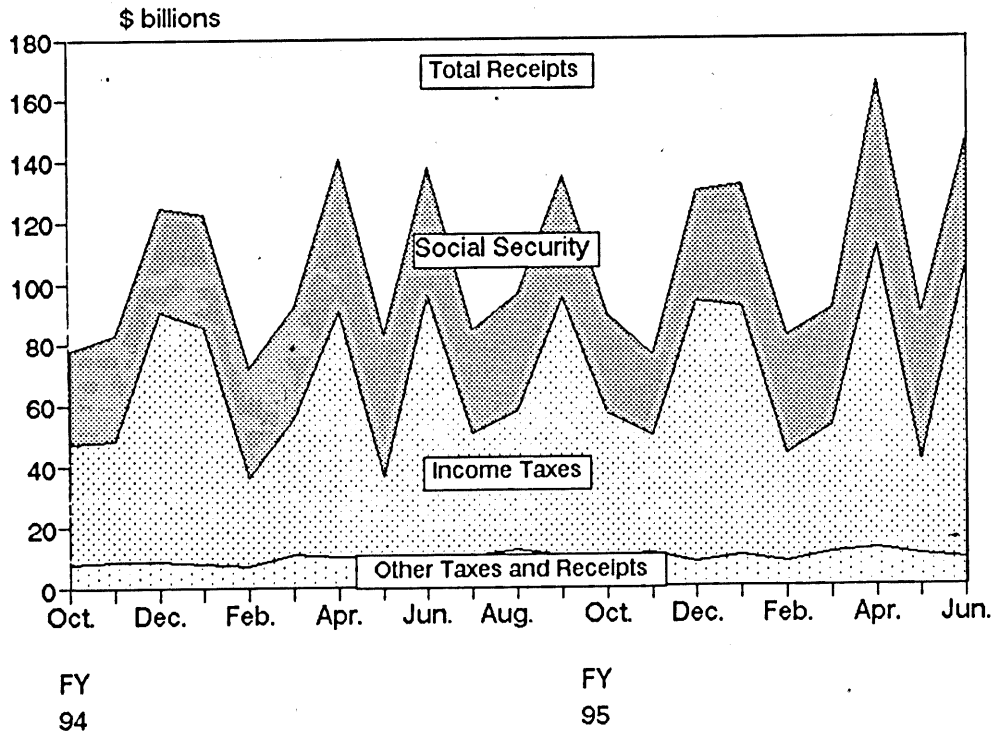


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1994 and 1995

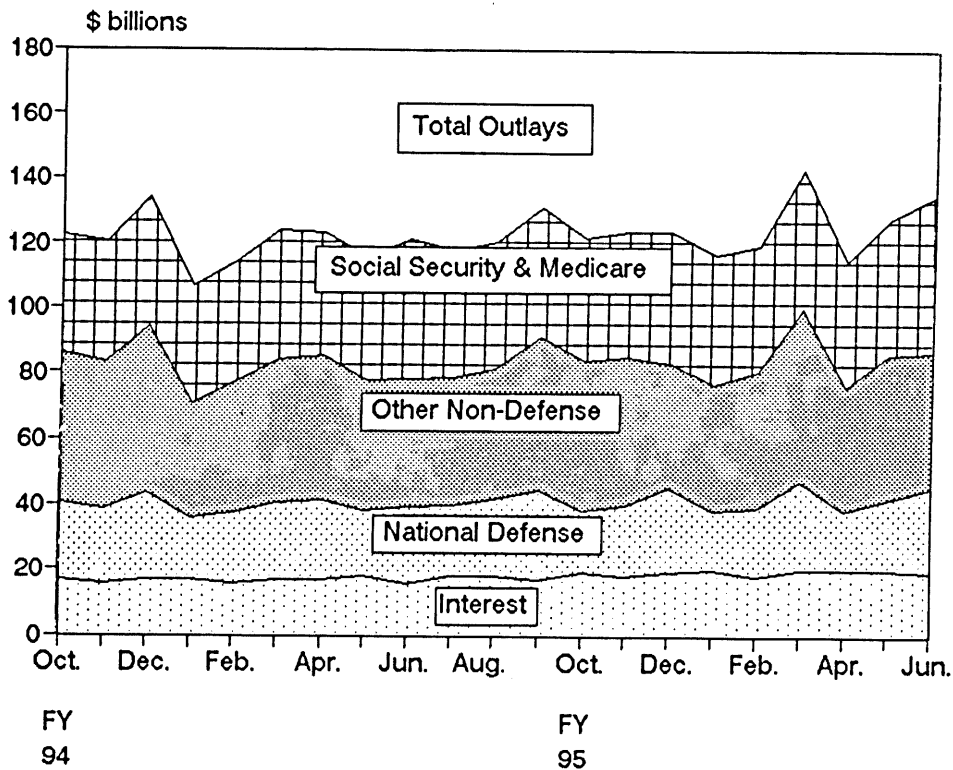


Table 3. Summary of Receipts and Outlays of the U.S. Government, June 1995 and Other Periods
 [\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	61,457	442,307	404,549	588,460
Corporation income taxes	35,876	118,200	106,207	150,864
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	31,870	266,114	253,272	351,256
Employment taxes and contributions (on-budget)	8,736	76,201	69,681	100,538
Unemployment insurance	320	22,553	21,379	28,057
Other retirement contributions	416	3,400	3,434	4,558
Excise taxes	4,897	41,829	39,544	57,600
Estate and gift taxes	1,040	10,939	11,671	15,587
Customs duties	1,583	14,269	14,479	20,913
Miscellaneous receipts	1,674	22,235	15,185	28,581
Total Receipts	147,868	1,018,048	939,401	1,346,414
(On-budget)	115,998	751,934	686,129	995,158
(Off-budget)	31,870	266,114	253,272	351,256
Budget Outlays				
Legislative Branch	185	2,019	1,942	2,793
The Judiciary	336	2,144	1,874	3,101
Executive Office of the President	14	159	156	192
Funds Appropriated to the President	669	8,796	9,025	10,860
Department of Agriculture	3,493	46,830	47,661	62,313
Department of Commerce	286	2,570	2,179	3,601
Department of Defense—Military	25,035	190,481	198,403	260,269
Department of Defense—Civil	2,639	23,508	22,615	31,207
Department of Education	2,630	23,217	17,460	32,888
Department of Energy	1,580	13,048	12,965	16,135
Department of Health and Human Services	28,535	226,762	207,623	301,439
Department of Housing and Urban Development	2,795	21,998	19,516	26,854
Department of the Interior	482	5,367	4,990	7,329
Department of Justice	875	7,783	7,435	11,821
Department of Labor	2,871	24,258	28,965	31,942
Department of State	397	4,196	4,002	6,272
Department of Transportation	3,425	28,299	26,600	37,992
Department of the Treasury:				
Interest on the Public Debt	59,355	268,992	240,416	333,704
Other	496	15,297	11,335	18,112
Department of Veterans Affairs	4,540	28,416	26,970	38,231
Environmental Protection Agency	542	4,682	4,222	6,274
General Services Administration	387	870	393	1,131
National Aeronautics and Space Administration	1,166	9,910	10,004	14,241
Office of Personnel Management	3,647	30,831	28,634	40,308
Small Business Administration	59	639	483	703
Social Security Administration	36,248	271,325	257,391	363,419
Other independent agencies:				
Resolution Trust Corporation	-521	-8,080	3,911	-6,753
Other	-4,794	460	2,543	15,399
Undistributed offsetting receipts:				
Interest	-39,948	-91,602	-84,870	-91,465
Other	-3,127	-25,474	-25,549	-41,392
Total outlays	134,296	1,137,702	1,089,296	1,538,920
(On-budget)	119,478	931,546	889,828	1,246,936
(Off-budget)	14,818	206,156	199,468	291,984
Surplus (+) or deficit (-)	+13,571	-119,654	-149,895	-192,506
(On-budget)	-3,480	-179,613	-203,699	-251,778
(Off-budget)	+17,051	+59,958	+53,804	+59,272

¹These figures are based on the FY 1996 Budget, released by the Office of Management and Budget on February 6, 1995.

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

Table 4. Receipts of the U.S. Government, June 1995 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	140,901			380,440			348,678		
Presidential Election Campaign Fund	8			60			62		
Other	123,053			141,411			127,428		
Total—Individual income taxes	63,962	2,505	61,457	521,911	79,604	442,307	476,168	71,619	404,549
Corporation income taxes	36,645	768	35,876	132,943	14,743	118,200	116,623	10,416	106,207
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	124,483		24,483	197,296		197,296	214,450		214,450
Self-Employment Contributions Act taxes	12,583		2,583	14,710		14,710	14,357		14,357
Deposits by States	(*)		(*)	1		1	-45		-45
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	27,066		27,066	212,007		212,007	228,763		228,763
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	14,354		4,354	50,902		50,902	22,973		22,973
Self-Employment Contributions Act taxes	1450		450	3,204		3,204	1,536		1,536
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Other									
Total—FDI trust fund	4,804		4,804	54,107		54,107	24,509		24,509
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	17,396		7,396	66,982		66,982	61,748		61,748
Self-Employment Contributions Act taxes	1999		999	5,982		5,982	4,869		4,869
Receipts from Railroad Retirement Board	359		359	359		359	394		394
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Total—FHI trust fund	8,754		8,754	73,323		73,323	67,011		67,011
Railroad retirement accounts:									
Rail industry pension fund	194	(*)	194	1,814	15	1,799	1,726	29	1,696
Railroad Social Security equivalent benefit	-212		-212	1,079		1,079	974		974
Total—Employment taxes and contributions	40,605	(*)	40,605	342,330	15	342,315	322,982	29	322,953
Unemployment insurance:									
State taxes deposited in Treasury	319		319	17,890		17,890	16,981		16,981
Federal Unemployment Tax Act taxes	9	7	1	4,721	76	4,645	4,425	80	4,345
Railroad unemployment taxes	(*)		(*)	18		18	21		21
Railroad debt repayment							32		32
Total—Unemployment insurance	327	7	320	22,629	76	22,553	21,459	80	21,379
Other retirement contributions:									
Federal employees retirement — employee contributions	408		408	3,332		3,332	3,359		3,359
Contributions for non-federal employees	8		8	69		69	76		76
Total—Other retirement contributions	416		416	3,400		3,400	3,434		3,434
Total—Social insurance taxes and contributions	41,348	8	41,341	368,359	90	368,269	347,876	109	347,767
Excise taxes:									
Miscellaneous excise taxes ²	2,716	252	2,464	21,795	1,002	20,793	23,339	699	22,640
Airport and airway trust fund	593		593	4,111	21	4,091	3,760	24	3,737
Highway trust fund	1,628	-162	1,789	16,824	341	16,483	13,032	327	12,704
Black lung disability trust fund	50		50	462		462	463		463
Total—Excise taxes	4,987	90	4,897	43,192	1,363	41,829	40,594	1,050	39,544
Estate and gift taxes	1,071	31	1,040	11,230	291	10,939	11,941	270	11,671
Customs duties	1,752	169	1,583	15,588	1,318	14,269	15,118	639	14,479
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	1,426		1,426	19,175		19,175	12,612		12,612
All other	248	1	247	3,069	9	3,060	2,588	15	2,573
Total — Miscellaneous receipts	1,675	1	1,674	22,244	9	22,235	15,200	15	15,185
Total — Receipts	151,440	3,572	147,868	1,115,466	97,419	1,018,048	1,023,520	84,118	939,401
Total — On-budget	119,571	3,572	115,998	849,352	97,419	751,934	770,248	84,118	686,129
Total — Off-budget	31,870		31,870	266,114		266,114	253,272		253,272

¹In accordance with the provisions of the Social Security Act as amended, "Individual Income Taxes Withheld" have been increased and "Federal Insurance Contribution Act Taxes" correspondingly decreased by \$1,910 million to correct estimates for the quarter ending June 30, 1994. "Individual Income Taxes Other" have been decreased and "Self Employment Contributions Act Taxes" correspondingly increased by \$195 million to correct estimates for calendar year 1992 and prior.

²Includes amounts for the windfall profits tax pursuant to P.L. 96-223. ... No Transactions. (*) Less than \$500,000. Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, June 1995 and Other Periods
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	36	(*)	36	321	1	320	320	1	319
House of Representatives	55	(*)	55	540	2	539	566	14	552
Joint items	6	.....	6	57	.....	57	58	.....	58
Congressional Budget Office	1	.....	1	15	.....	15	16	.....	16
Architect of the Capitol	13	1	12	135	7	128	147	6	140
Library of Congress	25	.....	25	536	.....	536	396	.....	396
Government Printing Office:									
Revolving fund (net)	5	.....	5	17	.....	17	32	.....	32
General fund appropriations	8	.....	8	73	.....	73	72	.....	72
General Accounting Office	33	.....	33	303	.....	303	320	.....	320
United States Tax Court	2	.....	2	23	.....	23	23	.....	23
Other Legislative Branch agencies	3	.....	3	26	.....	26	23	.....	23
Proprietary receipts from the public .....	.....	1	-1	.....	10	-10	.....	4	-4
Intrabudgetary transactions	-1	.....	-1	-9	.....	-9	-8	.....	-8
Total—Legislative Branch	188	2	185	2,038	19	2,019	1,967	25	1,942
The Judiciary:									
Supreme Court of the United States	3	.....	3	19	.....	19	19	.....	19
Courts of Appeals, District Courts, and other judicial services	321	(*)	321	2,041	4	2,037	1,773	2	1,771
Other	12	.....	12	88	.....	88	84	.....	84
Total—The Judiciary	336	(*)	336	2,148	4	2,144	1,876	2	1,874
Executive Office of the President:									
Compensation of the President and the White House Office	2	.....	2	27	.....	27	29	.....	29
Office of Management and Budget	4	.....	4	41	.....	41	42	.....	42
Other	8	.....	8	91	.....	91	85	.....	85
Total—Executive Office of the President	14	.....	14	159	.....	159	156	.....	156
Funds Appropriated to the President:									
International Security Assistance:									
Foreign military loan program	94	72	22	680	461	219	681	462	219
Foreign military financing program	20	.....	20	2,685	.....	2,685	3,523	.....	3,523
Economic support fund	167	.....	167	2,464	.....	2,464	2,468	.....	2,468
Peacekeeping Operations	9	.....	9	63	.....	63	57	.....	57
Other	4	.....	4	24	.....	24	36	.....	36
Proprietary receipts from the public .....	.....	51	-51	.....	481	-481	.....	466	-466
Total—International Security Assistance	294	123	172	5,915	942	4,974	6,767	929	5,838
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association .....	.....	.....	.....	743	.....	743	637	.....	637
International organizations and programs	26	.....	26	469	.....	469	128	.....	128
Other	10	.....	10	277	.....	277	327	.....	327
Total—Multilateral Assistance	36	.....	36	1,490	.....	1,490	1,092	.....	1,092
Agency for International Development:									
Sustainable development assistance program	112	.....	112	976	.....	976	1,025	.....	1,025
Assistance for eastern europe and the baltic States ..	25	.....	25	263	.....	263	188	.....	188
Assistance for the new independent States of the former soviet union	73	.....	73	624	.....	624	177	.....	177
Development fund for Africa	72	.....	72	557	.....	557	488	.....	488
Operating expenses	32	.....	32	363	.....	363	384	.....	384
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	45	.....	45	44	.....	44
Other	10	6	3	168	37	131	189	46	143
Proprietary receipts from the public .....	.....	132	-132	.....	658	-658	.....	572	-572
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	-2	.....	-2
Total—Agency for International Development	324	138	186	2,997	695	2,303	2,493	618	1,875
Overseas Private Investment Corporation	5	18	-13	36	200	-164	58	167	-110
Peace Corps	17	.....	17	166	.....	166	149	.....	149
Other	7	(*)	7	72	2	70	67	3	64
Total—International Development Assistance	389	156	233	4,761	897	3,865	3,859	788	3,070
International Monetary Programs	233	.....	233	-702	.....	-702	-236	.....	-236
Military Sales Programs:									
Special defense acquisition fund	21	10	11	129	128	1	137	234	-97
Foreign military sales trust fund	1,168	.....	1,168	9,888	.....	9,888	9,997	.....	9,997
Kuwait civil reconstruction trust fund .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Proprietary receipts from the public .....	.....	1,150	-1,150	.....	9,255	-9,255	.....	9,599	-9,599
Other	3	.....	3	26	.....	26	51	.....	51
Total—Funds Appropriated to the President	2,108	1,439	669	20,018	11,222	8,796	20,575	11,550	9,025

Table 5. Outlays of the U.S. Government, June 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	63	.....	63	558	.....	558	541	.....	541
Cooperative State Research Education and Extension Service:									
Cooperative state research activities	35	.....	35	322	.....	322	309	.....	309
Extension Service	37	.....	37	331	.....	331	326	.....	326
Other	4	.....	4	31	.....	31	35	.....	35
Animal and Plant Health Inspection Service	41	.....	41	375	.....	375	355	.....	355
Food Safety and Inspection Service	40	.....	40	386	.....	386	380	.....	380
Agricultural Marketing Service	36	.....	36	546	.....	546	511	1	510
Farm Service Agency:									
Salaries and expenses	66	.....	66	697	.....	697	739	.....	739
Conservation programs	19	.....	19	1,847	.....	1,847	1,881	.....	1,881
Federal crop insurance corporation fund	30	1	29	544	451	92	1,321	350	971
Commodity Credit Corporation:									
Price support and related programs	407	1,112	-705	16,097	7,982	8,115	15,812	5,509	10,303
National Wool Act Program	2	.....	2	104	.....	104	204	.....	204
Agricultural credit insurance fund	121	76	45	1,022	1,152	-130	1,614	1,498	116
Other .....	(* *)	.....	(* *)	2	.....	2	2	.....	2
Total—Farm Service Agency	646	1,189	-543	20,314	9,585	10,729	21,574	7,358	14,216
Natural Resources Conservation Service:									
Conservation operations	46	.....	46	422	.....	422	448	.....	448
Watershed and flood prevention operations	21	.....	21	208	.....	208	195	.....	195
Other	6	.....	6	59	.....	59	61	.....	61
Rural Utilities Service:									
Rural electrification and telephone fund	395	430	-35	1,905	2,315	-410	2,162	2,857	-695
Rural development insurance fund	89	45	45	676	354	322	739	435	304
Other	41	12	29	313	146	167	311	377	-67
Rural housing and Community Development Service:									
Rural housing insurance fund	321	212	109	2,749	1,891	858	2,898	2,461	437
Other	100	.....	100	227	.....	227	150	.....	150
Foreign Agricultural Service	57	.....	57	772	.....	772	935	.....	935
Food and Consumer Service:									
Food stamp program	2,107	.....	2,107	19,439	.....	19,439	19,133	.....	19,133
State child nutrition programs	739	.....	739	6,283	.....	6,283	5,840	.....	5,840
Women, infants and children programs	278	.....	278	2,649	.....	2,649	2,442	.....	2,442
Other	25	.....	25	339	.....	339	381	.....	381
Total—Food and Consumer Service	3,149	.....	3,149	28,709	.....	28,709	27,796	.....	27,796
Forest Service:									
National forest system	118	.....	118	988	.....	988	1,013	.....	1,013
Forest and rangeland protection	32	.....	32	795	.....	795	239	.....	239
Forest service permanent appropriations	17	.....	17	489	.....	489	281	.....	281
Other	87	.....	87	278	.....	278	653	.....	653
Total—Forest Service	253	.....	253	2,550	.....	2,550	2,186	.....	2,186
Other	57	3	54	393	29	364	357	27	330
Proprietary receipts from the public .....	.....	54	-54	.....	697	-697	.....	1,093	-1,093
Intrabudgetary transactions .....	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	.....	.....
Total—Department of Agriculture	5,438	1,945	3,493	61,846	15,016	46,830	62,271	14,610	47,661
Department of Commerce:									
Economic Development Administration	33	1	33	259	10	249	204	13	192
Bureau of the Census	30	.....	30	248	.....	248	197	.....	197
Promotion of Industry and Commerce	29	.....	29	281	.....	281	240	.....	240
Science and Technology:									
National Oceanic and Atmospheric Administration	160	(* *)	160	1,453	15	1,438	1,413	11	1,401
National Institute of Standards and Technology	41	.....	41	327	.....	327	96	.....	96
Other	3	3	(* *)	77	24	53	99	25	73
Total—Science and Technology	204	3	200	1,857	40	1,818	1,608	37	1,571
Other	4	.....	4	68	(* *)	68	69	.....	69
Proprietary receipts from the public .....	.....	10	-10	.....	93	-93	.....	90	-90
Intrabudgetary transactions .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	301	15	286	2,713	142	2,570	2,318	139	2,179

Table 5. Outlays of the U.S. Government, June 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	3,336	.....	3,336	19,318	.....	19,318	19,817	.....	19,817
Department of the Navy	2,549	.....	2,549	18,711	.....	18,711	19,514	.....	19,514
Department of the Air Force	2,417	.....	2,417	14,452	.....	14,452	13,351	.....	13,351
Total—Military personnel	8,302	.....	8,302	52,481	.....	52,481	52,681	.....	52,681
Operation and maintenance:									
Department of the Army	1,933	.....	1,933	16,675	.....	16,675	15,483	.....	15,483
Department of the Navy	1,911	.....	1,911	16,065	.....	16,065	16,723	.....	16,723
Department of the Air Force	1,892	.....	1,892	17,619	.....	17,619	18,061	.....	18,061
Defense agencies	1,772	.....	1,772	14,535	.....	14,535	14,458	.....	14,458
Total—Operation and maintenance	7,508	.....	7,508	64,895	.....	64,895	64,726	.....	64,726
Procurement:									
Department of the Army	543	.....	543	5,550	.....	5,550	6,152	.....	6,152
Department of the Navy	2,046	.....	2,046	16,108	.....	16,108	19,542	.....	19,542
Department of the Air Force	1,438	.....	1,438	15,672	.....	15,672	17,680	.....	17,680
Defense agencies	375	.....	375	2,940	.....	2,940	3,137	.....	3,137
Total—Procurement	4,403	.....	4,403	40,270	.....	40,270	46,512	.....	46,512
Research, development, test, and evaluation:									
Department of the Army	422	.....	422	3,785	.....	3,785	4,263	.....	4,263
Department of the Navy	614	.....	614	6,514	.....	6,514	5,808	.....	5,808
Department of the Air Force	1,067	.....	1,067	9,381	.....	9,381	9,631	.....	9,631
Defense agencies	746	.....	746	5,977	.....	5,977	6,270	.....	6,270
Total—Research, development, test and evaluation	2,849	.....	2,849	25,657	.....	25,657	25,972	.....	25,972
Military construction:									
Department of the Army	66	.....	66	695	.....	695	651	.....	651
Department of the Navy	72	.....	72	624	.....	624	416	.....	416
Department of the Air Force	114	.....	114	975	.....	975	798	.....	798
Defense agencies	279	.....	279	2,511	.....	2,511	1,567	.....	1,567
Total—Military construction	531	.....	531	4,805	.....	4,805	3,432	.....	3,432
Family housing:									
Department of the Army	116	.....	116	885	.....	885	947	.....	947
Department of the Navy	117	.....	117	832	.....	832	588	.....	588
Department of the Air Force	91	.....	91	779	.....	779	807	.....	807
Defense agencies	15	5	10	118	38	79	82	25	57
Revolving and management funds:									
Department of the Army	46	.....	46	4	.....	4	154	.....	154
Department of the Navy	-34	.....	-34	168	.....	168	271	.....	271
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	906	.....	906	318	.....	318	2,479	.....	2,479
Other	-26	(*)	-26	-131	3	-133	-261	5	-266
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	(*)	(*)	(*)	.....	(*)
Department of the Navy	4	.....	4	21	3	18	27	11	16
Department of the Air Force	(*)	(*)	(*)	1	(*)	(*)	6	6	(*)
Defense agencies	14	.....	14	174	.....	174	136	.....	136
Proprietary receipts from the public:									
Department of the Army .....	.....	10	-10	.....	221	-221	.....	88	-88
Department of the Navy .....	.....	-129	129	.....	74	-74	.....	124	-124
Department of the Air Force .....	.....	-113	113	.....	605	-605	.....	354	-354
Defense agencies .....	.....	41	-41	.....	285	-285	.....	204	-204
Intrabudgetary transactions:									
Department of the Army	1	.....	1	16	.....	16	155	.....	155
Department of the Navy	6	.....	6	442	.....	442	484	.....	484
Department of the Air Force	-4	.....	-4	117	.....	117	120	.....	120
Defense agencies	5	.....	5	-140	.....	-140	-92	.....	-92
Offsetting governmental receipts:									
Department of the Army .....	.....	1	-1	.....	2	-2	.....	6	-6
Defense agencies .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Total—Department of Defense—Military	24,850	-184	25,035	191,712	1,231	190,481	199,227	824	198,403

Table 5. Outlays of the U.S. Government, June 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	79	.....	79	764	.....	764	665	.....	665
Operation and maintenance, general	105	.....	105	999	.....	999	794	.....	794
Other	94	.....	94	1,029	.....	1,029	1,175	.....	1,175
Proprietary receipts from the public .....	.....	16	-16	.....	103	-103	.....	127	-127
Total—Corps of Engineers	278	16	263	2,792	103	2,688	2,634	127	2,508
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,470	.....	11,470	11,908	.....	11,908
Military retirement fund	2,368	.....	2,368	20,703	.....	20,703	19,932	.....	19,932
Intrabudgetary transactions .....	.....	.....	.....	-11,470	.....	-11,470	-11,908	.....	-11,908
Education benefits	2	.....	2	68	.....	68	131	.....	131
Other	8	(* *)	8	61	3	57	57	3	53
Proprietary receipts from the public .....	.....	1	-1	.....	9	-9	.....	8	-8
Total—Department of Defense—Civil	2,656	17	2,639	23,624	115	23,508	22,754	139	22,615
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	728	.....	728	5,485	.....	5,485	5,459	.....	5,459
Impact aid	56	.....	56	708	.....	708	725	.....	725
School improvement programs	167	.....	167	1,109	.....	1,109	1,158	.....	1,158
Other	23	.....	23	100	.....	100	68	.....	68
Total—Office of Elementary and Secondary Education	974	.....	974	7,402	.....	7,402	7,409	.....	7,409
Office of Bilingual Education and Minority Languages Affairs	20	.....	20	166	.....	166	169	.....	169
Office of Special Education and Rehabilitative Services:									
Special education	307	.....	307	2,494	.....	2,494	2,423	.....	2,423
Rehabilitation services and disability research	201	.....	201	1,771	.....	1,771	1,714	.....	1,714
Special institutions for persons with disabilities	12	.....	12	108	.....	108	96	.....	96
Office of Vocational and Adult Education	182	.....	182	1,208	.....	1,208	1,087	.....	1,087
Office of Postsecondary Education:									
College housing loans .....	.....	2	-2	14	54	-39	1	39	-38
Student financial assistance	271	.....	271	5,308	.....	5,308	5,482	.....	5,482
Federal family education loans	454	.....	454	3,054	.....	3,054	-2,149	.....	-2,149
Higher education	75	.....	75	597	.....	597	549	.....	549
Howard University	15	.....	15	156	.....	156	156	.....	156
Other	59	.....	59	426	.....	426	72	.....	72
Total—Office of Postsecondary Education	874	2	871	9,555	54	9,501	4,111	39	4,072
Office of Educational Research and Improvement	33	.....	33	306	.....	306	323	.....	323
Departmental management	40	.....	40	336	.....	336	286	.....	286
Proprietary receipts from the public .....	.....	10	-10	.....	74	-74	.....	120	-120
Total—Department of Education	2,642	12	2,630	23,345	128	23,217	17,619	159	17,460
Department of Energy:									
Atomic energy defense activities									
.....	1,022	.....	1,022	9,011	.....	9,011	8,822	.....	8,822
Energy programs:									
General science and research activities	95	.....	95	1,050	.....	1,050	1,062	.....	1,062
Energy supply, R and D activities	285	.....	285	2,429	.....	2,429	2,284	.....	2,284
Uranium supply and enrichment activities	13	.....	13	86	.....	86	264	.....	264
Fossil energy research and development	37	.....	37	325	.....	325	308	.....	308
Energy conservation	58	.....	58	487	.....	487	425	.....	425
Strategic petroleum reserve	18	.....	18	158	.....	158	213	.....	213
Clean coal technology .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	24	.....	24	252	.....	252	209	.....	209
Other	103	(* *)	103	756	1	755	664	2	663
Total—Energy programs	632	(* *)	632	5,545	1	5,544	5,429	2	5,427
Power Marketing Administration	122	129	-7	1,283	1,489	-206	1,294	1,262	32
Departmental administration	32	.....	32	350	.....	350	328	.....	328
Proprietary receipts from the public .....	.....	96	-96	.....	1,282	-1,282	.....	1,269	-1,269
Intrabudgetary transactions	-3	.....	-3	-361	.....	-361	-266	.....	-266
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	9	-9	.....	109	-109
Total—Department of Energy	1,806	225	1,580	15,828	2,780	13,048	15,607	2,641	12,965

Table 5. Outlays of the U.S. Government, June 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	71	(*)	70	622	4	618	574	3	571
Health Resources and Services Administration	238	.....	238	1,871	.....	1,871	1,838	.....	1,838
Indian Health Services	175	.....	175	1,587	.....	1,587	1,296	.....	1,296
Centers for Disease Control and Prevention	187	.....	187	1,361	.....	1,361	1,109	.....	1,109
National Institutes of Health	951	.....	951	8,129	.....	8,129	7,734	.....	7,734
Substance Abuse and Mental Health Services									
Administration	226	.....	226	1,813	.....	1,813	1,815	.....	1,815
Agency for Health Care Policy and Research	-1	.....	-1	81	.....	81	84	.....	84
Assistant secretary for health	48	.....	48	211	.....	211	190	.....	190
Total—Public Health Service	1,894	(*)	1,893	15,675	4	15,672	14,640	3	14,637
Health Care Financing Administration:									
Grants to States for Medicaid	8,277	.....	8,277	66,999	.....	66,999	61,539	.....	61,539
Payments to health care trust funds	4,442	.....	4,442	36,015	.....	36,015	30,996	.....	30,996
Federal hospital insurance trust fund:									
Benefit payments	11,357	.....	11,357	84,758	.....	84,758	75,246	.....	75,246
Administrative expenses	82	.....	82	926	.....	926	907	.....	907
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	11,440	.....	11,440	85,685	.....	85,685	76,152	.....	76,152
Federal supplementary medical insurance trust fund:									
Benefit payments	5,841	.....	5,841	46,586	.....	46,586	42,319	.....	42,319
Administrative expenses	144	.....	144	1,266	.....	1,266	1,262	.....	1,262
Total—FSMI trust fund	5,985	.....	5,985	47,852	.....	47,852	43,581	.....	43,581
Other	24	.....	24	45	.....	45	8	.....	8
Total—Health Care Financing Administration	30,168	.....	30,168	236,597	.....	236,597	212,277	.....	212,277
Administration for children and families:									
Family support payments to States	1,186	.....	1,186	12,863	.....	12,863	12,393	.....	12,393
Low income home energy assistance	64	.....	64	1,245	.....	1,245	1,935	.....	1,935
Refugee and entrant assistance	95	.....	95	342	.....	342	280	.....	280
Payments to States for the job opportunities and basic skills training program	62	.....	62	708	.....	708	612	.....	612
State legalization impact assistance grants	181	.....	181	324	.....	324	626	.....	626
Payments to States for the child care and development block grant	87	.....	87	704	.....	704	613	.....	613
Social services block grant	220	.....	220	2,132	.....	2,132	2,073	.....	2,073
Children and families services programs	295	.....	295	3,720	.....	3,720	3,269	.....	3,269
Payments to States for foster care and adoption assistance	248	.....	248	2,397	.....	2,397	2,281	.....	2,281
Other	5	.....	5	20	.....	20	(*)	.....	(*)
Total—Administration for children and families	2,443	.....	2,443	24,454	.....	24,454	24,082	.....	24,082
Administration on aging	102	.....	102	706	.....	706	642	.....	642
Departmental management	137	.....	137	350	.....	350	185	.....	185
Proprietary receipts from the public .....	.....	1,766	-1,766	.....	15,001	-15,001	.....	13,203	-13,203
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-3,890	.....	-3,890	-32,063	.....	-32,063	-29,296	.....	-29,296
Payments for tax and other credits:									
Federal hospital insurance trust fund	-552	.....	-552	-3,953	.....	-3,953	-1,700	.....	-1,700
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services .	30,301	1,766	28,535	241,767	15,005	226,762	220,829	13,206	207,623

Table 5. Outlays of the U.S. Government, June 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	14	7	8	133	94	39	116	97	19
Credit accounts:									
Federal housing administration fund	-90	-60	-29	4,909	5,248	-339	4,446	4,836	-391
Housing for the elderly or handicapped fund	-18	47	-65	522	488	34	690	527	162
Other	62	.....	62	445	.....	445	333	(* *)	333
Rent supplement payments	12	.....	12	119	.....	119	57	.....	57
Homeownership assistance	10	.....	10	89	.....	89	80	.....	80
Rental housing assistance	56	.....	56	489	.....	489	494	.....	494
Rental housing development grants .....	.....	.....	.....	(* *)	.....	(* *)	5	.....	5
Low-rent public housing	43	.....	43	568	.....	568	592	.....	592
Public housing grants	350	.....	350	2,766	.....	2,766	2,448	.....	2,448
College housing grants	2	.....	2	14	(* *)	14	14	.....	14
Lower income housing assistance	944	.....	944	7,569	.....	7,569	7,888	.....	7,888
Section 8 contract renewals	633	.....	633	3,900	.....	3,900	2,533	.....	2,533
Other	19	.....	19	132	.....	132	49	.....	49
Total—Housing programs	2,037	-7	2,044	21,655	5,830	15,825	19,743	5,461	14,282
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	2	3	-1	261	200	61	294	199	95
Payments for operation of low-income housing projects	238	.....	238	2,028	.....	2,028	1,919	.....	1,919
Community Partnerships Against Crime	23	.....	23	131	.....	131	123	.....	123
Other	4	.....	4	19	.....	19	.....	.....	.....
Total—Public and Indian Housing programs	267	3	265	2,438	200	2,238	2,336	199	2,137
Government National Mortgage Association:									
Management and liquidating functions fund .....	(* *)	.....	(* *)	(* *)	(* *)	(* *)	(* *)	1	-1
Guarantees of mortgage-backed securities	17	47	-30	250	572	-321	760	1,119	-359
Total—Government National Mortgage Association	17	47	-30	250	572	-322	760	1,120	-360
Community Planning and Development:									
Community Development Grants	392	.....	392	3,184	.....	3,184	2,619	.....	2,619
Home investment partnerships program	115	.....	115	863	.....	863	527	.....	527
Other	27	8	19	241	86	154	214	95	119
Total—Community Planning and Development	534	8	526	4,288	86	4,202	3,360	95	3,265
Management and Administration	25	.....	25	356	.....	356	364	.....	364
Other	4	.....	4	42	.....	42	30	.....	30
Proprietary receipts from the public .....	.....	37	-37	.....	338	-338	.....	197	-197
Offsetting governmental receipts .....	.....	.....	.....	.....	5	-5	.....	5	-5
Total—Department of Housing and Urban Development	2,883	88	2,795	29,030	7,031	21,998	26,593	7,078	19,516
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	50	.....	50	541	.....	541	493	.....	493
Other	22	.....	22	291	.....	291	176	.....	176
Minerals Management Service	45	.....	45	507	.....	507	567	.....	567
Office of Surface Mining Reclamation and Enforcement	23	.....	23	230	.....	230	225	.....	225
Total—Land and minerals management	140	.....	140	1,568	.....	1,568	1,461	.....	1,461
Water and science:									
Bureau of Reclamation:									
Construction program	5	.....	5	204	.....	204	226	.....	226
Operation and maintenance	17	.....	17	186	.....	186	200	.....	200
Other	22	18	4	300	134	166	347	114	233
Central Utah project .....	(* *)	.....	(* *)	26	.....	26	20	.....	20
United States Geological Survey	46	.....	46	418	.....	418	448	.....	448
Bureau of Mines	13	3	11	129	19	109	146	21	125
Total—Water and science	104	21	83	1,262	153	1,109	1,387	135	1,252
Fish and wildlife and parks:									
United States Fish and Wildlife Service	97	.....	97	937	.....	937	917	.....	917
National Biological Survey	18	.....	18	104	.....	104	72	.....	72
National Park Service	128	.....	128	1,138	.....	1,138	1,075	.....	1,075
Total—Fish and wildlife and parks	243	.....	243	2,179	.....	2,179	2,063	.....	2,063

Table 5. Outlays of the U.S. Government, June 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:—Continued									
Bureau of Indian Affairs:									
Operation of Indian programs	96	.....	96	1,088	.....	1,088	1,020	.....	1,020
Indian tribal funds	28	.....	28	216	.....	216	211	.....	211
Other	62	(* *)	62	342	8	334	349	7	342
Total—Bureau of Indian Affairs	186	(* *)	186	1,645	8	1,637	1,580	7	1,573
Territorial and international affairs	7	.....	7	377	.....	377	228	.....	228
Departmental offices	-4	.....	-4	74	.....	74	105	.....	105
Proprietary receipts from the public .....	.....	131	-131	.....	1,364	-1,364	.....	1,473	-1,473
Intrabudgetary transactions	-41	.....	-41	-209	.....	-209	-219	.....	-219
Offsetting governmental receipts .....	.....	.....	.....	.....	3	-3	.....	(* *)	(* *)
Total—Department of the Interior	634	152	482	6,896	1,529	5,367	6,606	1,615	4,990
Department of Justice:									
Legal activities	194	.....	194	1,976	.....	1,976	1,872	.....	1,872
Federal Bureau of Investigation	156	.....	156	1,503	.....	1,503	1,529	.....	1,529
Drug Enforcement Administration	66	.....	66	576	.....	576	568	.....	568
Immigration and Naturalization Service	159	.....	159	1,279	.....	1,279	1,117	.....	1,117
Federal Prison System	247	10	237	2,097	95	2,002	1,782	88	1,694
Office of Justice Programs	77	.....	77	523	.....	523	658	.....	658
Other	45	.....	45	584	.....	584	427	.....	427
Intrabudgetary transactions	-7	.....	-7	-45	.....	-45	-27	.....	-27
Offsetting governmental receipts .....	.....	54	-54	.....	615	-615	.....	404	-404
Total—Department of Justice	938	64	875	8,493	710	7,783	7,926	492	7,435
Department of Labor:									
Employment and Training Administration:									
Training and employment services	466	.....	466	3,293	.....	3,293	2,964	.....	2,964
Community Service Employment for Older Americans	39	.....	39	299	.....	299	292	.....	292
Federal unemployment benefits and allowances	18	.....	18	157	.....	157	117	.....	117
State unemployment insurance and employment service operations	29	.....	29	67	.....	67	207	.....	207
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	619	.....	619	2,547	.....	2,547
Total—Employment and Training Administration	559	.....	559	4,336	.....	4,336	3,987	.....	3,987
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,720	.....	1,720	16,591	.....	16,591	21,837	.....	21,837
State administrative expenses	253	.....	253	2,388	.....	2,388	2,300	.....	2,300
Federal administrative expenses	11	.....	11	161	.....	161	142	.....	142
Veterans employment and training	18	.....	18	138	.....	138	139	.....	139
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	4	.....	4	49	.....	49	52	.....	52
Other	2	.....	2	14	.....	14	15	.....	15
Total—Unemployment trust fund	2,008	.....	2,008	19,341	.....	19,341	24,485	.....	24,485
Other	8	.....	8	64	.....	64	67	.....	67
Total—Employment and Training Administration	2,568	.....	2,568	23,840	.....	23,840	30,679	.....	30,679
Pension Benefit Guaranty Corporation	75	18	57	1,056	1,204	-147	916	1,188	-273
Employment Standards Administration:									
Salaries and expenses	21	.....	21	181	.....	181	172	.....	172
Special benefits	150	.....	150	155	.....	155	182	.....	182
Black lung disability trust fund	49	.....	49	432	.....	432	451	.....	451
Other	10	.....	10	104	.....	104	97	.....	97
Occupational Safety and Health Administration	24	.....	24	221	.....	221	219	.....	219
Bureau of Labor Statistics	24	.....	24	206	.....	206	205	.....	205
Other	38	.....	38	352	.....	352	357	.....	357
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	5	-5	.....	2	-2
Intrabudgetary transactions	-69	.....	-69	-1,079	.....	-1,079	-3,121	.....	-3,121
Total—Department of Labor	2,889	19	2,871	25,467	1,209	24,258	30,156	1,191	28,965

Table 5. Outlays of the U.S. Government, June 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	170	.....	170	1,191	.....	1,191	1,249	.....	1,249
Acquisition and maintenance of buildings abroad	55	.....	55	399	.....	399	422	.....	422
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	129	.....	129	125	.....	125
Foreign Service retirement and disability fund	38	.....	38	335	.....	335	301	.....	301
Other	33	.....	33	366	.....	366	208	.....	208
Total—Administration of Foreign Affairs	295	.....	295	2,421	.....	2,421	2,305	.....	2,305
International organizations and Conferences	23	.....	23	1,334	.....	1,334	1,183	.....	1,183
Migration and refugee assistance	66	.....	66	526	.....	526	558	.....	558
Other	13	.....	13	97	.....	97	132	.....	132
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions .....	(* *)	.....	(* *)	-182	.....	-182	-176	.....	-176
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	397	.....	397	4,196	.....	4,196	4,002	.....	4,002
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,810	.....	1,810	13,567	.....	13,567	12,847	.....	12,847
Other	19	.....	19	138	.....	138	106	.....	106
Other programs	18	.....	18	145	.....	145	163	.....	163
Total—Federal Highway Administration	1,847	.....	1,847	13,850	.....	13,850	13,117	.....	13,117
National Highway Traffic Safety Administration	23	.....	23	201	.....	201	191	.....	191
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation .....	(* *)	.....	(* *)	708	.....	708	425	.....	425
Other	19	1	18	170	8	162	280	10	270
Total—Federal Railroad Administration	19	1	18	878	8	870	705	10	696
Federal Transit Administration:									
Formula grants	204	.....	204	643	.....	643	96	.....	96
Discretionary grants	187	.....	187	1,519	.....	1,519	1,196	.....	1,196
Other	39	.....	39	1,245	.....	1,245	1,573	.....	1,573
Total—Federal Transit Administration	429	.....	429	3,407	.....	3,407	2,865	.....	2,865
Federal Aviation Administration:									
Operations	123	.....	123	1,417	.....	1,417	1,914	.....	1,914
Airport and airway trust fund:									
Grants-in-aid for airports	124	.....	124	1,288	.....	1,288	1,136	.....	1,136
Facilities and equipment	213	.....	213	1,962	.....	1,962	1,628	.....	1,628
Research, engineering and development	18	.....	18	169	.....	169	156	.....	156
Operations	204	.....	204	1,933	.....	1,933	1,625	.....	1,625
Total—Airport and airway trust fund	559	.....	559	5,352	.....	5,352	4,546	.....	4,546
Other	(* *)	1	-1	(* *)	2	-2	(* *)	1	-1
Total—Federal Aviation Administration	682	1	682	6,770	2	6,768	6,460	1	6,459
Coast Guard:									
Operating expenses	258	.....	258	1,898	.....	1,898	1,821	.....	1,821
Acquisition, construction, and improvements	28	.....	28	191	.....	191	248	.....	248
Retired pay	42	.....	42	394	.....	394	373	.....	373
Other	29	(* *)	28	223	4	219	260	4	256
Total—Coast Guard	357	(* *)	357	2,707	4	2,703	2,701	4	2,697
Maritime Administration	65	5	60	524	191	332	642	271	371
Other	19	1	18	261	7	254	258	5	253
Proprietary receipts from the public .....	.....	3	-3	.....	6	-6	.....	7	-7
Intrabudgetary transactions .....	.....	.....	.....	(* *)	.....	(* *)	10	.....	10
Offsetting governmental receipts .....	.....	6	-6	.....	79	-79	.....	51	-51
Total—Department of Transportation	3,443	17	3,425	28,597	298	28,299	26,951	350	26,600

Table 5. Outlays of the U.S. Government, June 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-348	2	-350	-2,192	16	-2,208	-1,054	9	-1,063
Other	44	.....	44	161	.....	161	131	.....	131
Financial Management Service:									
Salaries and expenses	13	.....	13	175	.....	175	167	.....	167
Payment to the Resolution Funding Corporation .....	.....	.....	.....	1,751	.....	1,751	1,751	.....	1,751
Claims, judgements, and relief acts	262	.....	262	742	.....	742	407	.....	407
Net interest paid to loan guarantee financing accounts ..	11	.....	11	777	.....	777	2	.....	2
Other	7	.....	7	70	.....	70	116	.....	116
Total—Financial Management Service	293	.....	293	3,516	.....	3,516	2,444	.....	2,444
Federal Financing Bank									
553	.....	553	338	.....	338	337	.....	337	
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	26	.....	26	277	.....	277	282	.....	282
Internal revenue collections for Puerto Rico	15	.....	15	150	.....	150	148	.....	148
United States Customs Service	120	.....	120	1,315	.....	1,315	1,421	.....	1,421
Bureau of Engraving and Printing	-12	.....	-12	-12	.....	-12	-9	.....	-9
United States Mint	-2	.....	-2	-112	.....	-112	21	.....	21
Bureau of the Public Debt	47	.....	47	239	.....	239	220	.....	220
Internal Revenue Service:									
Processing, assistance, and management	149	.....	149	1,345	.....	1,345	1,362	.....	1,362
Tax law enforcement	333	.....	333	3,064	.....	3,064	2,791	.....	2,791
Information systems	145	.....	145	1,161	.....	1,161	912	.....	912
Payment where earned income credit exceeds liability for tax	437	.....	437	14,689	.....	14,689	10,768	.....	10,768
Health insurance supplement to earned income credit ..	.....	.....	.....	.....	.....	.....	745	.....	745
Refunding internal revenue collections, interest	191	.....	191	2,220	.....	2,220	1,922	.....	1,922
Other	-1	.....	-1	1	(*)	1	-2	.....	-2
Total—Internal Revenue Service	1,253	.....	1,253	22,480	(*)	22,480	18,498	.....	18,498
United States Secret Service									
48	.....	48	396	.....	396	367	.....	367	
Comptroller of the Currency									
29	2	27	302	201	101	281	227	54	
Office of Thrift Supervision									
15	2	13	123	83	41	134	89	45	
Interest on the public debt:									
Public issues (accrual basis)	19,716	.....	19,716	173,941	.....	173,941	153,840	.....	153,840
Special issues (cash basis)	39,639	.....	39,639	95,051	.....	95,051	86,576	.....	86,576
Total—Interest on the public debt	59,355	.....	59,355	268,992	.....	268,992	240,416	.....	240,416
Other									
7	.....	7	41	.....	41	42	.....	42	
Proprietary receipts from the public									
.....	389	-389	.....	3,260	-3,260	.....	2,349	-2,349	
Receipts from off-budget federal entities									
.....	
Intrabudgetary transactions									
-1,124	.....	-1,124	-7,380	.....	-7,380	-8,668	.....	-8,668	
Offsetting governmental receipts									
.....	74	-74	.....	785	-785	.....	584	-584	
Total—Department of the Treasury	60,320	469	59,851	288,633	4,345	284,289	255,009	3,258	251,752

Table 5. Outlays of the U.S. Government, June 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,466	.....	1,466	11,947	.....	11,947	11,208	.....	11,208
Other	60	23	37	524	204	319	512	201	311
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	85	45	40	713	393	320	1,164	541	624
Loan guaranty revolving fund	41	38	3	355	308	47	453	367	86
Other	12	33	-20	133	107	26	285	192	94
Compensation and pensions	2,904	.....	2,904	13,368	.....	13,368	12,854	.....	12,854
Readjustment benefits	106	.....	106	977	.....	977	906	.....	906
Post-Vietnam era veterans education account	5	.....	5	49	.....	49	65	.....	65
Insurance funds:									
National service life	108	.....	108	940	.....	940	926	.....	926
United States government life	2	.....	2	14	.....	14	14	.....	14
Veterans special life	11	75	-64	109	169	-61	99	169	-70
Other	9	.....	9	33	.....	33	(*)	.....	(*)
Total—Veterans Benefits Administration	3,285	190	3,095	16,689	977	15,712	16,766	1,268	15,498
Construction	50	.....	50	467	(*)	467	498	(*)	498
Departmental administration	-15	.....	-15	738	.....	738	739	.....	739
Proprietary receipts from the public:									
National service life .....	.....	22	-22	.....	204	-204	.....	259	-259
United States government life .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Other .....	.....	70	-70	.....	547	-547	.....	996	-996
Intrabudgetary transactions .....	(*)	.....	(*)	-17	.....	-17	-28	.....	-28
Total—Department of Veterans Affairs	4,845	305	4,540	30,349	1,933	28,416	29,695	2,725	26,970
Environmental Protection Agency:									
Program and research operations	70	.....	70	656	.....	656	627	.....	627
Abatement, control, and compliance	78	.....	78	1,026	.....	1,026	958	.....	958
Water infrastructure financing	217	.....	217	1,780	.....	1,780	1,444	.....	1,444
Hazardous substance superfund	146	.....	146	1,086	.....	1,086	1,030	.....	1,030
Other	45	(*)	45	598	(*)	597	575	3	573
Proprietary receipts from the public .....	.....	12	-12	.....	206	-206	.....	153	-153
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	-250	.....	-250
Offsetting governmental receipts .....	.....	2	-2	.....	8	-8	.....	7	-7
Total—Environmental Protection Agency	556	14	542	4,896	214	4,682	4,385	163	4,222
General Services Administration:									
Real property activities	336	.....	336	398	.....	398	197	.....	197
Personal property activities	38	.....	38	228	.....	228	36	.....	36
Other	14	.....	14	243	.....	243	163	.....	163
Proprietary receipts from the public .....	.....	(*)	(*)	.....	(*)	(*)	.....	3	-3
Total—General Services Administration	387	(*)	387	870	(*)	870	396	3	393
National Aeronautics and Space Administration:									
Human space flight	479	.....	479	2,239	.....	2,239	.....	.....	.....
Science, aeronautics and technology	329	.....	329	1,619	.....	1,619	.....	.....	.....
Mission support	164	.....	164	1,441	.....	1,441	.....	.....	.....
Research and development	160	.....	160	2,966	.....	2,966	4,866	.....	4,866
Space flight, control and data communications	3	.....	3	1,300	.....	1,300	3,611	.....	3,611
Construction of facilities	29	.....	29	239	.....	239	301	.....	301
Research and program management	1	.....	1	95	.....	95	1,213	.....	1,213
Other	1	.....	1	11	.....	11	12	.....	12
Total—National Aeronautics and Space Administration	1,166	.....	1,166	9,910	.....	9,910	10,004	.....	10,004
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	334	.....	334	2,992	.....	2,992	2,874	.....	2,874
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,253	.....	3,253	28,696	.....	28,696	27,039	.....	27,039
Employees life insurance fund	265	139	126	1,335	1,928	-593	1,024	1,937	-913
Employees and retired employees health benefits fund	1,340	1,400	-60	11,695	11,984	-289	11,367	11,818	-450
Other	-2	.....	-2	50	.....	50	110	.....	110
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-25	.....	-25	-25	.....	-25
Total—Office of Personnel Management	5,186	1,539	3,647	44,743	13,912	30,831	42,389	13,755	28,634

Table 5. Outlays of the U.S. Government, June 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan fund	53	43	10	311	307	4	408	308	100
Disaster loan fund	29	16	13	384	177	207	175	216	-41
Other	1	2	-1	15	11	3	17	10	7
Other	37	(*)	37	426	1	425	417	(*)	417
Total—Small Business Administration	120	61	59	1,136	496	639	1,017	534	483
Social Security Administration:									
Payments to Social Security trust funds	19	.....	19	3,871	.....	3,871	4,152	.....	4,152
Special benefits for disabled coal miners	59	.....	59	542	.....	542	584	.....	584
Supplemental security income program	4,204	.....	4,204	19,543	.....	19,543	18,082	.....	18,082
Office of the Inspector General	1	.....	1	1	.....	1	.....	.....	.....
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	24,281	.....	24,281	215,657	.....	215,657	206,459	.....	206,459
Administrative expenses	146	.....	146	1,303	.....	1,303	1,209	.....	1,209
Payment to railroad retirement account	4,052	.....	4,052	4,052	.....	4,052	3,420	.....	3,420
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	28,479	.....	28,479	221,012	.....	221,012	211,087	.....	211,087
Federal disability insurance trust fund (off-budget):									
Benefit payments	3,431	.....	3,431	29,854	.....	29,854	27,312	.....	27,312
Administrative expenses	77	.....	77	796	.....	796	735	.....	735
Payment to railroad retirement account	68	.....	68	68	.....	68	106	.....	106
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,576	.....	3,576	30,717	.....	30,717	28,152	.....	28,152
Proprietary receipts from the public:									
On-budget .....	.....	72	-72	.....	484	-484	.....	508	-508
Off-budget .....	.....	1	-1	.....	9	-9	.....	10	-10
Intrabudgetary transactions:									
On-budget .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Off-budget ¹	-17	.....	-17	-3,870	.....	-3,870	-4,147	.....	-4,147
Total—Social Security Administration	36,321	73	36,248	271,817	492	271,325	257,910	518	257,391
Other independent agencies:									
Board for International Broadcasting	29	.....	29	182	.....	182	144	.....	144
Corporation for National and Community Service	40	.....	40	310	.....	310	146	.....	146
Corporation for Public Broadcasting .....	.....	.....	.....	286	.....	286	275	.....	275
District of Columbia:									
Federal payment .....	.....	.....	.....	714	.....	714	698	.....	698
Other .....	(*)	.....	(*)	5	12	-7	1	12	-11
Equal Employment Opportunity Commission	21	(*)	21	179	1	178	170	(*)	169
Export-Import Bank of the United States	203	299	-96	1,041	973	68	838	1,610	-773
Federal Communications Commission	20	5	15	127	38	88	105	28	77
Federal Deposit Insurance Corporation:									
Bank insurance fund	114	2,309	-2,195	1,722	9,159	-7,437	2,227	8,565	-6,338
Savings association insurance fund	54	435	-381	88	1,013	-925	19	557	-537
FSLIC resolution fund	18	288	-270	1,628	955	673	1,670	2,523	-853
Affordable housing and bank enterprise .....	(*)	.....	(*)	4	.....	4	3	.....	3
Total—Federal Deposit Insurance Corporation	185	3,031	-2,846	3,441	11,126	-7,685	3,920	11,645	-7,725
Federal Emergency Management Agency:									
Public enterprise funds	132	32	100	432	266	166	309	306	3
Disaster relief	148	.....	148	1,773	.....	1,773	2,807	.....	2,807
Emergency management planning and assistance	31	.....	31	215	.....	215	157	.....	157
Other	26	2	23	229	16	212	195	.....	195
Federal Trade Commission	8	.....	8	63	.....	63	65	.....	65
Interstate Commerce Commission	3	.....	3	28	.....	28	31	.....	31
Legal Services Corporation	34	.....	34	329	.....	329	297	.....	297
National Archives and Records Administration	8	(*)	8	164	(*)	163	163	(*)	163
National Credit Union Administration:									
Credit union share insurance fund	1	28	-27	12	266	-254	-19	223	-242
Central liquidity facility .....	.....	.....	.....	5	5	(*)	54	54	(*)
Other	7	1	6	-4	4	-8	32	48	-17

Table 5. Outlays of the U.S. Government, June 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	13	.....	13	131	.....	131	129	.....	129
National Endowment for the Humanities	15	.....	15	123	.....	123	120	.....	120
National Labor Relations Board	12	.....	12	128	.....	128	127	.....	127
National Science Foundation	260	.....	260	1,969	.....	1,969	1,876	.....	1,876
Nuclear Regulatory Commission	41	3	37	396	384	12	397	346	51
Panama Canal Commission	48	50	-2	416	465	-49	389	421	-32
Postal Service:									
Public enterprise funds (off-budget)	4,770	24,584	186	37,289	41,261	-3,972	35,037	37,116	-2,079
Payment to the Postal Service fund .....	.....	.....	.....	107	.....	107	107	.....	107
Railroad Retirement Board:									
Federal windfall subsidy	21	.....	21	190	.....	190	204	.....	204
Federal payments to the railroad retirement accounts ...	(*)	.....	(*)	172	.....	172	38	.....	38
Rail industry pension fund:									
Benefit payments	235	.....	235	2,112	.....	2,112	2,124	.....	2,124
Advances from FOASDI fund	-92	.....	-92	-824	.....	-824	-814	.....	-814
OASDI certifications	92	.....	92	824	.....	824	814	.....	814
Administrative expenses	7	.....	7	54	.....	54	54	.....	54
Interest on refunds of taxes .....	(*)	.....	(*)	16	.....	16	15	.....	15
Other	1	.....	1	5	.....	5	5	.....	5
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds	-4,120	.....	-4,120	-4,120	.....	-4,120	-3,526	.....	-3,526
Other	227	.....	227	55	.....	55	194	.....	194
Supplemental annuity pension fund:									
Benefit payments	7	.....	7	68	.....	68	71	.....	71
Interest on refund of taxes .....	(*)	.....	(*)	1	.....	1	.....	.....	.....
Railroad Social Security equivalent benefit account:									
Benefit payments	408	.....	408	3,671	.....	3,671	3,590	.....	3,590
Interest on refund of taxes .....	(*)	.....	(*)	(*)	.....	(*)	.....	.....	.....
Other .....	(*)	.....	(*)	1	.....	1	2	.....	2
Total—Railroad Retirement Board	-3,213	.....	-3,213	2,226	.....	2,226	2,773	.....	2,773
Resolution Trust Corporation	149	670	-521	3,959	12,039	-8,080	14,859	10,948	3,911
Securities and Exchange Commission	4	.....	4	89	.....	89	41	.....	41
Smithsonian Institution	36	.....	36	317	.....	317	291	.....	291
Tennessee Valley Authority	631	492	139	6,971	5,754	1,217	7,291	6,298	992
United States Information Agency	84	.....	84	830	(*)	830	872	(*)	872
Other	279	143	137	2,080	1,572	508	1,847	1,034	813
Total—Other independent agencies	4,025	9,340	-5,315	66,560	74,181	-7,621	76,546	70,092	6,454
Undistributed offsetting receipts:									
Other interest .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(*)	.....	(*)	(*)	.....	(*)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,030	.....	-1,030	-9,187	.....	-9,187	-9,602	.....	-9,602
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	-152	.....	-152	-1,366	.....	-1,366	-1,343	.....	-1,343
Postal Service employer contributions	-48	.....	-48	-419	.....	-419	-395	.....	-395
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-9	.....	-9	-81	.....	-81	-82	.....	-82
Office of Personnel Management:									
Civil service retirement and disability fund	-920	.....	-920	-7,365	.....	-7,365	-7,326	.....	-7,326
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-456	.....	-456	-3,872	.....	-3,872	-4,056	.....	-4,056
Payments for military service credits .....	.....	.....	.....	17	.....	17	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-81	.....	-81	-692	.....	-692	-436	.....	-436
Payments for military service credits .....	.....	.....	.....	-17	.....	-17	.....	.....	.....
Independent agencies:									
Court of veterans appeals retirement fund .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Total—Employer share, employee retirement	-2,696	.....	-2,696	-22,981	.....	-22,981	-23,241	.....	-23,241

Table 5. Outlays of the U.S. Government, June 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund				-14		-14	-13		-13
Department of Defense—Civil:									
Corps of Engineers	-7		-7	-21		-21	-13		-13
Military retirement fund	63		63	-10,727		-10,727	-10,147		-10,147
Education benefits fund	(*)		(*)	-35		-35	-41		-41
Soldiers' and airmen's home permanent fund	(*)		(*)	-6		-6	-8		-8
Other				-1		-1	-1		-1
Department of Health and Human Services:									
Federal hospital insurance trust fund	-5,407		-5,407	-10,814		-10,814	-10,560		-10,560
Federal supplementary medical insurance trust fund ..	-811		-811	-1,795		-1,795	-2,058		-2,058
Department of Labor:									
Unemployment trust fund	-1,240		-1,240	-2,683		-2,683	-2,466		-2,466
Department of State:									
Foreign Service retirement and disability fund	-311		-311	-611		-611	-570		-570
Department of Transportation:									
Highway trust fund	-490		-490	-1,116		-1,116	-1,372		-1,372
Airport and airway trust fund	-332		-332	-742		-742	-821		-821
Oil spill liability trust fund	(*)		(*)	-6		-6	-7		-7
Department of Veterans Affairs:									
National service life insurance fund	-531		-531	-1,071		-1,071	-1,078		-1,078
United States government life insurance fund	-4		-4	-9		-9	-10		-10
Environmental Protection Agency	(*)		(*)	-2		-2	-1		-1
National Aeronautics and Space Administration	(*)		(*)	-1		-1	-1		-1
Environmental Protection Agency									
Civil service retirement and disability fund	-13,955		-13,955	-27,992		-27,992	-26,072		-26,072
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund ...	-15,878		-15,878	-31,301		-31,301	-28,379		-28,379
Federal disability insurance trust fund	-989		-989	-1,859		-1,859	-664		-664
Independent agencies:									
Railroad Retirement Board	-41		-41	-595		-595	-456		-456
Other	-1		-1	-16		-16	-11		-11
Other	-11		-11	-187		-187	-122		-122
Total—Interest received by trust funds	-39,948		-39,948	-91,602		-91,602	-84,870		-84,870
Rents and royalties on the outer continental shelf lands ..		431	-431		1,882	-1,882		2,308	-2,308
Sale of major assets									
Spectrum auction proceeds					610	-610			
Total—Undistributed offsetting receipts	-42,644	431	-43,075	-114,584	2,492	-117,076	-108,111	2,308	-110,419
Total outlays	152,105	17,808	134,296	1,292,207	154,505	1,137,702	1,236,672	147,376	1,089,296
Total on-budget	132,702	13,223	119,478	1,044,782	113,236	931,546	1,000,078	110,249	889,828
Total off-budget	19,403	4,585	14,818	247,425	41,270	206,156	236,594	37,126	199,468
Total surplus (+) or deficit			+13,571			-119,654			-149,895
Total on-budget			-3,480			-179,613			-203,699
Total off-budget			+17,051			+59,958			+53,804

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	37,409	35,669
Receipts from off-budget federal entities		
Intrabudgetary transactions	179,424	170,880
Governmental receipts	2,516	1,513
Total receipts offset against outlays	219,349	208,063

¹Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.
²The Postal Service accounting is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through June 23rd and estimates for \$406 million through June 30th.

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

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, June 1995 and Other Periods
 (\$ millions)

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	47,446	258,622	234,313	4,677,750	4,888,926	4,936,372
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	47,446	258,622	234,313	4,692,750	4,903,926	4,951,372
Plus premium on public debt securities	-8	-71	-17	1,333	1,269	1,262
Less discount on public debt securities	1,247	3,183	-9,366	78,631	80,568	81,814
Total public debt securities net of Premium and discount	46,192	255,368	243,662	4,615,453	4,824,629	4,870,821
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	198	-1,324	2,432	28,185	26,663	26,861
Total federal securities	46,390	254,044	246,094	4,643,638	4,851,292	4,897,682
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	37,962	103,476	86,211	1,213,104	1,278,619	1,316,581
Less discount on federal securities held as investments of government accounts	63	640	-11,995	1,684	2,261	2,324
Net federal securities held as investments of government accounts	37,899	102,836	98,206	1,211,421	1,276,358	1,314,257
Total borrowing from the public	8,491	151,208	147,888	3,432,218	3,574,934	3,583,426
Accrued interest payable to the public	9,204	1,424	-1,248	43,287	35,508	44,712
Allocations of special drawing rights	-35	497	147	7,189	7,721	7,686
Deposit funds	4,583	3,244	-749	7,327	5,988	10,571
Miscellaneous liability accounts (includes checks Outstanding etc.)	-6,724	672	152	4,938	12,334	5,610
Total liability accounts	15,519	157,045	146,190	3,494,959	3,636,485	3,652,004
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	16,331	14,129	-7,933	6,848	4,646	20,977
Tax and loan note accounts	17,981	10,469	6,418	29,094	21,582	39,563
Balance	34,312	24,598	-1,515	35,942	26,228	60,540
Special drawing rights:						
Total holdings	-54	1,898	528	9,971	11,923	11,869
SDR certificates issued to Federal Reserve banks .....	.....	.....	.....	-8,018	-8,018	-8,018
Balance	-54	1,898	528	1,953	3,905	3,851
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	-190	2,689	795	7,163	10,042	9,852
Letter of credit issued to IMF	-2,614	-1,384	-134	-25,923	-24,693	-27,307
Dollar deposits with the IMF	-45	-1	4	-96	-53	-98
Receivable/Payable (-) for interim maintenance of value adjustments	2,706	762	-578	-837	-2,781	-75
Balance	-143	2,066	86	12,069	14,277	14,135
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	-3,725	7,028	-675	21,416	32,169	28,444
Total cash and monetary assets	30,390	35,590	-1,576	71,379	76,579	106,969
Net activity, guaranteed loan financing	-374	-1,734	-2,369	-9,806	-11,166	-11,540
Net activity, direct loan financing	99	4,542	3,398	12,726	17,169	17,268
Miscellaneous asset accounts	-945	-482	-2,657	-1,386	-922	-1,868
Total asset accounts	29,170	37,916	-3,204	72,914	81,680	110,830
Excess of liabilities (+) or assets (-)	-13,651	+119,129	+149,394	+3,422,045	+3,554,825	+3,541,174
Transactions not applied to current year's surplus or deficit (see Schedule A for Details)	79	525	501	.....	446	525
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	-13,571	+119,654	+149,895	+3,422,045	+3,555,271	+3,541,699

¹Major sources of information used to determine Treasury's operating cash income include Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service Centers, the Bureau of the Public Debt and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed.

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, June 1995 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,554,825	3,422,146	3,218,965
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results	(*)	-101	526
Excess of liabilities beginning of period (current basis)	3,554,825	3,422,045	3,219,491
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	-13,571	119,654	149,895
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	-13,571	119,654	149,895
Total-on-budget (Table 2)	3,480	179,613	203,699
Total-off-budget (Table 2)	-17,051	-59,958	-53,804
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-79	-525	-501
Profit on sale of gold	(*)	(*)	(*)
Total-transactions not applied to current year's Surplus or deficit	-79	-525	-501
Excess of liabilities close of period	3,541,174	3,541,174	3,368,885

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, June 1995 and Other Periods

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
This Year		Prior Year	This Year	This Month		
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States .....	.....	.....	.....	(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
FSLIC resolution fund .....	.....	-32	-145	189	158	158
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	.....	.....	(*)	6	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	3	-31	-75	112	78	81
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Federal Transit Administration .....	.....	.....	-547	.....	.....	.....
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	3	12	184	185	187
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration .....	.....	-2	.....	298	296	296
Tennessee Valley Authority	194	-1,263	3,188	26,121	24,665	24,858
Total, agency securities	198	-1,324	2,432	28,185	26,663	26,861

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, June 1995 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Foreign military loan program	9	345	405	413	750	759
Agency for International Development:						
International Debt Reduction				315	315	315
Housing and other credit guaranty programs				125	125	125
Private sector revolving fund				1	1	1
Overseas Private Investment Corporation	1	23	8	16	38	39
Department of Agriculture:						
Farm Service Agency:						
Federal crop insurance corporation fund			-113			
Commodity Credit Corporation	-537	-8,107	-9,087	16,909	9,339	8,802
Agricultural credit insurance fund		-1,748	-1,225	4,028	2,280	2,280
Natural Resources Conservation Service				4	4	4
Rural Utilities Service:						
Rural electrification and telephone revolving fund	-235	453	27	8,193	8,881	8,646
Rural Telephone Bank	-2	83	-202	586	670	668
Rural development insurance fund		715	561	2,091	2,806	2,806
Rural communication development fund				25	25	25
Rural housing and Community Development Service:						
Rural housing insurance fund	20	1,212	2,036	4,497	5,689	5,709
Self-help housing land development fund		1	1	(*)	1	1
Rural Business and Cooperative Development Service:						
Rural development loan fund		40	29	21	61	61
Rural economic development loan fund	3	11	10	19	27	30
Foreign Agricultural Service		97	385	583	680	680
Department of Education:						
Federal direct student loan program		4,868	291	433	5,302	5,302
Federal family education loan program				1,605	1,605	1,605
College housing and academic facilities fund		18	14	162	181	181
College housing loans			(*)	411	411	411
Department of Energy:						
Isotope production and distribution fund		-14		14		
Bonneville power administration fund		35	266	2,617	2,652	2,652
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration		-21		783	762	762
Housing for the elderly and handicapped		-770	-475	8,484	7,714	7,714
Public and Indian housing:						
Low-rent public housing		-135	25	135		
Department of the Interior:						
Bureau of Reclamation Loans		2	6	11	13	13
Bureau of Mines, Helium Fund				252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans		8	9	26	34	34
Department of Justice:						
Federal prison industries, incorporated				20	20	20
Department of Transportation:						
Federal Highway Administration:						
High priority quarters loan fund		21			21	21
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds	-1	-1	1	1	1	(*)
Amtrak corridor improvement loans		(*)		2	3	3
Other				(*)	(*)	(*)
Federal Aviation Administration:						
Aircraft purchase loan guarantee program		(*)	(*)	(*)	(*)	(*)
Minority business resource center fund		14	8	13	27	27
Department of the Treasury:						
Federal Financing Bank revolving fund	-2,101	-18,719	-13,726	94,357	77,739	75,638
Department of Veterans Affairs:						
Guaranty and indemnity fund		586	612	181	767	767
Loan guaranty revolving fund		903	1,158	1,107	2,011	2,011
Direct loan revolving fund		(*)	(*)	1	1	1
Native american veteran housing fund		12	7	1	13	13
Vocational rehabilitation revolving fund		(*)	1	2	2	2

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, June 1995 and Other Periods—Continued

[\$ millions]

Classification	Transactions		Account Balances Current Fiscal Year			
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
Environmental Protection Agency:						
Abatement, control, and compliance loan program .....	.....	11	10	26	37	37
Small Business Administration:						
Business loan and revolving fund .....	.....	.....	114	293	293	293
Disaster loan fund .....	.....	.....	2,350	6,996	6,996	6,996
Independent agencies:						
District of Columbia	147	147	.....	.....	.....	147
Export-Import Bank of the United States	(* *)	30	811	2,632	2,662	2,662
Federal Emergency Management Agency:						
National insurance development fund .....	.....	.....	.....	3	3	3
Disaster assistance loan fund .....	.....	169	47	84	253	253
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund .....	.....	.....	9	85	85	85
Railroad Retirement Board:						
Rail industry pension fund .....	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	-2,503	-720	-642	2,781	4,564	2,061
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
Other .....	(* *)	(* *)	(* *)	.....	.....	(* *)
Total agency borrowing from the Treasury financed through public debt securities issued	-5,200	-20,430	-16,272	163,642	148,412	143,212
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military financing program	-31	-205	-195	3,785	3,612	3,581
Department of Agriculture:						
Farm Service Agency:						
Agriculture credit insurance fund	-755	-3,365	-1,675	6,063	3,453	2,698
Rural Utilities Service:						
Rural electrification and telephone revolving fund	-56	-60	-296	21,916	21,912	21,856
Rural development insurance fund .....	.....	.....	.....	3,675	3,675	3,675
Rural housing and Community Development Service:						
Rural housing insurance fund .....	.....	-760	-945	24,391	23,631	23,631
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	-47	-49	-145	-192	-192
Department of Education:						
Federal family education loan program .....	.....	.....	-4,790	.....	.....	.....
Department of Health and Human Services:						
Medical facilities guarantee and loan fund .....	.....	-23	-10	63	40	40
Department of Housing and Urban Development:						
Low rent housing loans and other expenses .....	.....	-58	-54	1,747	1,689	1,689
Community Development Grants .....	.....	-14	-16	110	96	96
Department of Interior:						
Territorial and international affairs .....	.....	-1	-1	22	21	21
Department of Transportation:						
Federal Railroad Administration	4	(* *)	-2	15	11	15
Federal Transit Administration .....	.....	-665	488	665	.....	.....
Department of the Treasury:						
Financial Management Service .....	.....	.....	-30	.....	.....	.....
General Services Administration:						
Federal buildings fund	-11	102	253	1,780	1,893	1,882
Small Business Administration:						
Business loan fund	-20	-135	-74	581	465	445
Independent agencies:						
Export-Import Bank of the United States	-504	-1,280	-1,411	3,926	3,150	2,646
Pennsylvania Avenue Development Corporation	12	91	75	250	328	340
Postal Service .....	.....	-1,358	-258	8,973	7,615	7,615
Resolution Trust Corporation	-741	-10,742	-2,785	26,519	16,518	15,777
Tennessee Valley Authority .....	.....	-200	-1,950	3,400	3,200	3,200
Total borrowing from the Federal Financing Bank	-2,101	-18,720	-13,726	109,360	92,741	90,639

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

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, June 1995 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)		Securities Held as Investments Current Fiscal Year			
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	-1	(*)	(*)	.....	1	(*)
Department of Commerce	(*)	3	3	13	16	16
Department of Defense—Military:						
Defense cooperation account .....	.....	-4	-4	5	1	1
Department of Energy	-30	444	410	4,527	5,001	4,971
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund	510	-160	479	5,742	5,072	5,582
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	.....	-9	.....	.....	.....
Agency securities .....	.....	.....	-4	16	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	28	351	346	3,713	4,036	4,064
Agency securities .....	.....	.....	(*)	1	1	1
Other	-29	-38	-6	193	184	154
Department of the Interior	-54	633	462	2,722	3,409	3,355
Department of Labor	-58	178	-11,783	5,330	5,566	5,508
Department of Transportation	1	46	13	974	1,019	1,019
Department of the Treasury	819	-5,598	1,652	7,452	1,036	1,854
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	6	3	37	43	43
Veterans reopened insurance fund	19	12	14	524	517	536
Servicemen's group life insurance fund	(*)	-38	-108	41	4	4
Independent agencies:						
Export-Import Bank of the United States	-125	51	83	57	233	108
Federal Deposit Insurance Corporation:						
Bank insurance fund	2,316	7,549	6,421	13,972	19,206	21,522
Savings association insurance fund	379	929	538	2,493	3,042	3,422
FSLIC resolution fund	206	-705	1,316	1,649	739	945
Federal Emergency Management Agency:						
National flood insurance fund .....	.....	-152	-71	200	48	48
National Credit Union Administration	20	264	259	3,052	3,296	3,316
Postal Service	-515	2,601	2,430	1,271	4,387	3,872
Tennessee Valley Authority .....	.....	-2,712	502	3,954	1,242	1,242
Other	20	217	82	1,017	1,214	1,234
Other	96	335	-202	2,626	2,865	2,961
Total public debt securities	3,601	4,212	2,830	61,564	62,175	65,776
Total agency securities .....	.....	.....	-4	17	17	17
Total Federal funds	3,601	4,212	2,826	61,581	62,192	65,793
Trust funds:						
Legislative Branch:						
Library of Congress	(*)	9	3	4	13	13
United States Tax Court .....	.....	(*)	(*)	5	5	5
Other	(*)	5	1	27	31	31
The Judiciary:						
Judicial retirement funds	-1	38	27	245	284	283
Department of Agriculture	(*)	18	195	273	291	291
Department of Commerce .....	(*)	(*)	(*)	(*)	.....	(*)
Department of Defense—Military:						
Voluntary separation incentive fund	-19	-9	-37	763	772	753
Other	-1	-67	7	157	91	90
Department of Defense—Civil:						
Military retirement fund	-1,307	11,208	11,987	105,367	117,882	116,575
Other	-9	81	31	1,307	1,397	1,388

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, June 1995 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services:						
Federal hospital insurance trust fund	4,337	6,843	5,520	128,716	131,222	135,559
Federal supplementary medical insurance trust fund	452	-589	289	21,489	20,448	20,900
Other	21	127	139	836	941	963
Department of the Interior	103	173	26	234	304	407
Department of Justice	-7	49	52	.....	56	49
Department of Labor:						
Unemployment trust fund	-413	6,918	2,419	39,788	47,119	46,706
Other	-8	-25	-30	59	42	34
Department of State:						
Foreign Service retirement and disability fund	283	557	478	7,179	7,453	7,737
Other .....	.....	-15	12	50	35	35
Department of Transportation:						
Highway trust fund	221	1,684	-1,648	17,694	19,157	19,378
Airport and airway trust fund	338	-514	-144	12,206	11,354	11,692
Other	-22	202	-100	1,683	1,907	1,885
Department of the Treasury	-28	-98	-50	247	176	149
Department of Veterans Affairs:						
General post fund, national homes .....	.....	-1	(* *)	38	37	37
National service life insurance	428	323	384	11,852	11,748	12,176
United States government life Insurance Fund	(* *)	-7	-7	115	108	109
Veterans special life insurance fund	61	58	66	1,509	1,506	1,567
Environmental Protection Agency	47	680	528	6,250	6,883	6,930
National Aeronautics and Space Administration	(* *)	(* *)	1	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund	12,027	9,966	9,801	338,889	336,828	348,854
Employees life insurance fund	-124	589	923	14,929	15,642	15,519
Employees and retired employees health benefits fund	58	295	581	7,573	7,810	7,868
Social Security Administration:						
Federal old-age and survivors insurance trust fund	14,997	32,718	54,164	413,425	431,146	446,143
Federal disability insurance trust fund	2,396	26,652	-2,183	6,100	30,356	32,751
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(* *)	1	1	53	54	54
Japan-United States Friendship Commission	(* *)	(* *)	(* *)	17	17	17
Railroad Retirement Board	531	1,266	-150	12,203	12,938	13,469
Other	-1	129	101	226	357	356
Total public debt securities	34,361	99,264	83,384	1,151,523	1,216,427	1,250,788
Total trust funds	34,361	99,264	83,384	1,151,523	1,216,427	1,250,788
Grand total	37,962	103,476	86,211	1,213,104	1,278,619	1,316,581

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	43,659	37,414	53,736	79,162	33,863	26,846	76,441	29,729	61,457				442,307	404,549
Corporation income taxes	3,055	1,497	31,915	3,258	2,060	14,863	23,482	2,193	35,876				118,200	106,207
Social insurance taxes and contributions:														
Employment taxes and contributions	31,263	33,786	35,708	38,990	35,667	38,646	50,423	37,226	40,605				342,315	322,953
Unemployment insurance	1,073	3,249	230	1,069	2,630	320	3,061	10,601	320				22,553	21,379
Other retirement contributions	351	352	420	383	357	413	354	355	416				3,400	3,434
Excise taxes	4,272	5,518	4,587	4,555	3,485	5,143	4,602	4,770	4,897				41,829	39,544
Estate and gift taxes	1,202	1,220	1,092	1,005	916	1,218	1,906	1,339	1,040				10,939	11,671
Customs duties	1,848	1,827	1,747	1,539	1,435	1,470	1,349	1,471	1,583				14,269	14,479
Miscellaneous receipts	2,300	2,811	1,375	1,839	2,131	3,612	3,774	2,719	1,674				22,235	15,185
Total—Receipts this year	89,024	87,673	130,810	131,801	82,544	92,532	165,392	90,405	147,868				1,018,048	.....
(On-budget)	65,384	62,083	103,860	101,036	54,405	61,970	126,170	61,027	115,998				751,934	.....
(Off-budget)	23,639	25,590	26,950	30,765	28,139	30,562	39,222	29,378	31,870				266,114	.....
Total—Receipts prior year	78,662	83,102	125,403	122,961	73,186	93,107	141,321	83,541	138,119				.....	939,401
(On budget)	55,858	58,695	99,709	94,390	47,191	64,611	104,306	55,361	106,008				.....	686,129
(Off budget)	22,804	24,407	25,694	28,571	25,995	28,497	37,015	28,179	32,110				.....	253,272
Outlays														
Legislative Branch	354	217	333	222	174	166	178	191	185				2,019	1,942
The Judiciary	184	169	303	214	188	348	202	200	336				2,144	1,874
Executive Office of the President	18	17	26	21	15	16	18	15	14				159	156
Funds Appropriated to the President:														
International Security Assistance	3,255	310	271	203	101	213	221	227	172				4,974	5,838
International Development Assistance	726	367	443	471	427	327	575	296	233				3,865	3,070
Other	-381	452	18	94	133	-372	-749	498	265				-42	116
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	1,760	2,983	1,869	1,115	745	966	244	-44	-646				8,991	11,442
Other	5,839	3,850	3,637	4,191	3,521	4,547	3,960	4,155	4,139				37,839	36,219
Department of Commerce	305	300	304	308	262	291	227	287	286				2,570	2,179
Department of Defense:														
Military:														
Military personnel	3,713	5,701	8,203	3,280	5,914	8,404	3,138	5,826	8,302				52,481	52,681
Operation and maintenance	6,118	7,837	7,312	6,720	7,566	7,915	6,749	7,169	7,508				64,895	64,726
Procurement	4,254	4,754	4,727	4,984	4,715	4,744	4,399	3,288	4,403				40,270	46,512
Research, development, test, and evaluation	2,501	2,896	3,211	2,752	2,675	3,389	2,417	2,965	2,849				25,657	25,972
Military construction	425	537	436	575	505	719	514	564	531				4,805	3,432
Family housing	247	242	305	277	275	324	267	305	334				2,574	2,399
Revolving and management funds	147	-311	942	-757	-1,373	78	-251	990	892				357	2,638
Other	275	-222	42	-284	21	-212	-405	10	216				-558	43
Total Military	17,680	21,435	25,178	17,548	20,298	25,361	16,828	21,117	25,035				190,481	198,403
Civil	2,638	2,656	2,553	2,592	2,542	2,674	2,592	2,621	2,639				23,508	22,615
Department of Education	1,949	2,322	3,888	2,764	2,593	2,691	1,974	2,406	2,630				23,217	17,460
Department of Energy	1,683	1,330	1,743	1,328	1,255	1,588	1,188	1,353	1,580				13,048	12,965
Department of Health and Human Services:														
Public Health Service	1,603	1,588	1,761	1,824	1,829	1,726	1,646	1,802	1,893				15,672	14,637
Health Care Financing Administration:														
Grants to States for Medicaid	6,622	7,545	7,321	7,215	6,694	8,448	7,239	7,637	8,277				66,999	61,539
Federal hospital ins. trust fund	7,834	8,942	9,757	8,630	8,838	11,171	8,680	10,394	11,440				85,685	76,152
Federal supp. med. ins. trust fund	4,799	5,290	5,837	5,014	4,712	5,987	4,527	5,701	5,985				47,852	43,581
Other	3,055	3,092	3,015	4,950	3,796	4,467	5,405	3,815	4,466				36,061	31,004
Administration for children and families	2,728	2,519	2,812	3,151	2,524	2,781	2,639	2,858	2,443				24,454	24,082
Other	-4,508	-4,490	-4,473	-6,540	-5,462	-6,021	-7,083	-5,415	-5,969				-49,961	-43,372
Department of Housing and Urban Development	2,903	2,426	2,394	2,009	2,227	2,694	2,707	1,843	2,795				21,998	19,516
Department of the Interior	883	582	557	567	553	671	499	574	482				5,367	4,990
Department of Justice	908	818	749	1,094	730	915	920	774	875				7,783	7,435
Department of Labor:														
Unemployment trust fund	1,650	1,854	2,001	2,543	2,330	2,762	2,131	2,062	2,008				19,341	24,485
Other	702	-170	469	653	621	331	768	679	863				4,918	4,480
Department of State	488	841	664	201	488	411	371	335	397				4,196	4,002
Department of Transportation:														
Highway trust fund	1,797	1,765	1,418	1,183	1,351	1,307	1,245	1,810	1,829				13,705	12,954

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995—Continued
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Other	1,647	1,734	1,637	1,905	1,463	1,902	1,326	1,383	1,596				14,594	13,647
Department of the Treasury:														
Interest on the public debt	19,732	24,912	57,320	20,069	19,259	20,693	20,883	26,769	59,355				268,992	240,416
Other	34	-308	1,336	145	3,010	4,375	3,732	2,476	496				15,297	11,335
Department of Veterans Affairs:														
Compensation and pensions	105	1,457	2,824	81	1,492	2,894	93	1,518	2,904				13,368	12,854
National service life	64	70	83	71	79	106	94	81	86				736	667
United States government life	1	1	2	1	1	2	1	1	2				13	14
Other	1,528	1,784	1,344	1,827	1,429	1,614	1,640	1,584	1,548				14,298	13,436
Environmental Protection Agency	438	474	538	520	429	678	493	571	542				4,682	4,222
General Services Administration	-651	639	462	-717	431	544	-767	540	387				870	393
National Aeronautics and Space Administration	845	1,143	1,203	926	1,072	1,284	1,028	1,245	1,166				9,910	10,004
Office of Personnel Management	3,410	3,118	3,460	3,324	3,337	3,556	3,548	3,431	3,647				30,831	28,634
Small Business Administration	65	145	64	58	64	77	53	55	59				639	483
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	23,413	23,368	23,810	24,392	24,220	24,310	24,495	24,525	28,479				221,012	211,087
Federal disability ins. trust fund (off-budget)	3,289	3,244	3,348	3,417	3,415	3,492	3,460	3,476	3,576				30,717	28,152
Other	287	2,157	4,079	78	2,201	4,255	126	2,219	4,193				19,595	18,152
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	-127	-208	-496	-1,193	-1,977	-536	-305	-398	-2,195				-7,437	-6,338
Savings association insurance fund	-2	-13	(* *)	-91	-361	-37	-15	-24	-381				-925	-537
FSLIC resolution fund	-87	430	33	-149	331	-16	-14	416	-270				673	-853
Affordable housing and bank enterprise .....	(* *)	.....	1	1	.....	1	(* *)	(* *)	(* *)				4	3
Postal Service:														
Public enterprise funds (off-budget)	-467	-326	101	-396	-494	-1,268	-706	-602	186				-3,972	-2,079
Payment to the Postal Service fund	61	.....	.....	23	.....	.....	23	(* *)	.....				107	107
Resolution Trust Corporation	-471	-1,502	-2,001	-1,078	-699	-348	-436	-1,024	-521				-8,080	3,911
Tennessee Valley Authority	265	239	119	142	92	42	24	156	139				1,217	892
Other independent agencies	2,720	1,647	1,710	1,260	1,572	1,452	1,461	1,244	-2,273				10,793	11,247
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,442	-2,416	-2,564	-2,557	-2,491	-2,671	-2,554	-2,590	-2,696				-22,981	-23,241
Interest received by trust funds	-611	-5,727	-38,216	-95	-634	-251	-596	-5,524	-39,948				-91,602	-84,870
Rents and royalties on outer continental shelf lands	-154	-160	-106	-353	-197	-158	43	-366	-431				-1,882	-2,308
Other .....	(* *)	(* *)	(* *)	.....	.....	.....	-610	.....	(* *)				-610	(* *)
Totals this year:														
Total outlays	120,365	124,915	134,941	115,171	120,527	142,458	115,873	129,355	134,296				1,137,702	.....
(On-budget)	95,307	99,464	123,643	89,889	94,050	116,507	90,628	102,581	119,478				931,546	.....
(Off-budget)	25,059	25,452	11,297	25,282	26,478	25,951	25,045	26,773	14,818				206,156	.....
Total-surplus (+) or deficit (-)	-31,342	-37,242	-4,130	+16,629	-37,983	-49,927	+49,720	-36,950	+13,571				-119,654	.....
(On-budget)	-29,922	-37,381	-19,783	+11,147	-39,644	-54,537	+35,542	-41,554	-3,480				-179,613	.....
(Off-budget)	-1,420	+138	+15,653	+5,483	+1,661	+4,610	+14,178	+2,804	+17,051				+59,958	.....
Total borrowing from the public	32,457	40,528	-13,316	13,337	38,964	13,645	-27,638	44,740	8,491				151,208	147,888
Total-outlays prior year	124,085	121,483	133,108	107,713	114,752	125,422	123,867	115,597	123,269				.....	1,089,296
(On-budget)	100,562	96,719	121,425	83,521	88,835	100,259	100,620	89,726	108,161				.....	889,828
(Off-budget)	23,523	24,764	11,683	24,192	25,917	25,164	23,247	25,871	15,108				.....	199,468
Total-surplus (+) or deficit (-) prior year	-45,422	-38,381	-7,705	+15,248	-41,566	-32,315	+17,454	-32,057	+14,850				.....	-149,895
(On-budget)	-44,704	-38,024	-21,717	+10,869	-41,644	-35,648	+3,686	-34,365	-2,152				.....	-203,699
(Off-budget)	-719	-357	+14,012	+4,379	+77	+3,333	+13,768	+2,308	+17,002				.....	+53,804

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of June 30, 1995

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	925	559	366	4,832	5,352	-520	12,206	11,354	11,692
Black lung disability	50	49	1	465	432	34	.....	.....	.....
Federal disability insurance	5,877	3,576	2,300	56,930	30,717	26,213	6,100	30,356	32,751
Federal employees life and health .....	.....	65	-65	.....	-882	882	22,503	23,452	23,387
Federal employees retirement	15,612	3,293	12,319	39,681	29,043	10,638	346,317	344,570	356,879
Federal hospital insurance	14,999	11,440	3,559	90,607	85,685	4,922	128,716	131,222	135,559
Federal old-age and survivors insurance	43,416	28,479	14,937	250,786	221,012	29,774	413,425	431,146	446,143
Federal supplementary medical insurance	6,377	5,985	393	48,096	47,852	244	21,489	20,448	20,900
Highways	2,280	2,030	250	17,599	16,255	1,345	17,694	19,157	19,378
Military advances	1,150	1,168	-18	9,255	9,888	-633	.....	.....	.....
Railroad retirement	3,917	659	3,257	7,539	5,929	1,610	12,203	12,938	13,469
Military retirement	967	2,368	-1,401	31,383	20,703	10,680	105,367	117,882	116,575
Unemployment	1,628	2,008	-380	26,307	19,341	6,966	39,788	47,119	46,706
Veterans life insurance	558	46	512	1,285	893	393	13,477	13,362	13,852
All other trust	428	416	12	4,353	3,097	1,255	12,240	13,420	13,497
Total trust fund receipts and outlays and investments held from Table 6-D	98,183	62,141	36,043	589,120	495,317	93,802	1,151,523	1,216,427	1,250,788
Less: Interfund transactions	51,085	51,085	.....	171,934	171,934	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	47,099	11,056	36,043	417,185	323,383	93,802			
Total Federal fund receipts and outlays	104,028	126,499	-22,471	626,609	840,066	-213,457			
Less: Interfund transactions	248	248	.....	483	483	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	103,780	126,251	-22,471	626,126	839,583	-213,457			
Less: offsetting proprietary receipts	3,011	3,011	.....	25,264	25,264	.....		
Net budget receipts & outlays	147,868	134,296	13,571	1,018,048	1,137,702	-119,654			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, June 1995 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	61,457	442,307	404,549
Corporation income taxes	35,876	118,200	106,207
Social insurance taxes and contributions:			
Employment taxes and contributions	40,605	342,315	322,953
Unemployment insurance	320	22,553	21,379
Other retirement contributions	416	3,400	3,434
Excise taxes	4,897	41,829	39,544
Estate and gift taxes	1,040	10,939	11,671
Customs	1,583	14,269	14,479
Miscellaneous	1,674	22,235	15,185
Total	147,868	1,018,048	939,401
NET OUTLAYS			
National defense	26,148	200,174	207,936
International affairs	818	12,575	13,044
General science, space, and technology	1,521	12,929	12,940
Energy	601	3,618	3,556
Natural resources and environment	1,698	17,486	16,367
Agriculture	-328	10,809	14,204
Commerce and housing credit	-3,041	-17,905	-4,820
Transportation	3,432	28,153	26,260
Community and Regional Development	1,035	7,858	7,171
Education, training, employment and social services	4,480	39,251	32,370
Health	10,543	86,161	80,090
Medicare	15,663	118,568	106,576
Income security	16,426	168,394	162,987
Social Security	32,058	251,723	239,234
Veterans benefits and services	4,552	28,560	27,171
Administration of justice	1,419	11,857	11,277
General government	1,781	10,586	8,747
Interest	18,617	172,381	149,735
Undistributed offsetting receipts	-3,127	-25,473	-25,548
Total	134,296	1,137,702	1,089,296

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

• *Daily Treasury Statement* (Available 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

• *Budget of the United States Government, Fiscal Year 19 —* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19 —*
- The United States Budget in Brief, FY 19 —*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

• *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

**The release date for the July 1995 Statement
will be 2:00 pm EST August 21, 1995.**

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 512-1800. The subscription price is
\$35.00 per year (domestic), \$43.75 per year (foreign).
No single copies are sold.

The Monthly Treasury Statement is now available on the Department of Commerce's Economic Bulletin Board.
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Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

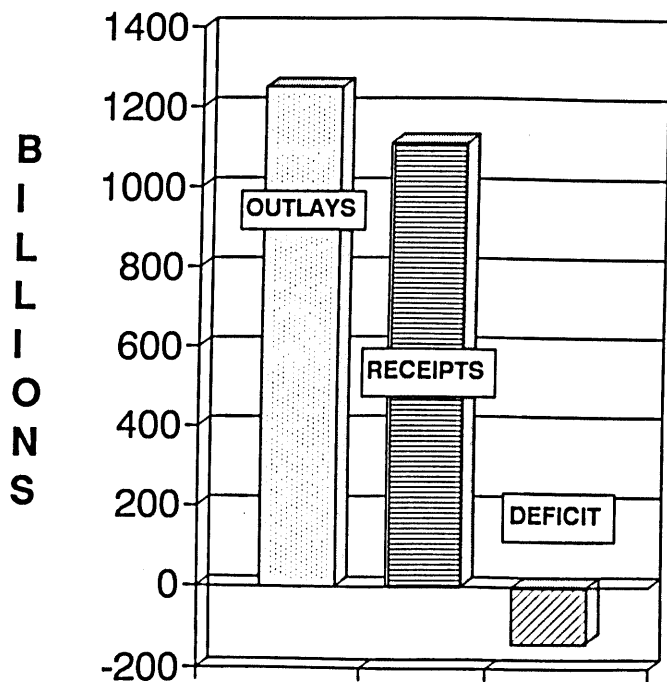
For Fiscal Year 1995 Through July 31, 1995, and Other Periods

DEPT. OF THE TREASURY

Highlight

The budget estimates provided in Tables 2 and 3 are based on the *Mid-Session Review of the FY 1996 Budget*, released by the Office of Management and Budget on July 31, 1995.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH JULY 1995



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1994			
October	78,662	124,085	45,422
November	83,102	121,483	38,381
December	125,403	133,108	7,705
January	122,961	107,713	-15,248
February	73,186	114,752	41,566
March	93,107	125,422	32,315
April	141,321	123,867	-17,454
May	83,541	115,597	32,057
June	138,119	123,269	-14,850
July	84,822	118,020	33,198
August	97,333	121,608	24,275
September	135,895	131,796	-4,099
Year-to-Date	1,257,452	1,460,721	203,269
FY 1995			
October	89,024	120,365	31,342
November	87,673	124,915	37,242
December	130,810	2135,613	4,803
January	131,801	2116,166	-15,635
February	82,544	2120,899	38,355
March	92,532	2143,074	50,543
April	165,392	115,673	-49,720
May	90,405	2129,958	39,553
June	147,868	2135,054	-12,814
July	92,749	106,328	13,579
Year-to-Date	1,110,797	1,248,045	137,248

¹The receipt, outlay and deficit figures differ from the *FY 1996 Budget*, released by the Office of Management and Budget on February 6, 1995, by \$100 million due mainly to revisions in the data following the release of the Final September Monthly Treasury Statement.

²Outlays have been increased in December 1994, January 1995, February 1995, March 1995, May 1995, and June 1995 by \$672 million, \$995 million, \$372 million, \$616 million, \$603 million, and \$757 million to correct disbursements not previously classified by the Department of Defense.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, July 1995 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1994)	Budget Estimates Next Fiscal Year (1996) ¹
Total on-budget and off-budget results:					
Total receipts	92,749	1,110,797	1,357,883	1,024,224	1,414,641
On-budget receipts	65,788	817,722	1,007,654	746,270	1,046,796
Off-budget receipts	26,961	293,075	350,229	277,953	367,845
Reduction in corporate subsidies .....	.....	.....	.....	.....	1,000
Total outlays	106,328	1,248,045	1,517,866	1,207,317	1,578,481
On-budget outlays	80,931	1,016,492	1,228,127	982,988	1,273,064
Off-budget outlays	25,397	231,552	289,739	224,329	305,417
Total surplus (+) or deficit (-)	-13,579	-137,248	-159,983	-183,093	-162,840
On-budget surplus (+) or deficit (-)	-15,143	-198,770	-220,473	-236,717	-225,268
Off-budget surplus (+) or deficit (-)	+1,564	+61,522	+60,490	+53,624	+62,428
Total on-budget and off-budget financing	13,579	137,248	159,983	183,093	162,840
Means of financing:					
Borrowing from the public	10,627	161,835	165,772	144,643	195,312
Reduction of operating cash, increase (-)	11,635	-12,963	5,942	32,221	-10,000
By other means	-8,683	-11,624	-11,731	6,229	-22,472

¹These figures are based on the *Mid-Session Review of the FY 1996 Budget*, released by the Office of Management and Budget on July 31, 1995.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995

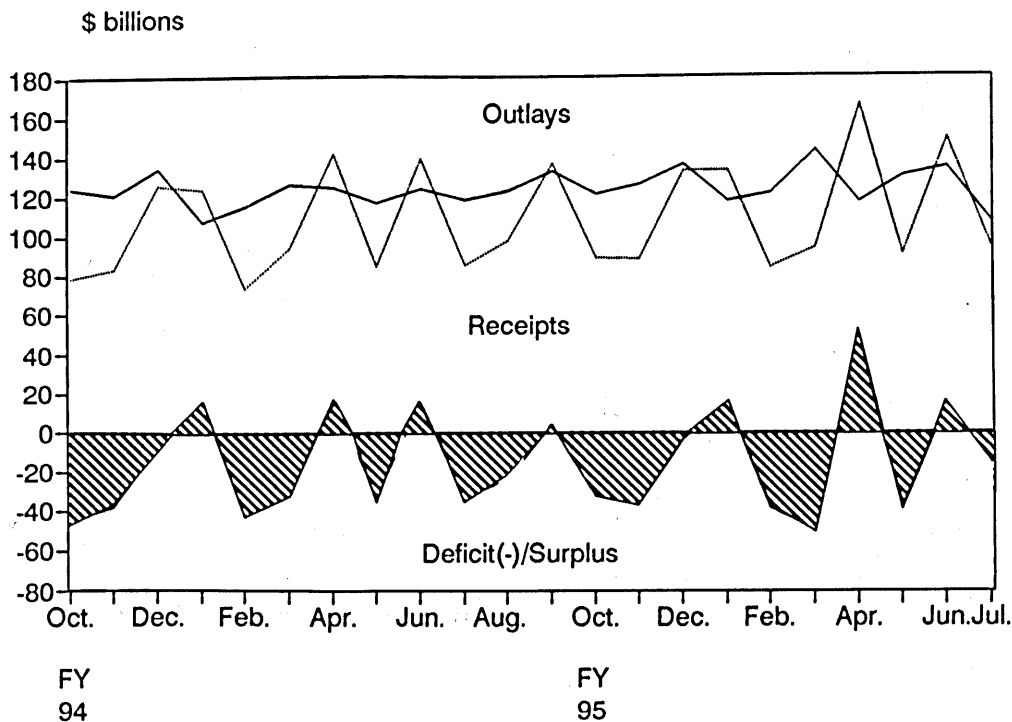


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1994 and 1995

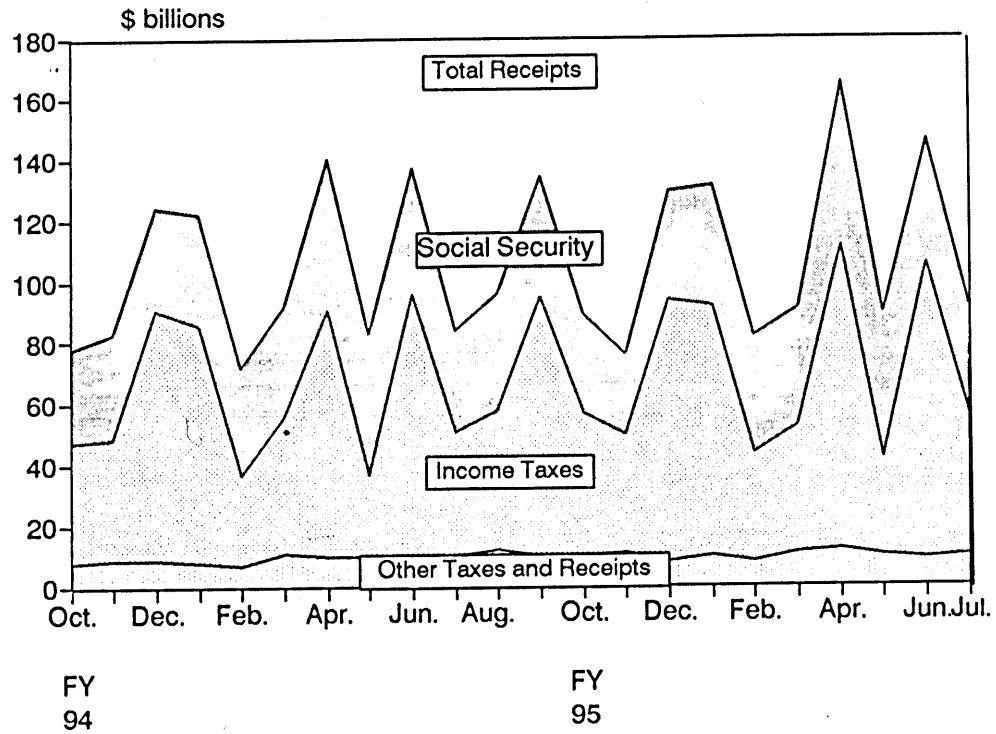


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1994 and 1995

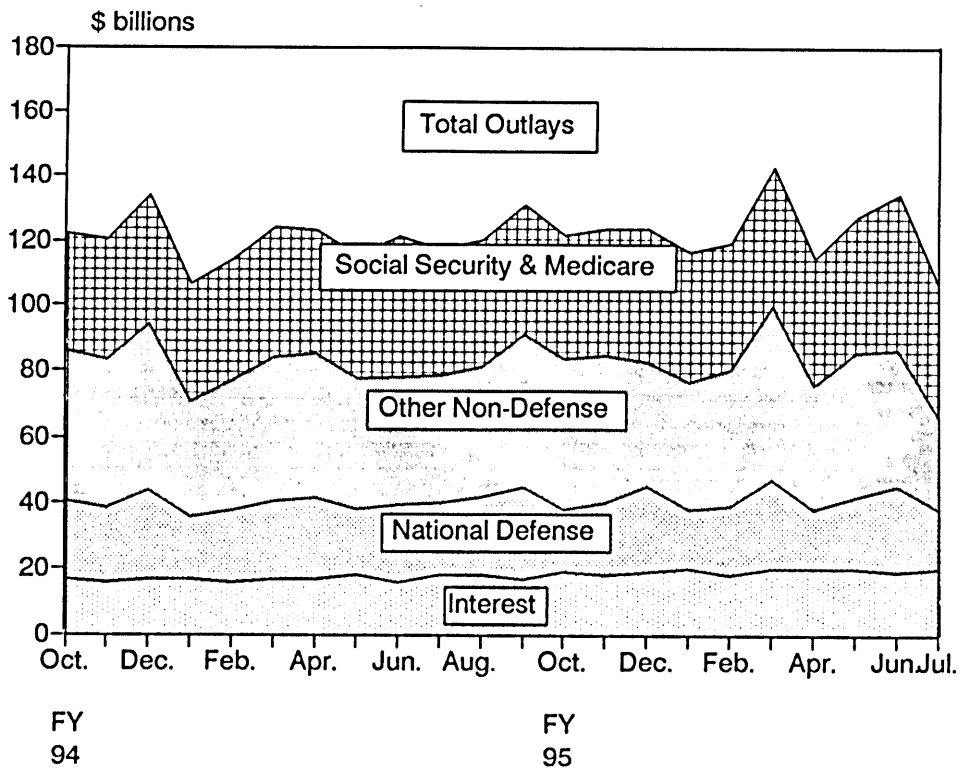


Table 3. Summary of Receipts and Outlays of the U.S. Government, July 1995 and Other Periods
[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	42,819	485,126	441,921	594,369
Corporation income taxes	3,397	121,597	110,012	157,813
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	26,961	293,075	277,953	350,229
Employment taxes and contributions (on-budget)	7,553	83,754	77,222	99,999
Unemployment insurance	1,636	24,189	22,779	28,536
Other retirement contributions	349	3,750	3,859	4,558
Excise taxes	5,074	46,903	43,718	57,710
Estate and gift taxes	1,037	11,976	12,731	14,773
Customs duties	1,603	15,872	16,262	20,230
Miscellaneous receipts	2,320	24,555	17,767	29,666
Total Receipts	92,749	1,110,797	1,024,224	1,357,883
(On-budget)	65,788	817,722	746,270	1,007,654
(Off-budget)	26,961	293,075	277,953	350,229
Budget Outlays				
Legislative Branch	225	2,244	2,165	2,776
The Judiciary	198	2,342	2,181	3,099
Executive Office of the President	22	181	176	192
Funds Appropriated to the President	40	8,836	9,434	10,602
Department of Agriculture	3,479	50,309	51,972	58,275
Department of Commerce	356	2,927	2,428	3,549
Department of Defense—Military	17,127	211,623	219,483	260,320
Department of Defense—Civil	2,616	26,125	25,177	31,207
Department of Education	1,286	24,503	18,914	32,297
Department of Energy	1,366	14,414	14,327	15,942
Department of Health and Human Services	22,706	249,469	230,562	301,758
Department of Housing and Urban Development	2,285	24,283	21,735	28,511
Department of the Interior	563	5,930	5,534	7,362
Department of Justice	1,172	8,955	8,315	11,672
Department of Labor	2,750	27,009	31,798	31,631
Department of State	325	4,520	4,296	5,578
Department of Transportation	3,348	31,647	29,820	39,574
Department of the Treasury:				
Interest on the Public Debt	20,946	289,938	258,717	332,706
Other	606	15,903	11,557	14,952
Department of Veterans Affairs	1,583	29,999	30,039	38,231
Environmental Protection Agency	493	5,175	4,745	6,237
General Services Administration	-684	186	-312	1,034
National Aeronautics and Space Administration	1,032	10,942	10,998	13,693
Office of Personnel Management	3,557	34,388	31,984	40,893
Small Business Administration	14	653	560	702
Social Security Administration	28,313	299,638	286,135	362,391
Other independent agencies:				
Resolution Trust Corporation	-906	-8,986	3,592	-11,263
Other	1,801	2,261	4,544	12,824
Allowances .....	.....	.....	.....	-260
Undistributed offsetting receipts:				
Interest	-129	-91,731	-84,835	-93,444
Other	-10,163	-35,637	-28,725	-45,172
Total outlays	106,328	1,248,045	1,207,317	1,517,866
(On-budget)	80,931	1,016,492	982,988	1,228,127
(Off-budget)	25,397	231,552	224,329	289,739
Surplus (+) or deficit (-)	-13,579	-137,248	-183,093	-159,983
(On-budget)	-15,143	-198,770	-236,717	-220,473
(Off-budget)	+1,564	+61,522	+53,624	+60,490

¹These figures are based on the *Mid Session Review of the FY 1996 Budget*, released by the Office of Management and Budget on July 31, 1995.

²Outlays have been increased by \$4,015 million to correct disbursements not previously classified by the Department of Defense.
Note: Details may not add to totals due to rounding.

Table 4. Receipts of the U.S. Government, July 1995 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	41,532			421,972			384,038		
Presidential Election Campaign Fund	6			66			68		
Other	3,094			144,504			131,221		
Total—Individual income taxes	44,632	1,812	42,819	566,542	81,416	485,126	515,327	73,406	441,921
Corporation income taxes	4,476	1,079	3,397	137,419	15,822	121,597	121,204	11,193	110,012
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	22,754		22,754	220,050		220,050	237,422	745	236,677
Self-Employment Contributions Act taxes	119		119	14,829		14,829	14,424		14,424
Deposits by States	(*)		(*)	1		1	-45		-45
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	22,873		22,873	234,881		234,881	251,802	745	251,057
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	4,066		4,066	54,969		54,969	25,433	80	25,353
Self-Employment Contributions Act taxes	21		21	3,225		3,225	1,543		1,543
Receipts from railroad retirement account									(*)
Deposits by States				(*)		(*)	(*)		(*)
Other									
Total—FDI trust fund	4,087		4,087	58,194		58,194	26,976	80	26,896
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	7,097		7,097	74,079		74,079	68,986	73	68,914
Self-Employment Contributions Act taxes	46		46	6,028		6,028	4,888		4,888
Receipts from Railroad Retirement Board				359		359	394		394
Deposits by States				(*)		(*)	(*)		(*)
Total—FHI trust fund	7,143		7,143	80,466		80,466	74,269	73	74,196
Railroad retirement accounts:									
Rail industry pension fund	259	3	256	2,073	18	2,055	1,943	28	1,915
Railroad Social Security equivalent benefit	154		154	1,234		1,234	1,111		1,111
Total—Employment taxes and contributions	34,517	3	34,514	376,846	18	376,829	356,101	925	355,175
Unemployment insurance:									
State taxes deposited in Treasury	1,150		1,150	19,040		19,040	18,001		18,001
Federal Unemployment Tax Act taxes	496	15	480	5,216	91	5,125	4,813	92	4,720
Railroad unemployment taxes	5		5	23		23	26		26
Railroad debt repayment							32		32
Total—Unemployment insurance	1,651	15	1,636	24,280	91	24,189	22,871	92	22,779
Other retirement contributions:									
Federal employees retirement — employee contributions	344		344	3,676		3,676	3,777		3,777
Contributions for non-federal employees	5		5	74		74	81		81
Total—Other retirement contributions	349		349	3,750		3,750	3,859		3,859
Total—Social insurance taxes and contributions	36,517	18	36,498	404,876	109	404,767	382,830	1,018	381,813
Excise taxes:									
Miscellaneous excise taxes ¹	2,023	-217	2,239	23,817	785	23,033	25,862	716	25,147
Airport and airway trust fund	467	5	461	4,578	26	4,552	4,194	28	4,166
Highway trust fund	2,565	244	2,320	19,388	585	18,803	14,407	490	13,917
Black lung disability trust fund	53		53	515		515	489		489
Total—Excise taxes	5,107	33	5,074	48,299	1,396	46,903	44,952	1,234	43,718
Estate and gift taxes	1,063	26	1,037	12,293	317	11,976	13,029	298	12,731
Customs duties	1,759	156	1,603	17,347	1,475	15,872	16,963	701	16,262
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	2,049		2,049	21,224		21,224	14,820		14,820
All other	272	(*)	271	3,341	9	3,332	2,962	15	2,947
Total — Miscellaneous receipts	2,321	(*)	2,320	24,565	9	24,555	17,782	15	17,767
Total — Receipts	95,874	3,125	92,749	1,211,340	100,544	1,110,797	1,112,087	87,864	1,024,224
Total — On-budget	68,913	3,125	65,788	918,266	100,544	817,722	833,309	87,039	746,270
Total — Off-budget	26,961		26,961	293,075		293,075	278,778	825	277,953

¹Includes amounts for the windfall profits tax pursuant to P.L. 96-223.
... No Transactions.

(*) Less than \$500,000.
Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, July 1995 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	38	(* *)	38	359	2	357	359	1	358
House of Representatives	60	(* *)	60	601	2	599	648	14	634
Joint items	8	.....	8	65	.....	65	62	.....	62
Congressional Budget Office	2	.....	2	18	.....	18	18	.....	18
Architect of the Capitol	20	1	19	155	7	147	162	7	155
Library of Congress	42	.....	42	578	.....	578	429	.....	429
Government Printing Office:									
Revolving fund (net)	2	.....	2	19	.....	19	32	.....	32
General fund appropriations	7	.....	7	80	.....	80	81	.....	81
General Accounting Office	42	.....	42	344	.....	344	360	.....	360
United States Tax Court	4	.....	4	27	.....	27	27	.....	27
Other Legislative Branch agencies	4	.....	4	30	.....	30	26	.....	26
Proprietary receipts from the public .....	.....	1	-1	.....	10	-10	.....	6	-6
Intrabudgetary transactions	-1	.....	-1	-11	.....	-11	-9	.....	-9
Total—Legislative Branch	227	2	225	2,265	21	2,244	2,194	29	2,165
The Judiciary:									
Supreme Court of the United States	2	.....	2	21	.....	21	21	.....	21
Courts of Appeals, District Courts, and other judicial services	190	(* *)	190	2,231	4	2,227	2,068	2	2,066
Other	6	.....	6	94	.....	94	94	.....	94
Total—The Judiciary	198	(* *)	198	2,347	4	2,342	2,184	2	2,181
Executive Office of the President:									
Compensation of the President and the White House Office	4	.....	4	31	.....	31	33	.....	33
Office of Management and Budget	6	.....	6	47	.....	47	48	.....	48
Other	12	.....	12	104	.....	104	94	.....	94
Total—Executive Office of the President	22	.....	22	181	.....	181	176	.....	176
Funds Appropriated to the President:									
International Security Assistance:									
Foreign military loan program	49	30	20	729	491	239	714	492	222
Foreign military financing program	80	.....	80	2,764	.....	2,764	3,672	.....	3,672
Economic support fund	90	.....	90	2,554	.....	2,554	2,519	.....	2,519
Peacekeeping Operations	2	.....	2	65	.....	65	60	.....	60
Other	3	.....	3	26	.....	26	38	.....	38
Proprietary receipts from the public .....	.....	227	-227	.....	708	-708	.....	486	-486
Total—International Security Assistance	223	257	-34	6,138	1,198	4,940	7,002	978	6,024
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association	320	.....	320	1,063	.....	1,063	879	.....	879
International organizations and programs	9	.....	9	478	.....	478	159	.....	159
Other .....	.....	.....	.....	277	.....	277	364	.....	364
Total—Multilateral Assistance	328	.....	328	1,818	.....	1,818	1,402	.....	1,402
Agency for International Development:									
Sustainable development assistance program	132	.....	132	1,108	.....	1,108	1,188	.....	1,188
Assistance for eastern Europe and the Baltic States	18	.....	18	281	.....	281	209	.....	209
Assistance for the new independent States of the former Soviet Union	78	.....	78	702	.....	702	197	.....	197
Development fund for Africa	62	.....	62	619	.....	619	507	.....	507
Operating expenses	44	.....	44	408	.....	408	415	.....	415
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	45	.....	45	44	.....	44
Other	18	10	7	186	47	138	208	53	155
Proprietary receipts from the public .....	.....	54	-54	.....	711	-711	.....	679	-679
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	-2	.....	-2
Total—Agency for International Development	352	64	288	3,349	759	2,590	2,767	732	2,035
Overseas Private Investment Corporation	4	12	-8	40	212	-171	78	174	-96
Peace Corps	22	.....	22	188	.....	188	163	.....	163
Other	8	(* *)	8	80	2	78	78	5	73
Total—International Development Assistance	714	76	638	5,475	973	4,503	4,488	912	3,576
International Monetary Programs	-62	.....	-62	-764	.....	-764	-193	.....	-193
Military Sales Programs:									
Special defense acquisition fund	7	1	6	136	129	7	144	235	-91
Foreign military sales trust fund	976	.....	976	10,864	.....	10,864	11,033	.....	11,033
Kuwait civil reconstruction trust fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Proprietary receipts from the public .....	.....	1,491	-1,491	.....	10,746	-10,746	.....	10,967	-10,967
Other	7	.....	7	33	.....	33	52	.....	52
Total—Funds Appropriated to the President	1,865	1,825	40	21,883	13,046	8,836	22,526	13,092	9,434

Table 5. Outlays of the U.S. Government, July 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	71	.....	71	628	.....	628	595	.....	595
Cooperative State Research Education and Extension Service:									
Cooperative state research activities	33	.....	33	355	.....	355	341	.....	341
Extension Service	30	.....	30	361	.....	361	364	.....	364
Other	1	.....	1	31	.....	31	42	.....	42
Animal and Plant Health Inspection Service	52	.....	52	427	.....	427	390	.....	390
Food Safety and Inspection Service	61	.....	61	447	.....	447	419	.....	419
Agricultural Marketing Service	43	.....	43	589	.....	589	536	1	535
Farm Service Agency:									
Salaries and expenses	67	.....	67	764	.....	764	807	.....	807
Conservation programs	15	.....	15	1,862	.....	1,862	1,903	.....	1,903
Federal crop insurance corporation fund	43	(* *)	43	582	451	130	1,366	354	1,013
Commodity Credit Corporation:									
Price support and related programs	371	1,259	-888	16,468	9,241	7,227	16,259	6,128	10,130
National Wool Act Program	1	.....	1	105	.....	105	207	.....	207
Agricultural credit insurance fund	121	61	60	1,143	1,213	-70	1,850	1,569	281
Other .....	(* *)	.....	(* *)	3	.....	3	3	.....	3
Total—Farm Service Agency	618	1,321	-703	20,927	10,905	10,021	22,394	8,051	14,343
Natural Resources Conservation Service:									
Conservation operations	62	.....	62	484	.....	484	486	.....	486
Watershed and flood prevention operations	20	.....	20	228	.....	228	219	.....	219
Other	10	.....	10	75	.....	75	78	.....	78
Rural Utilities Service:									
Rural electrification and telephone fund	36	116	-80	1,941	2,431	-490	2,219	2,995	-776
Rural development insurance fund	75	49	27	751	402	349	815	488	327
Other	89	11	77	402	157	244	366	403	-37
Rural housing and Community Development Service:									
Rural housing insurance fund	528	216	313	3,277	2,106	1,171	3,471	2,695	776
Other	109	.....	109	336	.....	336	239	.....	239
Foreign Agricultural Service	198	.....	198	970	.....	970	1,209	.....	1,209
Food and Consumer Service:									
Food stamp program	2,045	.....	2,045	21,484	.....	21,484	21,245	.....	21,245
State child nutrition programs	534	.....	534	6,816	.....	6,816	6,407	.....	6,407
Women, infants and children programs	290	.....	290	2,939	.....	2,939	2,696	.....	2,696
Other	34	.....	34	374	.....	374	403	.....	403
Total—Food and Consumer Service	2,904	.....	2,904	31,614	.....	31,614	30,752	.....	30,752
Forest Service:									
National forest system	144	.....	144	1,132	.....	1,132	1,105	.....	1,105
Forest and rangeland protection	47	.....	47	841	.....	841	309	.....	309
Forest service permanent appropriations	19	.....	19	509	.....	509	297	.....	297
Other	79	.....	79	358	.....	358	747	.....	747
Total—Forest Service	289	.....	289	2,839	.....	2,839	2,457	.....	2,457
Other	48	2	45	440	31	409	412	29	382
Proprietary receipts from the public .....	.....	56	-56	.....	753	-753	.....	1,172	-1,172
Intrabudgetary transactions	-28	.....	-28	-28	.....	-28	.....	.....	.....
Total—Department of Agriculture	5,249	1,771	3,479	67,095	16,786	50,309	67,805	15,833	51,972
Department of Commerce:									
Economic Development Administration	46	1	45	305	10	294	213	14	199
Bureau of the Census	6	.....	6	254	.....	254	218	.....	218
Promotion of Industry and Commerce	33	.....	33	313	.....	313	262	.....	262
Science and Technology:									
National Oceanic and Atmospheric Administration	199	1	198	1,652	16	1,636	1,575	12	1,563
National Institute of Standards and Technology	44	.....	44	371	.....	371	115	.....	115
Other	20	2	18	97	26	71	113	27	86
Total—Science and Technology	263	3	261	2,120	42	2,078	1,803	39	1,763
Other	22	.....	22	90	(* *)	90	85	.....	85
Proprietary receipts from the public .....	.....	10	-10	.....	103	-103	.....	100	-100
Intrabudgetary transactions .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	370	13	356	3,082	155	2,927	2,581	153	2,428

Table 5. Outlays of the U.S. Government, July 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	1,328	.....	1,328	20,646	.....	20,646	22,276	.....	22,276
Department of the Navy	1,516	.....	1,516	20,227	.....	20,227	21,826	.....	21,826
Department of the Air Force	987	.....	987	15,438	.....	15,438	14,950	.....	14,950
Total—Military personnel	3,831	.....	3,831	56,311	.....	56,311	59,052	.....	59,052
Operation and maintenance:									
Department of the Army	1,478	.....	1,478	18,154	.....	18,154	16,989	.....	16,989
Department of the Navy	1,882	.....	1,882	17,948	.....	17,948	18,349	.....	18,349
Department of the Air Force	1,610	.....	1,610	19,229	.....	19,229	19,911	.....	19,911
Defense agencies	1,482	.....	1,482	16,017	.....	16,017	16,174	.....	16,174
Total—Operation and maintenance	6,453	.....	6,453	71,348	.....	71,348	71,423	.....	71,423
Procurement:									
Department of the Army	494	.....	494	6,043	.....	6,043	6,842	.....	6,842
Department of the Navy	1,605	.....	1,605	21,685	.....	21,685	21,543	.....	21,543
Department of the Air Force	1,494	.....	1,494	17,166	.....	17,166	19,190	.....	19,190
Defense agencies	287	.....	287	3,227	.....	3,227	3,429	.....	3,429
Total—Procurement	3,880	.....	3,880	48,122	.....	48,122	51,004	.....	51,004
Research, development, test, and evaluation:									
Department of the Army	371	.....	371	4,156	.....	4,156	4,664	.....	4,664
Department of the Navy	588	.....	588	7,103	.....	7,103	6,490	.....	6,490
Department of the Air Force	833	.....	833	10,214	.....	10,214	10,454	.....	10,454
Defense agencies	648	.....	648	6,625	.....	6,625	6,879	.....	6,879
Total—Research, development, test and evaluation ...	2,441	.....	2,441	28,098	.....	28,098	28,488	.....	28,488
Military construction:									
Department of the Army	93	.....	93	788	.....	788	731	.....	731
Department of the Navy	72	.....	72	696	.....	696	475	.....	475
Department of the Air Force	112	.....	112	1,088	.....	1,088	928	.....	928
Defense agencies	352	.....	352	2,863	.....	2,863	1,726	.....	1,726
Total—Military construction	629	.....	629	5,435	.....	5,435	3,860	.....	3,860
Family housing:									
Department of the Army	107	.....	107	991	.....	991	1,063	.....	1,063
Department of the Navy	75	.....	75	907	.....	907	660	.....	660
Department of the Air Force	83	.....	83	862	.....	862	897	.....	897
Defense agencies	12	6	6	130	44	86	94	27	67
Revolving and management funds:									
Department of the Army	-73	.....	-73	-70	.....	-70	67	.....	67
Department of the Navy	-4	.....	-4	164	.....	164	273	.....	273
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	-170	.....	-170	148	.....	148	3,015	.....	3,015
Other	5	(*)	5	-125	3	-128	-277	5	-282
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	(*)	(*)	(*)	.....	(*)
Department of the Navy	3	.....	3	24	3	21	30	12	18
Department of the Air Force	(*)	(*)	(*)	1	1	(*)	6	6	1
Defense agencies	22	.....	22	196	.....	196	157	.....	157
Proprietary receipts from the public:									
Department of the Army .....	.....	18	-18	.....	239	-239	.....	148	-148
Department of the Navy .....	.....	25	-25	.....	56	-56	.....	169	-169
Department of the Air Force .....	.....	103	-103	.....	708	-708	.....	368	-368
Defense agencies .....	.....	-25	25	.....	260	-260	.....	235	-235
Intrabudgetary transactions:									
Department of the Army	-15	.....	-15	1	.....	1	170	.....	170
Department of the Navy	10	.....	10	453	.....	453	459	.....	459
Department of the Air Force	-12	.....	-12	105	.....	105	125	.....	125
Defense agencies	-24	.....	-24	-164	.....	-164	-109	.....	-109
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	2	-2	.....	6	-6
Defense agencies .....	.....	.....	.....	.....	(*)	(*)	.....	(*)	(*)
Total—Department of Defense—Military	17,254	127	17,127	212,937	1,314	211,623	220,458	974	219,483

Table 5. Outlays of the U.S. Government, July 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	90	.....	90	854	.....	854	757	.....	757
Operation and maintenance, general	93	.....	93	1,092	.....	1,092	904	.....	904
Other	101	.....	101	1,130	.....	1,130	1,283	.....	1,283
Proprietary receipts from the public .....	.....	21	-21	.....	124	-124	.....	151	-151
Total—Corps of Engineers	284	21	263	3,076	124	2,952	2,945	151	2,794
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,470	.....	11,470	11,908	.....	11,908
Military retirement fund	2,351	.....	2,351	23,054	.....	23,054	22,200	.....	22,200
Intrabudgetary transactions .....	.....	.....	.....	-11,470	.....	-11,470	-11,908	.....	-11,908
Education benefits	-3	.....	-3	65	.....	65	133	.....	133
Other	7	1	6	68	4	64	64	4	60
Proprietary receipts from the public .....	.....	1	-1	.....	10	-10	.....	9	-9
Total—Department of Defense—Civil	2,639	23	2,616	26,263	138	26,125	25,341	164	25,177
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	497	.....	497	5,982	.....	5,982	5,893	.....	5,893
Impact aid	13	.....	13	721	.....	721	738	.....	738
School improvement programs	62	.....	62	1,170	.....	1,170	1,215	.....	1,215
Other	2	.....	2	102	.....	102	74	.....	74
Total—Office of Elementary and Secondary Education	573	.....	573	7,976	.....	7,976	7,920	.....	7,920
Office of Bilingual Education and Minority Languages Affairs									
Affairs	17	.....	17	183	.....	183	184	.....	184
Office of Special Education and Rehabilitative Services:									
Special education	50	.....	50	2,544	.....	2,544	2,519	.....	2,519
Rehabilitation services and disability research	165	.....	165	1,935	.....	1,935	1,872	.....	1,872
Special institutions for persons with disabilities	13	.....	13	120	.....	120	109	.....	109
Office of Vocational and Adult Education	52	.....	52	1,261	.....	1,261	1,078	.....	1,078
Office of Postsecondary Education:									
College housing loans .....	.....	3	-3	14	57	-43	-2	39	-41
Student financial assistance	234	.....	234	5,542	.....	5,542	5,730	.....	5,730
Federal family education loans	92	.....	92	3,146	.....	3,146	-1,845	.....	-1,845
Higher education	48	.....	48	645	.....	645	590	.....	590
Howard University	16	.....	16	172	.....	172	173	.....	173
Other	19	.....	19	444	.....	444	86	.....	86
Total—Office of Postsecondary Education	409	3	406	9,964	57	9,907	4,731	39	4,692
Office of Educational Research and Improvement									
Departmental management	29	.....	29	334	.....	334	349	.....	349
Proprietary receipts from the public	-12	.....	-12	324	.....	324	315	.....	315
Proprietary receipts from the public .....	.....	7	-7	.....	81	-81	.....	124	-124
Total—Department of Education	1,296	10	1,286	24,641	138	24,503	19,077	163	18,914
Department of Energy:									
Atomic energy defense activities									
Atomic energy defense activities	889	.....	889	9,899	.....	9,899	9,828	.....	9,828
Energy programs:									
General science and research activities	86	.....	86	1,137	.....	1,137	1,057	.....	1,057
Energy supply, R and D activities	273	.....	273	2,702	.....	2,702	2,524	.....	2,524
Uranium supply and enrichment activities	3	.....	3	90	.....	90	279	.....	279
Fossil energy research and development	28	.....	28	354	.....	354	344	.....	344
Energy conservation	46	.....	46	534	.....	534	471	.....	471
Strategic petroleum reserve	15	.....	15	173	.....	173	238	.....	238
Clean coal technology .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	26	.....	26	278	.....	278	232	.....	232
Other	93	(* *)	93	849	1	848	761	2	760
Total—Energy programs	572	(* *)	572	6,117	1	6,116	5,907	2	5,905
Power Marketing Administration									
Departmental administration	148	86	62	1,431	1,575	-144	1,422	1,347	75
Proprietary receipts from the public	41	.....	41	392	.....	392	373	.....	373
Intrabudgetary transactions .....	.....	181	-181	.....	1,463	-1,463	.....	1,455	-1,455
Other	-14	.....	-14	-376	.....	-376	-290	.....	-290
Proprietary receipts from the public .....	.....	2	-2	.....	11	-11	.....	109	-109
Total—Department of Energy	1,636	270	1,366	17,464	3,050	14,414	17,240	2,913	14,327

Table 5. Outlays of the U.S. Government, July 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	77	(* *)	77	700	4	695	654	3	651
Health Resources and Services Administration	307	.....	307	2,178	.....	2,178	2,098	.....	2,098
Indian Health Services	114	.....	114	1,701	.....	1,701	1,436	.....	1,436
Centers for Disease Control and Prevention	123	.....	123	1,485	.....	1,485	1,257	.....	1,257
National Institutes of Health	907	.....	907	9,036	.....	9,036	8,593	.....	8,593
Substance Abuse and Mental Health Services									
Administration	189	.....	189	2,002	.....	2,002	1,993	.....	1,993
Agency for Health Care Policy and Research	17	.....	17	98	.....	98	92	.....	92
Assistant secretary for health	-39	.....	-39	172	.....	172	153	.....	153
Total—Public Health Service	1,696	(* *)	1,696	17,372	4	17,368	16,276	3	16,273
Health Care Financing Administration:									
Grants to States for Medicaid	6,573	.....	6,573	73,572	.....	73,572	67,743	.....	67,743
Payments to health care trust funds	3,752	.....	3,752	39,767	.....	39,767	34,029	.....	34,029
Federal hospital insurance trust fund:									
Benefit payments	8,042	.....	8,042	92,800	.....	92,800	83,823	.....	83,823
Administrative expenses	116	.....	116	1,042	.....	1,042	1,005	.....	1,005
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	8,157	.....	8,157	93,842	.....	93,842	84,828	.....	84,828
Federal supplementary medical insurance trust fund:									
Benefit payments	5,375	.....	5,375	51,960	.....	51,960	47,627	.....	47,627
Administrative expenses	161	.....	161	1,427	.....	1,427	1,406	.....	1,406
Total—FSMI trust fund	5,536	.....	5,536	53,388	.....	53,388	49,033	.....	49,033
Other	-30	.....	-30	16	.....	16	4	.....	4
Total—Health Care Financing Administration	23,988	.....	23,988	260,585	.....	260,585	235,637	.....	235,637
Administration for children and families:									
Family support payments to States	1,441	.....	1,441	14,304	.....	14,304	13,850	.....	13,850
Low income home energy assistance	43	.....	43	1,289	.....	1,289	1,985	.....	1,985
Refugee and entrant assistance	9	.....	9	350	.....	350	312	.....	312
Payments to States for the job opportunities and basic skills training program	68	.....	68	777	.....	777	681	.....	681
State legalization impact assistance grants	18	.....	18	343	.....	343	631	.....	631
Payments to States for the child care and development block grant	63	.....	63	767	.....	767	641	.....	641
Social services block grant	213	.....	213	2,345	.....	2,345	2,262	.....	2,262
Children and families services programs	269	.....	269	3,989	.....	3,989	3,529	.....	3,529
Payments to States for foster care and adoption assistance	212	.....	212	2,609	.....	2,609	2,499	.....	2,499
Other	4	.....	4	24	.....	24	(* *)	.....	(* *)
Total—Administration for children and families	2,341	.....	2,341	26,796	.....	26,796	26,391	.....	26,391
Administration on aging	87	.....	87	793	.....	793	692	.....	692
Departmental management	28	.....	28	378	.....	378	336	.....	336
Proprietary receipts from the public .....	.....	1,682	-1,682	.....	16,683	-16,683	.....	14,738	-14,738
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-3,752	.....	-3,752	-35,815	.....	-35,815	-32,329	.....	-32,329
Payments for tax and other credits:									
Federal hospital insurance trust fund .....	.....	.....	.....	-3,953	.....	-3,953	-1,700	.....	-1,700
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services ..	24,389	1,683	22,706	266,156	16,687	249,469	245,303	14,741	230,562

Table 5. Outlays of the U.S. Government, July 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	18	13	5	151	107	44	130	110	20
Credit accounts:									
Federal housing administration fund	416	379	37	5,324	5,627	-302	4,914	5,355	-440
Housing for the elderly or handicapped fund	-9	55	-64	514	543	-30	684	585	99
Other	48	.....	48	493	.....	493	367	(* *)	366
Rent supplement payments	18	.....	18	137	.....	137	73	.....	73
Homeownership assistance	10	.....	10	99	.....	99	89	.....	89
Rental housing assistance	55	.....	55	545	.....	545	562	.....	562
Rental housing development grants .....	.....	.....	.....	(* *)	.....	(* *)	5	.....	5
Low-rent public housing	44	.....	44	612	.....	612	638	.....	638
Public housing grants	322	.....	322	3,088	.....	3,088	2,720	.....	2,720
College housing grants	2	.....	2	16	(* *)	16	16	.....	16
Lower income housing assistance	762	.....	762	8,331	.....	8,331	8,835	.....	8,835
Section 8 contract renewals	313	.....	313	4,213	.....	4,213	2,815	.....	2,815
Other	16	.....	16	148	.....	148	57	.....	57
Total—Housing programs	2,015	447	1,568	23,671	6,277	17,394	21,906	6,050	15,856
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	5	(* *)	5	266	200	66	296	200	96
Payments for operation of low-income housing projects	218	.....	218	2,246	.....	2,246	2,128	.....	2,128
Community Partnerships Against Crime	16	.....	16	146	.....	146	136	.....	136
Other	4	.....	4	22	.....	22	(* *)	.....	(* *)
Total—Public and Indian Housing programs	242	(* *)	242	2,681	200	2,480	2,559	200	2,360
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	(* *)	(* *)	(* *)	1	-1	(* *)	1	-1
Guarantees of mortgage-backed securities	20	87	-67	271	659	-388	854	1,238	-384
Total—Government National Mortgage Association	20	88	-68	271	660	-389	854	1,239	-385
Community Planning and Development:									
Community Development Grants	377	.....	377	3,561	.....	3,561	2,945	.....	2,945
Home investment partnerships program	87	.....	87	951	.....	951	602	.....	602
Other	45	9	37	286	95	191	241	105	137
Total—Community Planning and Development	510	9	501	4,798	95	4,703	3,788	105	3,683
Management and Administration	66	.....	66	422	.....	422	411	.....	411
Other	9	.....	9	51	.....	51	35	.....	35
Proprietary receipts from the public .....	.....	35	-35	.....	372	-372	.....	219	-219
Offsetting governmental receipts .....	.....	.....	.....	.....	5	-5	.....	5	-5
Total—Department of Housing and Urban Development	2,863	578	2,285	31,892	7,610	24,283	29,553	7,818	21,735
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	64	.....	64	605	.....	605	550	.....	550
Other	21	.....	21	311	.....	311	209	.....	209
Minerals Management Service	50	.....	50	556	.....	556	619	.....	619
Office of Surface Mining Reclamation and Enforcement	28	.....	28	257	.....	257	253	.....	253
Total—Land and minerals management	162	.....	162	1,730	.....	1,730	1,631	.....	1,631
Water and science:									
Bureau of Reclamation:									
Construction program	25	.....	25	229	.....	229	248	.....	248
Operation and maintenance	21	.....	21	206	.....	206	219	.....	219
Other	33	6	27	333	140	193	380	122	258
Central Utah project .....	(* *)	.....	(* *)	26	.....	26	25	.....	25
United States Geological Survey	46	.....	46	465	.....	465	502	.....	502
Bureau of Mines	16	2	14	144	21	123	160	23	137
Total—Water and science	141	7	134	1,403	161	1,243	1,534	146	1,389
Fish and wildlife and parks:									
United States Fish and Wildlife Service	80	.....	80	1,017	.....	1,017	991	.....	991
National Biological Survey	8	.....	8	112	.....	112	83	.....	83
National Park Service	129	.....	129	1,267	.....	1,267	1,200	.....	1,200
Total—Fish and wildlife and parks	218	.....	218	2,396	.....	2,396	2,273	.....	2,273

Table 5. Outlays of the U.S. Government, July 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:—Continued									
Bureau of Indian Affairs:									
Operation of Indian programs	149	.....	149	1,237	.....	1,237	1,156	.....	1,156
Indian tribal funds	22	.....	22	238	.....	238	228	.....	228
Other	22	2	20	364	10	354	371	8	363
Total—Bureau of Indian Affairs	193	2	191	1,838	10	1,828	1,755	8	1,747
Territorial and international affairs	24	.....	24	401	.....	401	235	.....	235
Departmental offices	8	.....	8	82	.....	82	110	.....	110
Proprietary receipts from the public .....	.....	156	-156	.....	1,521	-1,521	.....	1,626	-1,626
Intrabudgetary transactions	-17	.....	-17	-226	.....	-226	-225	.....	-225
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	3	-3	.....	(* *)	(* *)
Total—Department of the Interior	729	166	563	7,625	1,695	5,930	7,314	1,780	5,534
Department of Justice:									
Legal activities	341	.....	341	2,317	.....	2,317	2,081	.....	2,081
Federal Bureau of Investigation	169	.....	169	1,672	.....	1,672	1,754	.....	1,754
Drug Enforcement Administration	106	.....	106	682	.....	682	652	.....	652
Immigration and Naturalization Service	195	.....	195	1,473	.....	1,473	1,254	.....	1,254
Federal Prison System	290	11	278	2,387	107	2,280	1,971	98	1,872
Office of Justice Programs	65	.....	65	588	.....	588	708	.....	708
Other	109	.....	109	693	.....	693	482	.....	482
Intrabudgetary transactions	-4	.....	-4	-49	.....	-49	-28	.....	-28
Offsetting governmental receipts .....	.....	86	-86	.....	701	-701	.....	460	-460
Total—Department of Justice	1,269	97	1,172	9,762	808	8,955	8,873	558	8,315
Department of Labor:									
Employment and Training Administration:									
Training and employment services	420	.....	420	3,713	.....	3,713	3,424	.....	3,424
Community Service Employment for Older Americans ...	31	.....	31	330	.....	330	321	.....	321
Federal unemployment benefits and allowances	18	.....	18	175	.....	175	122	.....	122
State unemployment insurance and employment service operations	-21	.....	-21	46	.....	46	241	.....	241
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	619	.....	619	2,577	.....	2,577
Total—Employment and Training Administration	428	.....	428	4,783	.....	4,783	4,565	.....	4,565
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,709	.....	1,709	18,300	.....	18,300	23,526	.....	23,526
State administrative expenses	273	.....	273	2,661	.....	2,661	2,553	.....	2,553
Federal administrative expenses	9	.....	9	170	.....	170	151	.....	151
Veterans employment and training	14	.....	14	152	.....	152	155	.....	155
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	3	.....	3	51	.....	51	56	.....	56
Other	2	.....	2	16	.....	16	17	.....	17
Total—Unemployment trust fund	2,011	.....	2,011	21,351	.....	21,351	26,458	.....	26,458
Other	7	.....	7	71	.....	71	74	.....	74
Total—Employment and Training Administration	2,466	.....	2,466	26,305	.....	26,305	33,217	.....	33,217
Pension Benefit Guaranty Corporation	84	86	-2	1,141	1,290	-149	984	1,254	-270
Employment Standards Administration:									
Salaries and expenses	19	.....	19	200	.....	200	191	.....	191
Special benefits	150	.....	150	305	.....	305	332	.....	332
Black lung disability trust fund	46	.....	46	478	.....	478	503	.....	503
Other	11	.....	11	115	.....	115	107	.....	107
Occupational Safety and Health Administration	23	.....	23	244	.....	244	240	.....	240
Bureau of Labor Statistics	31	.....	31	237	.....	237	235	.....	235
Other	27	.....	27	378	.....	378	383	.....	383
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	5	-5	.....	3	-3
Intrabudgetary transactions	-21	.....	-21	-1,100	.....	-1,100	-3,138	.....	-3,138
Total—Department of Labor	2,837	87	2,750	28,304	1,295	27,009	33,055	1,257	31,798

Table 5. Outlays of the U.S. Government, July 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	88	.....	88	1,280	.....	1,280	1,387	.....	1,387
Acquisition and maintenance of buildings abroad	38	.....	38	437	.....	437	460	.....	460
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	129	.....	129	125	.....	125
Foreign Service retirement and disability fund	39	.....	39	373	.....	373	339	.....	339
Other	30	.....	30	396	.....	396	226	.....	226
Total—Administration of Foreign Affairs	195	.....	195	2,616	.....	2,616	2,537	.....	2,537
International organizations and Conferences	23	.....	23	1,357	.....	1,357	1,183	.....	1,183
Migration and refugee assistance	92	.....	92	618	.....	618	603	.....	603
Other	14	.....	14	111	.....	111	150	.....	150
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	1	-1
Intrabudgetary transactions .....	(* *)	.....	(* *)	-182	.....	-182	-176	.....	-176
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	325	(* *)	325	4,520	(* *)	4,520	4,297	1	4,296
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,709	.....	1,709	15,276	.....	15,276	14,514	.....	14,514
Other	14	.....	14	152	.....	152	123	.....	123
Other programs	22	.....	22	167	.....	167	175	.....	175
Total—Federal Highway Administration	1,745	.....	1,745	15,595	.....	15,595	14,811	.....	14,811
National Highway Traffic Safety Administration	25	.....	25	226	.....	226	211	.....	211
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	98	.....	98	806	.....	806	491	.....	491
Other	23	(* *)	22	193	9	184	312	17	295
Total—Federal Railroad Administration	121	(* *)	121	999	9	990	803	17	786
Federal Transit Administration:									
Formula grants	125	.....	125	768	.....	768	-64	.....	-64
Discretionary grants	174	.....	174	1,693	.....	1,693	1,329	.....	1,329
Other	38	.....	38	1,283	.....	1,283	1,881	.....	1,881
Total—Federal Transit Administration	336	.....	336	3,743	.....	3,743	3,147	.....	3,147
Federal Aviation Administration:									
Operations	175	.....	175	1,592	.....	1,592	1,959	.....	1,959
Airport and airway trust fund:									
Grants-in-aid for airports	151	.....	151	1,439	.....	1,439	1,321	.....	1,321
Facilities and equipment	194	.....	194	2,156	.....	2,156	1,900	.....	1,900
Research, engineering and development	19	.....	19	188	.....	188	179	.....	179
Operations	204	.....	204	2,137	.....	2,137	1,816	.....	1,816
Total—Airport and airway trust fund	567	.....	567	5,920	.....	5,920	5,216	.....	5,216
Other .....	(* *)	.....	(* *)	(* *)	2	-2	(* *)	1	-1
Total—Federal Aviation Administration	742	.....	742	7,512	2	7,510	7,176	1	7,174
Coast Guard:									
Operating expenses	174	.....	174	2,072	.....	2,072	2,014	.....	2,014
Acquisition, construction, and improvements	25	.....	25	216	.....	216	287	.....	287
Retired pay	57	.....	57	451	.....	451	415	.....	415
Other	27	1	27	251	5	246	291	5	286
Total—Coast Guard	284	1	283	2,991	5	2,986	3,007	5	3,002
Maritime Administration	79	15	63	602	207	396	709	290	420
Other	41	1	40	302	8	294	321	6	315
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	6	-6	.....	9	19
Intrabudgetary transactions .....	.....	.....	.....	(* *)	.....	(* *)	19	.....	-56
Offsetting governmental receipts .....	.....	7	-7	.....	86	-86	.....	56	.....
Total—Department of Transportation	3,373	25	3,348	31,970	322	31,647	30,204	384	29,820

Table 5. Outlays of the U.S. Government, July 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-76	2	-78	-2,268	18	-2,286	-1,115	10	-1,125
Other	72	.....	72	233	.....	233	162	.....	162
Financial Management Service:									
Salaries and expenses	25	.....	25	201	.....	201	189	.....	189
Payment to the Resolution Funding Corporation	577	.....	577	2,328	.....	2,328	2,328	.....	2,328
Claims, judgements, and relief acts	49	.....	49	792	.....	792	417	.....	417
Net interest paid to loan guarantee financing accounts .....	.....	.....	.....	777	.....	777	2	.....	2
Other	-2	.....	-2	68	.....	68	121	.....	121
Total—Financial Management Service	649	.....	649	4,166	.....	4,166	3,057	.....	3,057
Federal Financing Bank	-113	.....	-113	225	.....	225	224	.....	224
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	44	.....	44	321	.....	321	314	.....	314
Internal revenue collections for Puerto Rico	17	.....	17	167	.....	167	165	.....	165
United States Customs Service	185	.....	185	1,501	.....	1,501	1,569	.....	1,569
Bureau of Engraving and Printing	-4	.....	-4	-16	.....	-16	-20	.....	-20
United States Mint	2	.....	2	-110	.....	-110	53	.....	53
Bureau of the Public Debt	18	.....	18	256	.....	256	234	.....	234
Internal Revenue Service:									
Processing, assistance, and management	241	.....	241	1,586	.....	1,586	1,524	.....	1,524
Tax law enforcement	523	.....	523	3,586	.....	3,586	3,130	.....	3,130
Information systems	158	.....	158	1,319	.....	1,319	997	.....	997
Payment where earned income credit exceeds liability for tax	226	.....	226	14,915	.....	14,915	10,824	.....	10,824
Health insurance supplement to earned income credit ..	.....	.....	.....	.....	.....	.....	769	.....	769
Refunding internal revenue collections, interest	103	.....	103	2,323	.....	2,323	2,251	.....	2,251
Other	1	.....	1	2	(*)	2	-2	.....	-2
Total—Internal Revenue Service	1,252	.....	1,252	23,732	(*)	23,731	19,491	.....	19,491
United States Secret Service	57	.....	57	454	.....	454	414	.....	414
Comptroller of the Currency	38	67	-29	339	268	72	308	297	11
Office of Thrift Supervision	11	70	-59	134	152	-18	150	90	60
Interest on the public debt:									
Public issues (accrual basis)	20,294	.....	20,294	194,235	.....	194,235	171,855	.....	171,855
Special issues (cash basis)	652	.....	652	95,703	.....	95,703	86,862	.....	86,862
Total—Interest on the public debt	20,946	.....	20,946	289,938	.....	289,938	258,717	.....	258,717
Other	7	.....	7	48	.....	48	46	.....	46
Proprietary receipts from the public .....	.....	334	-334	.....	3,594	-3,594	.....	2,481	-2,481
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-992	.....	-992	-8,372	.....	-8,372	-9,979	.....	-9,979
Offsetting governmental receipts .....	.....	88	-88	.....	873	-873	.....	638	-638
Total—Department of the Treasury	22,112	560	21,552	310,746	4,905	305,841	273,790	3,516	270,274

Table 5. Outlays of the U.S. Government, July 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,239	.....	1,239	13,186	.....	13,186	12,561	.....	12,561
Other	48	20	28	572	225	347	573	221	351
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	68	60	7	781	453	328	1,267	590	677
Loan guaranty revolving fund	25	39	-14	380	347	32	515	401	115
Other	11	5	5	143	112	31	295	197	97
Compensation and pensions	99	.....	99	13,467	.....	13,467	14,295	.....	14,295
Readjustment benefits	57	.....	57	1,033	.....	1,033	975	.....	975
Post-Vietnam era veterans education account	2	.....	2	50	.....	50	69	.....	69
Insurance funds:									
National service life	104	.....	104	1,044	.....	1,044	1,030	.....	1,030
United States government life	2	.....	2	15	.....	15	16	.....	16
Veterans special life	10	3	7	119	172	-53	109	171	-63
Other .....	(*)	.....	(*)	33	.....	33	2	.....	2
Total—Veterans Benefits Administration	376	107	269	17,065	1,085	15,981	18,572	1,359	17,213
Construction	57	.....	57	524	(*)	524	553	(*)	553
Departmental administration	70	.....	70	809	.....	809	856	.....	856
Proprietary receipts from the public:									
National service life .....	.....	23	-23	.....	227	-227	.....	287	-287
United States government life .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Other .....	.....	57	-57	.....	604	-604	.....	1,181	-1,181
Intrabudgetary transactions .....	(*)	.....	(*)	-17	.....	-17	-29	.....	-29
Total—Department of Veterans Affairs	1,790	207	1,583	32,139	2,140	29,999	33,087	3,048	30,039
Environmental Protection Agency:									
Program and research operations	65	.....	65	720	.....	720	691	.....	691
Abatement, control, and compliance	151	.....	151	1,178	.....	1,178	1,122	.....	1,122
Water infrastructure financing	142	.....	142	1,922	.....	1,922	1,601	.....	1,601
Hazardous substance superfund	112	.....	112	1,198	.....	1,198	1,146	.....	1,146
Other	36	(*)	36	634	1	633	618	3	615
Proprietary receipts from the public .....	.....	13	-13	.....	219	-219	.....	172	-172
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	-250	.....	-250
Offsetting governmental receipts .....	.....	(*)	(*)	.....	8	-8	.....	8	-8
Total—Environmental Protection Agency	506	13	493	5,402	227	5,175	4,928	183	4,745
General Services Administration:									
Real property activities	-643	.....	-643	-245	.....	-245	-489	.....	-489
Personal property activities	-32	.....	-32	196	.....	196	-17	.....	-17
Other	-8	.....	-8	235	.....	235	198	.....	198
Proprietary receipts from the public .....	.....	1	-1	.....	1	-1	.....	4	-4
Total—General Services Administration	-683	1	-684	187	1	186	-308	4	-312
National Aeronautics and Space Administration:									
Human space flight	403	.....	403	2,643	.....	2,643	.....	.....	.....
Science, aeronautics and technology	308	.....	308	1,927	.....	1,927	.....	.....	.....
Mission support	174	.....	174	1,615	.....	1,615	.....	.....	.....
Research and development	108	.....	108	3,074	.....	3,074	5,354	.....	5,354
Space flight, control and data communications	21	.....	21	1,321	.....	1,321	3,982	.....	3,982
Construction of facilities	16	.....	16	255	.....	255	314	.....	314
Research and program management	1	.....	1	96	.....	96	1,334	.....	1,334
Other	1	.....	1	12	.....	12	13	.....	13
Total—National Aeronautics and Space Administration	1,032	.....	1,032	10,942	.....	10,942	10,998	.....	10,998
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	378	.....	378	3,370	.....	3,370	3,244	.....	3,244
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,276	.....	3,276	31,972	.....	31,972	30,155	.....	30,155
Employees life insurance fund	1	163	-163	1,335	2,091	-756	1,138	2,096	-958
Employees and retired employees health benefits fund	1,336	1,276	60	13,032	13,260	-229	12,696	13,261	-565
Other	8	.....	8	58	.....	58	136	.....	136
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-27	.....	-27	-28	.....	-28
Total—Office of Personnel Management	4,996	1,439	3,557	49,739	15,351	34,388	47,341	15,358	31,984

Table 5. Outlays of the U.S. Government, July 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan fund	27	61	-34	338	368	-30	411	338	73
Disaster loan fund	(*)	16	-16	384	193	191	242	234	8
Other	2	1	1	17	13	4	18	11	7
Other	63	(*)	63	489	1	488	473	(*)	473
Total—Small Business Administration	92	78	14	1,228	575	653	1,144	584	560
Social Security Administration:									
Payments to Social Security trust funds	1,577	.....	1,577	5,448	.....	5,448	5,666	.....	5,666
Special benefits for disabled coal miners	58	.....	58	600	.....	600	646	.....	646
Supplemental security income program	330	.....	330	19,873	.....	19,873	20,142	.....	20,142
Office of the Inspector General	-1	.....	-1	(*)	.....	(*)	.....	.....	.....
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	24,255	.....	24,255	239,913	.....	239,913	229,697	.....	229,697
Administrative expenses	186	.....	186	1,489	.....	1,489	1,391	.....	1,391
Payment to railroad retirement account .....	.....	.....	.....	4,052	.....	4,052	3,420	.....	3,420
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	24,442	.....	24,442	245,454	.....	245,454	234,507	.....	234,507
Federal disability insurance trust fund (off-budget):									
Benefit payments	3,461	.....	3,461	33,315	.....	33,315	30,502	.....	30,502
Administrative expenses	96	.....	96	892	.....	892	823	.....	823
Payment to railroad retirement account .....	.....	.....	.....	68	.....	68	106	.....	106
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,557	.....	3,557	34,275	.....	34,275	31,430	.....	31,430
Proprietary receipts from the public:									
On-budget .....	.....	73	-73	.....	557	-557	.....	585	-585
Off-budget .....	.....	(*)	(*)	.....	9	-9	.....	11	-11
Intrabudgetary transactions:									
On-budget .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Off-budget ^a	-1,577	.....	-1,577	-5,447	.....	-5,447	-5,661	.....	-5,661
Total—Social Security Administration	28,386	73	28,313	300,203	566	299,638	286,730	595	286,135
Other independent agencies:									
Board for International Broadcasting	21	.....	21	203	.....	203	148	.....	148
Corporation for National and Community Service	36	.....	36	346	.....	346	167	.....	167
Corporation for Public Broadcasting .....	.....	.....	.....	286	.....	286	275	.....	275
District of Columbia:									
Federal payment .....	.....	.....	.....	714	.....	714	698	.....	698
Other	3	.....	3	8	12	-4	2	12	-10
Equal Employment Opportunity Commission	22	(*)	22	201	1	200	194	1	194
Export-Import Bank of the United States	23	134	-111	1,064	1,107	-43	865	1,701	-836
Federal Communications Commission	21	5	16	148	44	104	123	34	89
Federal Deposit Insurance Corporation:									
Bank insurance fund	516	322	194	2,238	9,481	-7,243	2,689	9,265	-6,576
Savings association insurance fund	1	20	-19	88	1,032	-944	22	563	-542
FSLIC resolution fund	13	83	-69	1,641	1,037	603	1,764	2,621	-857
Affordable housing and bank enterprise .....	(*)	.....	(*)	4	.....	4	4	.....	4
Total—Federal Deposit Insurance Corporation	530	424	106	3,971	11,550	-7,579	4,478	12,449	-7,971
Federal Emergency Management Agency:									
Public enterprise funds	258	23	235	690	289	401	322	358	-35
Disaster relief	154	.....	154	1,928	.....	1,928	3,106	.....	3,106
Emergency management planning and assistance	24	.....	24	240	.....	240	189	.....	189
Other	27	(*)	27	256	16	239	222	.....	222
Federal Trade Commission	-30	.....	-30	33	.....	33	53	.....	53
Interstate Commerce Commission	3	.....	3	31	.....	31	35	.....	35
Legal Services Corporation	34	.....	34	363	.....	363	330	.....	330
National Archives and Records Administration	22	(*)	22	186	(*)	185	215	(*)	215
National Credit Union Administration:									
Credit union share insurance fund	13	16	-3	25	282	-256	-12	229	-241
Central liquidity facility .....	.....	.....	.....	5	5	(*)	54	54	(*)
Other	-6	(*)	-6	-10	4	-14	28	49	-20

Table 5. Outlays of the U.S. Government, July 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	13	.....	13	145	.....	145	143	.....	143
National Endowment for the Humanities	17	.....	17	140	.....	140	138	.....	138
National Labor Relations Board	22	.....	22	150	.....	150	145	.....	145
National Science Foundation	236	.....	236	2,206	.....	2,206	2,123	.....	2,123
Nuclear Regulatory Commission	45	18	27	441	402	39	447	365	82
Panama Canal Commission	52	51	1	468	516	-47	437	465	-28
Postal Service:									
Public enterprise funds (off-budget)	3,965	4,153	-188	41,254	45,414	-4,160	39,410	40,946	-1,536
Payment to the Postal Service fund	23	.....	23	130	.....	130	130	.....	130
Railroad Retirement Board:									
Federal windfall subsidy	21	.....	21	211	.....	211	226	.....	226
Federal payments to the railroad retirement accounts ...	53	.....	53	225	.....	225	51	.....	51
Rail industry pension fund:									
Benefit payments	234	.....	234	2,346	.....	2,346	2,367	.....	2,367
Advances from FOASDI fund	-92	.....	-92	-916	.....	-916	-904	.....	-904
OASDI certifications	92	.....	92	916	.....	916	904	.....	904
Administrative expenses	6	.....	6	60	.....	60	61	.....	61
Interest on refunds of taxes .....	(*)	.....	(*)	17	.....	17	15	.....	15
Other .....	(*)	.....	(*)	5	.....	5	6	.....	6
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	-4,120	.....	-4,120	-3,526	.....	-3,526
Other	-53	.....	-53	2	.....	2	181	.....	181
Supplemental annuity pension fund:									
Benefit payments	7	.....	7	76	.....	76	81	.....	81
Interest on refund of taxes .....	(*)	.....	(*)	1	.....	1	.....	.....	.....
Railroad Social Security equivalent benefit account:									
Benefit payments	410	.....	410	4,081	.....	4,081	3,982	.....	3,982
Interest on refund of taxes .....	(*)	.....	(*)	(*)	.....	(*)	.....	.....	.....
Other .....	(*)	.....	(*)	1	.....	1	3	.....	3
Total—Railroad Retirement Board	678	.....	678	2,904	.....	2,904	3,448	.....	3,448
Resolution Trust Corporation	345	1,251	-906	4,303	13,289	-8,986	15,916	12,324	3,592
Securities and Exchange Commission	12	.....	12	102	.....	102	54	.....	54
Smithsonian Institution	40	.....	40	357	.....	357	329	.....	329
Tennessee Valley Authority	766	655	111	7,736	6,408	1,328	8,052	6,938	1,114
United States Information Agency	92	.....	92	922	(*)	922	907	(*)	907
Other	332	170	162	2,411	1,742	670	2,054	1,167	887
Total—Other independent agencies	7,795	6,900	895	74,356	81,081	-6,725	85,227	77,092	8,135
Undistributed offsetting receipts:									
Other interest .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(*)	.....	(*)	(*)	.....	(*)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,024	.....	-1,024	-10,210	.....	-10,210	-10,680	.....	-10,680
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	-153	.....	-153	-1,519	.....	-1,519	-1,511	.....	-1,511
Postal Service employer contributions	-48	.....	-48	-468	.....	-468	-435	.....	-435
Payments for military service credits	-61	.....	-61	-61	.....	-61	-78	.....	-78
Department of State:									
Foreign Service retirement and disability fund	-9	.....	-9	-89	.....	-89	-91	.....	-91
Office of Personnel Management:									
Civil service retirement and disability fund	-789	.....	-789	-8,154	.....	-8,154	-8,268	.....	-8,268
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-446	.....	-446	-4,318	.....	-4,318	-4,532	.....	-4,532
Payments for military service credits	-242	.....	-242	-225	.....	-225	-294	.....	-294
Federal disability insurance trust fund:									
Federal employer contributions	-80	.....	-80	-771	.....	-771	-487	.....	-487
Payments for military service credits	-50	.....	-50	-67	.....	-67	-32	.....	-32
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	(*)	.....	(*)	(*)	.....	(*)
Total—Employer share, employee retirement	-2,901	.....	-2,901	-25,882	.....	-25,882	-26,407	.....	-26,407

Table 5. Outlays of the U.S. Government, July 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund				-14		-14	-13		-13
Department of Defense—Civil:									
Corps of Engineers	-6		-6	-26		-26	-14		-14
Military retirement fund	71		71	-10,655		-10,655	-10,063		-10,063
Education benefits fund	-2		-2	-37		-37	-41		-41
Soldiers' and airmen's home permanent fund	-2		-2	-8		-8	-9		-9
Other				-1		-1	-1		-1
Department of Health and Human Services:									
Federal hospital insurance trust fund	-4		-4	-10,818		-10,818	-10,563		-10,563
Federal supplementary medical insurance trust fund ..	-12		-12	-1,807		-1,807	-2,071		-2,071
Department of Labor:									
Unemployment trust fund	-4		-4	-2,687		-2,687	-2,472		-2,472
Department of State:									
Foreign Service retirement and disability fund	(* *)		(* *)	-611		-611	-570		-570
Department of Transportation:									
Highway trust fund	-6		-6	-1,122		-1,122	-1,380		-1,380
Airport and airway trust fund	-2		-2	-744		-744	-824		-824
Oil spill liability trust fund	-3		-3	-9		-9	-7		-7
Department of Veterans Affairs:									
National service life insurance fund	(* *)		(* *)	-1,072		-1,072	-1,078		-1,078
United States government life Insurance Fund	(* *)		(* *)	-9		-9	-10		-10
Environmental Protection Agency	(* *)		(* *)	-2		-2	-1		-1
National Aeronautics and Space Administration	(* *)		(* *)	-1		-1	-1		-1
Office of Personnel Management:									
Civil service retirement and disability fund	-3		-3	-27,994		-27,994	-26,074		-26,074
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund ...	-17		-17	-31,318		-31,318	-28,389		-28,389
Federal disability insurance trust fund	-3		-3	-1,862		-1,862	-666		-666
Independent agencies:									
Railroad Retirement Board	-123		-123	-718		-718	-453		-453
Other	-4		-4	-20		-20	-12		-12
Other	-9		-9	-196		-196	-124		-124
Total—Interest received by trust funds	-129		-129	-91,731		-91,731	-84,835		-84,835
Rents and royalties on the outer continental shelf lands ..		228	-228		2,110	-2,110		2,317	-2,317
Sale of major assets									
Spectrum auction proceeds		7,034	-7,034		7,644	-7,644			
Total—Undistributed offsetting receipts	-3,030	7,262	-10,292	-117,614	9,754	-127,368	-111,243	2,318	-113,560
Total outlays	129,537	23,209	106,328	1,425,715	177,671	1,248,045	1,369,875	162,558	1,207,317
Total on-budget	99,987	19,056	80,931	1,148,741	132,248	1,016,492	1,104,590	121,602	982,988
Total off-budget	29,550	4,153	25,397	276,975	45,423	231,552	265,286	40,956	224,329
Total surplus (+) or deficit			-13,579			-137,248			-183,093
Total on-budget			-15,143			-198,770			-236,717
Total off-budget			+1,564			+61,522			+53,624

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	38,203	39,796
Receipts from off-budget federal entities		
Intrabudgetary transactions	188,977	179,955
Governmental receipts	9,752	1,647
Total receipts offset against outlays	236,932	221,398

¹Outlays have been increased by \$4,015 million to correct disbursements not previously classified by the Department of Defense.

²Includes prior adjustments.

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

⁴The Postal Service accounting is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through July 21st and estimates for \$497 million through July 31st.

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, July 1995 and Other Periods
 (\$ millions)

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	8,780	267,402	224,873	4,677,750	4,936,372	4,945,152
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	8,780	267,402	224,873	4,692,750	4,951,372	4,960,152
Plus premium on public debt securities	-8	-79	-25	1,333	1,262	1,254
Less discount on public debt securities	-252	2,931	-9,230	78,631	81,814	81,562
Total public debt securities net of Premium and discount	9,024	264,391	234,078	4,615,453	4,870,821	4,879,845
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)						
Total federal securities	9,016	263,060	236,683	4,643,638	4,897,682	4,906,699
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	-1,377	102,099	80,046	1,213,104	1,316,581	1,315,204
Less discount on federal securities held as investments of government accounts	234	874	-11,993	1,684	2,324	2,558
Net federal securities held as investments of government accounts	-1,611	101,225	92,039	1,211,421	1,314,257	1,312,646
Total borrowing from the public	10,627	161,835	144,643	3,432,218	3,583,426	3,594,053
Accrued interest payable to the public	5,469	6,894	7,507	43,287	44,712	50,181
Allocations of special drawing rights	-45	452	122	7,189	7,686	7,641
Deposit funds	-6,496	1,763	-1,643	7,327	14,586	8,090
Miscellaneous liability accounts (includes checks Outstanding etc.)	-3,528	-2,855	654	4,938	5,610	2,082
Total liability accounts	6,028	167,088	151,283	3,494,959	3,656,019	3,662,047
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ²						
Federal Reserve account	-9,772	4,358	-13,606	6,848	20,977	11,206
Tax and loan note accounts	-1,863	8,606	-18,614	29,094	39,563	37,700
Balance	-11,635	12,963	-32,221	35,942	60,540	48,905
Special drawing rights:						
Total holdings	-382	1,516	494	9,971	11,869	11,487
SDR certificates issued to Federal Reserve banks	-2,500	-2,500	.....	-8,018	-8,018	-10,518
Balance	-2,882	-984	494	1,953	3,851	969
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	-245	2,445	660	7,163	9,852	9,607
Letter of credit issued to IMF	573	-811	-93	-25,923	-27,307	-26,734
Dollar deposits with the IMF	-8	-9	-1	-96	-98	-106
Receivable/Payable (-) for interim maintenance of value adjustments	307	1,069	-486	-837	-75	232
Balance	627	2,693	80	12,069	14,135	14,762
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	4,895	11,923	246	21,416	28,444	33,338
Total cash and monetary assets	-8,995	26,596	-31,402	71,379	106,969	97,975
Net activity, guaranteed loan financing	-65	-1,799	-2,438	-9,806	-11,540	-11,605
Net activity, direct loan financing	361	4,903	4,033	12,726	17,268	17,629
Miscellaneous asset accounts	1,191	709	-1,428	-1,386	-1,868	-677
Total asset accounts	-7,508	30,408	-31,234	72,914	110,830	103,322
Excess of liabilities (+) or assets (-)	+13,535	+136,679	+182,518	+3,422,045	+3,545,189	+3,558,725
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	44	569	576	.....	525	569
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	+13,579	+137,248	+183,093	+3,422,045	+3,545,714	+3,559,293

¹Outlays have been increased by \$4,015 million to correct disbursements not previously classified by the Department of Defense.

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

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, July 1995 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,541,174	3,422,146	3,218,965
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results	4,015	-101	526
Excess of liabilities beginning of period (current basis)	3,545,189	3,422,045	3,219,491
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	13,579	137,248	183,093
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	13,579	137,248	183,093
Total-on-budget (Table 2)	15,143	198,770	236,717
Total-off-budget (Table 2)	-1,564	-61,522	-53,624
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-44	-569	-554
Profit on sale of gold .....	.....	(* *)	-21
Total-transactions not applied to current year's Surplus or deficit	-44	-569	-576
Excess of liabilities close of period	3,558,725	3,558,725	3,402,008

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, July 1995 and Other Periods

Classification	[\$ millions]					
	This Month	Net Transactions (-) denotes net reduction of liability accounts		Account Balances Current Fiscal Year		
		Fiscal Year to Date		Beginning of		Close of This month
This Year		Prior Year	This Year	This Month		
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States .....	.....	.....	.....	(* *)	(* *)	(* *)
Federal Deposit Insurance Corporation:						
FSLIC resolution fund .....	.....	-32	-145	189	158	158
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	.....	.....	(* *)	6	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	3	-28	-131	112	81	84
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Federal Transit Administration .....	.....	.....	-547	.....	.....	.....
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(* *)	(* *)	(* *)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	5	13	184	187	188
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration .....	.....	-2	-2	298	296	296
Tennessee Valley Authority	-12	-1,275	3,417	26,121	24,858	24,846
Total, agency securities	-8	-1,331	2,605	28,185	26,861	26,854

... No Transactions.

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

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, July 1995 and Other Periods

Classification	[\$ millions]					
	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
This Year		Prior Year	This Year	This Month		
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Foreign military loan program	21	367	405	413	759	780
Agency for International Development:						
International Debt Reduction				315	315	315
Housing and other credit guaranty programs				125	125	125
Private sector revolving fund				1	1	1
Overseas Private Investment Corporation	6	29	8	16	39	45
Department of Agriculture:						
Farm Service Agency:						
Federal crop insurance corporation fund			-113			
Commodity Credit Corporation	-872	-8,979	-8,693	16,909	8,802	7,930
Agricultural credit insurance fund		-1,748	-1,225	4,028	2,280	2,280
Natural Resources Conservation Service				4	4	4
Rural Utilities Service:						
Rural electrification and telephone revolving fund		453	27	8,193	8,646	8,646
Rural Telephone Bank		83	-202	586	668	668
Rural development insurance fund	(*)	715	561	2,091	2,806	2,806
Rural communication development fund				25	25	25
Rural housing and Community Development Service:						
Rural housing insurance fund	-182	1,030	2,036	4,497	5,709	5,527
Self-help housing land development fund		1	1	(*)	1	1
Rural Business and Cooperative Development Service:						
Rural development loan fund		40	29	21	61	61
Rural economic development loan fund		11	10	19	30	30
Foreign Agricultural Service		97	385	583	680	680
Department of Education:						
Federal direct student loan program		4,868	291	433	5,302	5,302
Federal family education loan program				1,605	1,605	1,605
College housing and academic facilities fund		18	14	162	181	181
College housing loans			(*)	411	411	411
Department of Energy:						
Isotope production and distribution fund		-14		14		
Bonneville power administration fund	50	85	266	2,617	2,652	2,702
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration		-21		783	762	762
Housing for the edery and handicapped		-770	-475	8,484	7,714	7,714
Public and Indian housing:						
Low-rent public housing		-135	25	135		
Department of the Interior:						
Bureau of Reclamation Loans		2	6	11	13	13
Bureau of Mines, Helium Fund				252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans		8	9	26	34	34
Department of Justice:						
Federal prison industries, incorporated				20	20	20
Department of Transportation:						
Federal Highway Administration:						
High priority quarters loan fund		21			21	21
Federal Railroad Administration:						
Railroad rehabilitation and improvement						
financing funds		-1	1	1	(*)	(*)
Amtrak corridor improvement loans		(*)		2	3	3
Other				(*)	(*)	(*)
Federal Aviation Administration:						
Aircraft purchase loan guarantee program		(*)	(*)	(*)	(*)	(*)
Minority business resource center fund		14	8	13	27	27
Department of the Treasury:						
Federal Financing Bank revolving fund	-1,746	-20,465	-15,640	94,357	75,638	73,892
Department of Veterans Affairs:						
Guaranty and indemnity fund		586	612	181	767	767
Loan guaranty revolving fund		903	1,158	1,107	2,011	2,011
Direct loan revolving fund		(*)	(*)	1	1	1
Native american veteran housing fund		12	7	1	13	13
Vocational rehabilitation revolving fund		(*)	1	2	2	2

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, July 1995 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
Environmental Protection Agency:						
Abatement, control, and compliance loan program		11	10	26	37	37
Small Business Administration:						
Business loan and revolving fund	49	49	114	293	293	342
Disaster loan fund	1,003	1,003	2,350	6,996	6,996	7,999
Independent agencies:						
District of Columbia		147	.....	.....	147	147
Export-Import Bank of the United States		30	811	2,632	2,662	2,662
Federal Emergency Management Agency:						
National insurance development fund	203	203	.....	3	3	206
Disaster assistance loan fund		169	47	84	253	253
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund			9	85	85	85
Railroad Retirement Board:						
Rail industry pension fund				2,128	2,128	2,128
Social Security equivalent benefit account	265	-455	-386	2,781	2,061	2,326
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Other .....		(*)	(*)	.....	(*)	(*)
Total agency borrowing from the Treasury financed through public debt securities issued	-1,204	-21,633	-17,537	163,642	143,212	142,009
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military financing program	-13	-218	-209	3,785	3,581	3,568
Department of Agriculture:						
Farm Service Agency:						
Agriculture credit insurance fund	-860	-4,225	-2,470	6,063	2,698	1,838
Rural Utilities Service:						
Rural electrification and telephone revolving fund	18	-42	-281	21,916	21,856	21,873
Rural development insurance fund				3,675	3,675	3,675
Rural housing and Community Development Service:						
Rural housing insurance fund	-725	-1,485	-1,045	24,391	23,631	22,906
Department of Defense:						
Department of the Navy				1,624	1,624	1,624
Defense agencies		-47	-49	-145	-192	-192
Department of Education:						
Federal family education loan program			-4,790	.....	.....	.....
Department of Health and Human Services:						
Medical facilities guarantee and loan fund	-7	-30	-21	63	40	33
Department of Housing and Urban Development:						
Low rent housing loans and other expenses		-58	-54	1,747	1,689	1,689
Community Development Grants	-3	-17	-17	110	96	93
Department of Interior:						
Territorial and international affairs	(*)	-1	-1	22	21	21
Department of Transportation:						
Federal Railroad Administration		(*)	-2	15	15	15
Federal Transit Administration		-665	488	665	.....	.....
Department of the Treasury:						
Financial Management Service			-30	.....	.....	.....
General Services Administration:						
Federal buildings fund	(*)	102	293	1,780	1,882	1,882
Small Business Administration:						
Business loan fund	-43	-179	-81	581	445	402
Independent agencies:						
Export-Import Bank of the United States		-1,280	-1,411	3,926	2,646	2,646
Pennsylvania Avenue Development Corporation	9	100	82	250	340	350
Postal Service	1,000	-358	-258	8,973	7,615	8,615
Resolution Trust Corporation	-1,121	-11,863	-3,833	26,519	15,777	14,656
Tennessee Valley Authority		-200	-1,950	3,400	3,200	3,200
Total borrowing from the Federal Financing Bank	-1,746	-20,466	-15,640	109,360	90,639	88,893

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

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, July 1995 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	1	1	2	.....	(" ")	1
Department of Commerce .....	.....	3	3	13	16	16
Department of Defense—Military:						
Defense cooperation account	(" ")	-4	-4	5	1	1
Department of Energy	49	494	475	4,527	4,971	5,021
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund	-1	-161	478	5,742	5,582	5,581
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	.....	-9	.....	.....	.....
Agency securities .....	.....	.....	-4	16	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	70	420	384	3,713	4,064	4,134
Agency securities .....	.....	.....	(" ")	1	1	1
Other	71	32	-57	193	154	225
Department of the Interior	-49	583	565	2,722	3,355	3,306
Department of Labor	4	182	-11,788	5,330	5,508	5,512
Department of Transportation	14	60	81	974	1,019	1,033
Department of the Treasury	441	-5,157	1,764	7,452	1,854	2,295
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	6	3	37	43	43
Veterans reopened insurance fund	-2	10	13	524	536	534
Servicemen's group life insurance fund .....	.....	-38	-108	41	4	4
Independent agencies:						
Export-Import Bank of the United States	129	180	156	57	108	237
Federal Deposit Insurance Corporation:						
Bank insurance fund	-187	7,363	6,648	13,972	21,522	21,335
Savings association insurance fund	19	948	543	2,493	3,422	3,441
FSLIC resolution fund	69	-635	1,321	1,649	945	1,014
Federal Emergency Management Agency:						
National flood insurance fund	-48	-200	40	200	48	.....
National Credit Union Administration	7	271	262	3,052	3,316	3,323
Postal Service	1,153	3,754	1,729	1,271	3,872	5,024
Tennessee Valley Authority .....	.....	-2,712	502	3,954	1,242	1,242
Other	12	229	78	1,017	1,234	1,246
Other	24	359	-194	2,626	2,961	2,985
Total public debt securities	1,776	5,988	2,887	61,564	65,776	67,552
Total agency securities .....	.....	.....	-4	17	17	17
Total Federal funds	1,776	5,988	2,884	61,581	65,793	67,569
Trust funds:						
Legislative Branch:						
Library of Congress	(" ")	8	3	4	13	12
United States Tax Court .....	.....	(" ")	(" ")	5	5	5
Other	(" ")	5	(" ")	27	31	31
The Judiciary:						
Judicial retirement funds	-1	37	27	245	283	281
Department of Agriculture	27	45	195	273	291	319
Department of Commerce .....	.....	(" ")	(" ")	(" ")	(" ")	(" ")
Department of Defense—Military:						
Voluntary separation incentive fund	-27	-37	-30	763	753	726
Other	2	-65	6	157	90	92
Department of Defense—Civil:						
Military retirement fund	-1,343	9,865	10,817	105,367	116,575	115,232
Other	11	93	45	1,307	1,388	1,400

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, July 1995 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services:						
Federal hospital insurance trust fund	-1,546	5,297	3,797	128,716	135,559	134,013
Federal supplementary medical insurance trust fund	855	266	-54	21,489	20,900	21,755
Other	9	135	149	836	963	971
Department of the Interior	-28	145	35	234	407	379
Department of Justice		49	52	.....	49	49
Department of Labor:						
Unemployment trust fund	-672	6,246	1,714	39,788	46,706	46,034
Other	-10	-35	-39	59	34	24
Department of State:						
Foreign Service retirement and disability fund	-27	530	452	7,179	7,737	7,710
Other	-5	-21	12	50	35	29
Department of Transportation:						
Highway trust fund	203	1,887	-2,566	17,694	19,378	19,581
Airport and airway trust fund	-66	-580	-350	12,206	11,692	11,626
Other	-62	140	-97	1,683	1,885	1,823
Department of the Treasury	2	-96	-4	247	149	151
Department of Veterans Affairs:						
General post fund, national homes .....	.....	-1	(*)	38	37	37
National service life insurance	-62	261	334	11,852	12,176	12,114
United States government life Insurance Fund	(*)	-6	-6	115	109	109
Veterans special life insurance fund	-5	54	62	1,509	1,567	1,563
Environmental Protection Agency	8	689	584	6,250	6,930	6,938
National Aeronautics and Space Administration	(*)	(*)	(*)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund	-2,120	7,846	8,057	338,889	348,854	346,734
Employees life insurance fund	165	754	970	14,929	15,519	15,684
Employees and retired employees health benefits fund	-64	231	697	7,573	7,868	7,804
Social Security Administration:						
Federal old-age and survivors insurance trust fund	593	33,311	55,302	413,425	446,143	446,735
Federal disability insurance trust fund	658	27,309	-2,918	6,100	32,751	33,409
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(*)	(*)	1	53	54	53
Japan-United States Friendship Commission	(*)	(*)	(*)	17	17	17
Railroad Retirement Board	353	1,619	-186	12,203	13,469	13,822
Other	1	130	102	226	356	357
Total public debt securities	-3,153	96,111	77,163	1,151,523	1,250,788	1,247,635
Total trust funds	-3,153	96,111	77,163	1,151,523	1,250,788	1,247,635
Grand total	-1,377	102,099	80,046	1,213,104	1,316,581	1,315,204

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	43,659	37,414	53,736	79,162	33,863	26,846	76,441	29,729	61,457	42,819			485,126	441,921
Corporation income taxes	3,055	1,497	31,915	3,258	2,060	14,863	23,482	2,193	35,876	3,397			121,597	110,012
Social insurance taxes and contributions:														
Employment taxes and contributions	31,263	33,786	35,708	38,990	35,667	38,646	50,423	37,226	40,605	34,514			376,829	355,175
Unemployment insurance	1,073	3,249	230	1,069	2,630	320	3,061	10,601	320	1,636			24,189	22,779
Other retirement contributions	351	352	420	383	357	413	354	355	416	349			3,750	3,859
Excise taxes	4,272	5,518	4,587	4,555	3,485	5,143	4,602	4,770	4,897	5,074			46,903	43,718
Estate and gift taxes	1,202	1,220	1,092	1,005	916	1,218	1,906	1,339	1,040	1,037			11,976	12,731
Customs duties	1,848	1,827	1,747	1,539	1,435	1,470	1,349	1,471	1,583	1,603			15,872	16,262
Miscellaneous receipts	2,300	2,811	1,375	1,839	2,131	3,612	3,774	2,719	1,674	2,320			24,555	17,767
Total—Receipts this year	89,024	87,673	130,810	131,801	82,544	92,532	165,392	90,405	147,868	92,749			1,110,797	.....
(On-budget)	65,384	62,083	103,860	101,036	54,405	61,970	126,170	61,027	115,998	65,788			817,722	.....
(Off-budget)	23,639	25,590	26,950	30,765	28,139	30,562	39,222	29,378	31,870	26,961			293,075	.....
Total—Receipts prior year	78,662	83,102	125,403	122,961	73,186	93,107	141,321	83,541	138,119	84,822			.....	1,024,224
(On budget)	55,858	58,695	99,709	94,390	47,191	64,611	104,306	55,361	106,008	60,141			.....	746,270
(Off budget)	22,804	24,407	25,694	28,571	25,995	28,497	37,015	28,179	32,110	24,681			.....	277,953
Outlays														
Legislative Branch	354	217	333	222	174	166	178	191	185	225			2,244	2,165
The Judiciary	184	169	303	214	188	348	202	200	336	198			2,342	2,181
Executive Office of the President	18	17	26	21	15	16	18	15	14	22			181	176
Funds Appropriated to the President:														
International Security Assistance	3,255	310	271	203	101	213	221	227	172	-34			4,940	6,024
International Development Assistance	726	367	443	471	427	327	575	296	233	638			4,503	3,576
Other	-381	452	18	94	133	-372	-749	498	265	-565			-607	-166
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	1,760	2,983	1,869	1,115	745	966	244	-44	-646	-689			8,303	11,546
Other	5,839	3,850	3,637	4,191	3,521	4,547	3,960	4,155	4,139	4,167			42,006	40,426
Department of Commerce	305	300	304	308	262	291	227	287	286	356			2,927	2,428
Department of Defense:														
Military:														
Military personnel	3,713	5,701	8,203	3,280	5,914	8,404	3,138	5,826	8,302	3,831			56,311	59,052
Operation and maintenance	6,118	7,837	7,312	6,720	7,566	7,915	6,749	7,169	7,508	6,453			71,348	71,423
Procurement	4,239	4,764	5,469	5,896	5,068	5,370	4,344	3,911	5,180	3,880			48,122	51,004
Research, development, test, and evaluation	2,501	2,896	3,211	2,752	2,675	3,389	2,417	2,965	2,849	2,441			28,098	28,488
Military construction	425	537	436	575	505	719	514	564	531	629			5,435	3,860
Family housing	247	242	305	277	275	324	267	305	334	272			2,846	2,687
Revolving and management funds	147	-311	942	-757	-1,373	78	-251	990	892	-242			115	3,073
Other	291	-232	-27	-201	40	-221	-350	-9	196	-137			-652	-103
Total Military	17,680	21,435	25,851	18,542	20,670	25,977	16,828	21,720	25,792	17,127			211,623	219,483
Civil	2,638	2,656	2,553	2,592	2,542	2,674	2,592	2,621	2,639	2,616			26,125	25,177
Department of Education	1,949	2,322	3,888	2,764	2,593	2,691	1,974	2,406	2,630	1,286			24,503	18,914
Department of Energy	1,683	1,330	1,743	1,328	1,255	1,588	1,188	1,353	1,580	1,366			14,414	14,327
Department of Health and Human Services:														
Public Health Service	1,603	1,588	1,761	1,824	1,829	1,726	1,646	1,802	1,893	1,696			17,368	16,273
Health Care Financing Administration:														
Grants to States for Medicaid	6,622	7,545	7,321	7,215	6,694	8,448	7,239	7,637	8,277	6,573			73,572	67,743
Federal hospital ins. trust fund	7,834	8,942	9,757	8,630	8,838	11,171	8,680	10,394	11,440	8,157			93,842	84,828
Federal supp. med. ins. trust fund	4,799	5,290	5,837	5,014	4,712	5,987	4,527	5,701	5,985	5,536			53,388	49,033
Other	3,055	3,092	3,015	4,950	3,796	4,467	5,405	3,815	4,466	3,722			39,783	34,033
Administration for children and families	2,728	2,519	2,812	3,151	2,524	2,781	2,639	2,858	2,443	2,341			26,796	26,391
Other	-4,508	-4,490	-4,473	-6,540	-5,462	-6,021	-7,083	-5,415	-5,969	-5,319			-55,280	-47,739
Department of Housing and Urban Development	2,903	2,426	2,394	2,009	2,227	2,694	2,707	1,843	2,795	2,285			24,283	21,735
Department of the Interior	883	582	557	567	553	671	499	574	482	563			5,930	5,534
Department of Justice	908	818	749	1,094	730	915	920	774	875	1,172			8,955	8,315
Department of Labor:														
Unemployment trust fund	1,650	1,854	2,001	2,543	2,330	2,762	2,131	2,062	2,008	2,011			21,351	26,458
Other	702	-170	469	653	621	331	768	679	863	740			5,657	5,340
Department of State	488	841	664	201	488	411	371	335	397	325			4,520	4,296
Department of Transportation:														
Highway trust fund	1,797	1,765	1,418	1,183	1,351	1,307	1,245	1,810	1,829	1,723			15,428	14,636

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995—Continued
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Other	1,647	1,734	1,637	1,905	1,463	1,902	1,326	1,383	1,596	1,626			16,219	15,184
Department of the Treasury:														
Interest on the public debt	19,732	24,912	57,320	20,069	19,259	20,693	20,883	26,769	59,355	20,946			289,938	258,717
Other	34	-308	1,336	145	3,010	4,375	3,732	2,476	496	606			15,903	11,557
Department of Veterans Affairs:														
Compensation and pensions	105	1,457	2,824	81	1,492	2,894	93	1,518	2,904	99			13,467	14,295
National service life	64	70	83	71	79	106	94	81	86	81			817	743
United States government life	1	1	2	1	1	2	1	1	2	2			15	16
Other	1,528	1,784	1,344	1,827	1,429	1,614	1,640	1,584	1,548	1,402			15,700	14,984
Environmental Protection Agency	438	474	538	520	429	678	493	571	542	493			5,175	4,745
General Services Administration	-651	639	462	-717	431	544	-767	540	387	-684			186	-312
National Aeronautics and Space Administration	845	1,143	1,203	926	1,072	1,284	1,028	1,245	1,166	1,032			10,942	10,998
Office of Personnel Management	3,410	3,118	3,460	3,324	3,337	3,556	3,548	3,431	3,647	3,557			34,388	31,984
Small Business Administration	65	145	64	58	64	77	53	55	59	14			653	560
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	23,413	23,368	23,810	24,392	24,220	24,310	24,495	24,525	28,479	24,442			245,454	234,507
Federal disability ins. trust fund (off-budget)	3,289	3,244	3,348	3,417	3,415	3,492	3,460	3,476	3,576	3,557			34,275	31,430
Other	287	2,157	4,079	78	2,201	4,255	126	2,219	4,193	314			19,909	20,198
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	-127	-208	-496	-1,193	-1,977	-536	-305	-398	-2,195	194			-7,243	-6,576
Savings association insurance fund	-2	-13	(* *)	-91	-361	-37	-15	-24	-381	-19			-944	-542
FSLIC resolution fund	-87	430	33	-149	331	-16	-14	416	-270	-69			603	-857
Affordable housing and bank enterprise .....	(* *)	.....	1	1	.....	1	(* *)	(* *)	(* *)	(* *)			4	4
Postal Service:														
Public enterprise funds (off-budget)	-467	-326	101	-396	-494	-1,268	-706	-602	186	-188			-4,160	-1,536
Payment to the Postal Service fund	61	.....	.....	23	.....	.....	23	(* *)	.....	23			130	130
Resolution Trust Corporation	-471	-1,502	-2,001	-1,078	-699	-348	-436	-1,024	-521	-906			-8,986	3,592
Tennessee Valley Authority	265	239	119	142	92	42	24	156	139	111			1,328	1,114
Other independent agencies	2,720	1,647	1,710	1,260	1,572	1,452	1,461	1,244	-2,273	1,749			12,542	12,807
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,442	-2,416	-2,564	-2,557	-2,491	-2,671	-2,554	-2,590	-2,696	-2,901			-25,882	-26,407
Interest received by trust funds	-611	-5,727	-38,216	-95	-634	-251	-596	-5,524	-39,948	-129			-91,731	-84,835
Rents and royalties on outer continental shelf lands	-154	-160	-106	-353	-197	-158	43	-366	-431	-228			-2,110	-2,317
Other .....	(* *)	(* *)	(* *)	.....	.....	.....	-610	.....	(* *)	-7,034			-7,645	(* *)
Totals this year:														
Total outlays	120,365	124,915	135,613	116,166	120,899	143,074	115,673	129,958	135,054	106,328			1,248,045	.....
(On-budget)	95,307	99,464	124,316	90,883	94,421	117,123	90,628	103,184	120,236	80,931			1,016,492	.....
(Off-budget)	25,059	25,452	11,297	25,282	26,478	25,951	25,045	26,773	14,818	25,397			231,552	.....
Total-surplus (+) or deficit (-)	-31,342	-37,242	-4,803	+15,635	-38,355	-50,543	+49,720	-39,553	+12,814	-13,579			-137,248	.....
(On-budget)	-29,922	-37,381	-20,456	+10,152	-40,016	-55,153	+35,542	-42,157	-4,237	-15,143			-198,770	.....
(Off-budget)	-1,420	+138	+15,653	+5,483	+1,661	+4,610	+14,178	+2,604	+17,051	+1,564			+61,522	.....
Total borrowing from the public	32,457	40,528	-13,316	13,337	38,964	13,645	-27,638	44,740	8,491	10,627			161,835	144,643
Total-outlays prior year	124,085	121,483	133,108	107,713	114,752	125,422	123,867	115,597	123,269	118,020			.....	1,207,317
(On-budget)	100,562	96,719	121,425	83,521	88,835	100,259	100,620	89,726	108,161	93,159			.....	982,988
(Off-budget)	23,523	24,764	11,683	24,192	25,917	25,164	23,247	25,871	15,108	24,861			.....	224,329
Total-surplus (+) or deficit (-) prior year	-45,422	-38,381	-7,705	15,248	-41,566	-32,315	17,454	-32,057	14,850	-33,198			.....	-183,093
(On-budget)	-44,704	-38,024	-21,717	10,869	-41,644	-35,648	3,686	-34,365	-2,152	-33,018			.....	-236,717
(Off-budget)	-719	-357	14,012	4,379	77	3,333	13,768	2,308	17,002	-180			.....	53,624

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of July 31, 1995

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	464	567	-104	5,296	5,920	-624	12,206	11,692	11,626
Black lung disability	53	46	7	518	478	40	.....	.....	.....
Federal disability insurance	4,304	3,557	746	61,234	34,275	26,959	6,100	32,751	33,409
Federal employees life and health .....	.....	-103	103	.....	-985	985	22,503	23,387	23,488
Federal employees retirement	1,150	3,316	-2,165	40,831	32,359	8,473	346,317	356,879	354,730
Federal hospital insurance	7,474	8,157	-683	98,081	93,842	4,239	128,716	135,559	134,013
Federal old-age and survivors insurance	25,071	24,442	630	275,858	245,454	30,404	413,425	446,143	446,735
Federal supplementary medical insurance ...	5,376	5,536	-159	53,473	53,388	85	21,489	20,900	21,755
Highways	2,327	1,910	417	19,926	18,165	1,761	17,694	19,378	19,581
Military advances	1,491	976	516	10,746	10,864	-118	.....	.....	.....
Railroad retirement	586	658	-72	8,125	6,586	1,538	12,203	13,469	13,822
Military retirement	952	2,351	-1,399	32,336	23,054	9,281	105,367	116,575	115,232
Unemployment	1,660	2,011	-351	27,967	21,351	6,616	39,788	46,706	46,034
Veterans life insurance	23	113	-90	1,308	1,005	303	13,477	13,852	13,785
All other trust	305	344	-39	4,658	3,442	1,216	12,240	13,497	13,424
Total trust fund receipts and outlays and investments held from Table 6-D	51,237	53,881	-2,644	640,357	549,198	91,158	1,151,523	1,250,788	1,247,635
Less: Interfund transactions	8,479	8,479	.....	180,413	180,413	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	42,759	45,402	-2,644	459,944	368,785	91,158			
Total Federal fund receipts and outlays	53,277	64,212	-10,935	679,886	908,292	-228,407			
Less: Interfund transactions	24	24	.....	507	507	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	53,252	64,187	-10,935	679,379	907,785	-228,407			
Less: offsetting proprietary receipts	3,262	3,262	.....	28,526	28,526	.....		
Net budget receipts & outlays	92,749	106,328	-13,579	1,110,797	1,248,045	-137,248			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, July 1995 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	42,819	485,126	441,921
Corporation income taxes	3,397	121,597	110,012
Social insurance taxes and contributions:			
Employment taxes and contributions	34,514	376,829	355,175
Unemployment insurance	1,636	24,189	22,779
Other retirement contributions	349	3,750	3,859
Excise taxes	5,074	46,903	43,718
Estate and gift taxes	1,037	11,976	12,731
Customs	1,603	15,872	16,262
Miscellaneous	2,320	24,555	17,767
Total	92,749	1,110,797	1,024,224
NET OUTLAYS			
National defense	18,069	222,258	230,083
International affairs	517	13,092	13,936
General science, space, and technology	1,355	14,284	14,176
Energy	547	4,165	4,021
Natural resources and environment	1,811	19,297	18,136
Agriculture	-482	10,327	14,513
Commerce and housing credit	-733	-18,638	-4,543
Transportation	3,324	31,477	29,482
Community and Regional Development	1,191	9,049	8,116
Education, training, employment and social services	2,869	42,119	35,319
Health	8,777	94,938	88,280
Medicare	12,016	130,584	119,175
Income security	15,310	183,704	180,024
Social Security	27,998	279,722	265,932
Veterans benefits and services	1,591	30,151	30,250
Administration of justice	1,664	13,521	12,717
General government	421	11,007	8,734
Interest	20,245	192,627	167,691
Undistributed offsetting receipts	-10,163	-35,636	-28,725
Total	106,328	1,248,045	1,207,317

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

- *Daily Treasury Statement* (Available 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 —* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19 —*
- The United States Budget in Brief, FY 19 —*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the August 1995 Statement
will be 2:00 pm EST September 22, 1995.

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 512-1800. The subscription price is
\$35.00 per year (domestic), \$43.75 per year (foreign).
No single copies are sold.

The Monthly Treasury Statement is now available on the Department of Commerce's Economic Bulletin Board.
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Monthly Treasury Statement

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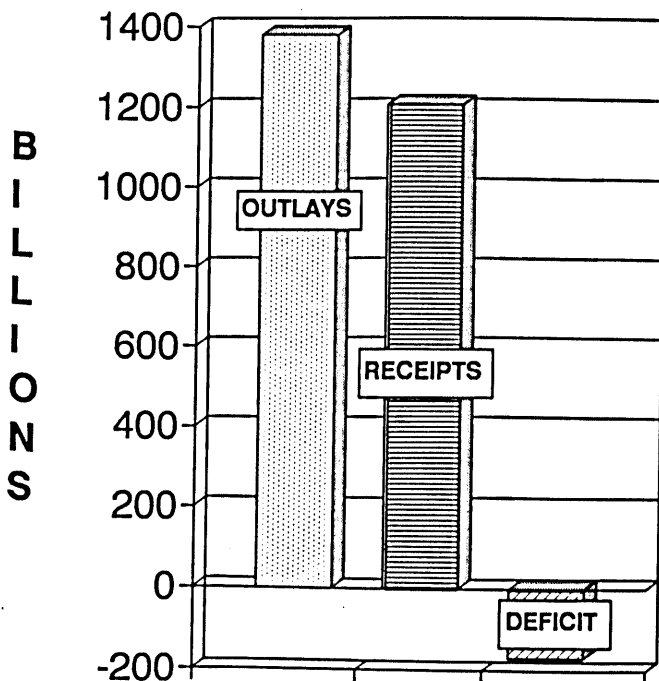
For Fiscal Year 1995 Through August 31, 1995, and Other Periods

DEPT. OF THE TREASURY

Highlight

The eleven-month cumulative deficit through August 31 for Fiscal Year 1995 is \$171.1 billion compared to a cumulative deficit of \$207.4 billion for the comparable period in Fiscal Year 1994.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH AUGUST 1995



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1994			
October	78,662	124,085	45,422
November	83,102	121,483	38,381
December	125,403	133,108	7,705
January	122,961	107,713	-15,248
February	73,186	114,752	41,566
March	93,107	125,422	32,315
April	141,321	123,867	-17,454
May	83,541	115,597	32,057
June	138,119	123,269	-14,850
July	84,822	118,020	33,198
August	97,333	121,608	24,275
September	1135,894	1131,795	-4,099
Year-to-Date	1,257,451	1,460,720	203,269
FY 1995			
October	89,024	120,365	31,342
November	87,673	124,915	37,242
December	130,810	135,613	4,803
January	131,801	116,166	-15,635
February	82,544	120,899	38,355
March	92,532	143,074	50,543
April	165,392	115,673	-49,720
May	90,405	129,958	39,553
June	147,868	135,054	-12,814
July	92,749	106,328	13,579
August	96,560	130,411	33,851
Year-to-Date	1,207,356	1,378,455	171,099

¹Receipts have been decreased by \$1 million and outlays correspondingly decreased by \$1 million in September 1994 to reflect offsetting governmental receipts previously reported as budgetary receipts by the Department of Transportation.

²The receipt, outlay and deficit figures differ from the *FY 1996 Budget*, released by the Office of Management and Budget on February 6, 1995, by \$100 million due mainly to revisions in the data following the release of the Final September Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, August 1995 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1994)	Budget Estimates Next Fiscal Year (1996) ¹
Total on-budget and off-budget results:					
Total receipts	96,560	1,207,356	1,357,883	1,121,557	1,414,641
On-budget receipts	69,264	886,986	1,007,654	817,214	1,046,796
Off-budget receipts	27,296	320,370	350,229	304,343	367,845
Reduction in corporate subsidies .....	.....	.....	.....	.....	1,000
Total outlays	130,411	1,378,455	1,517,866	1,328,925	1,578,481
On-budget outlays	104,134	1,120,626	1,228,127	1,078,267	1,273,064
Off-budget outlays	26,277	257,829	289,739	250,658	305,417
Total surplus (+) or deficit (-)	-33,851	-171,099	-159,983	-207,368	-162,840
On-budget surplus (+) or deficit (-)	-34,870	-233,640	-220,473	-261,053	-225,268
Off-budget surplus (+) or deficit (-)	+1,019	+62,541	+60,490	+53,685	+62,428
Total on-budget and off-budget financing	33,851	171,099	159,983	207,368	162,840
Means of financing:					
Borrowing from the public	16,071	177,906	165,772	196,985	195,312
Reduction of operating cash, increase (-)	30,776	17,813	5,942	22,419	-10,000
By other means	-12,996	-24,619	-11,731	-12,036	-22,472

¹These figures are based on the *Mid-Session Review of the FY 1996 Budget*, released by the Office of Management and Budget on July 31, 1995.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995

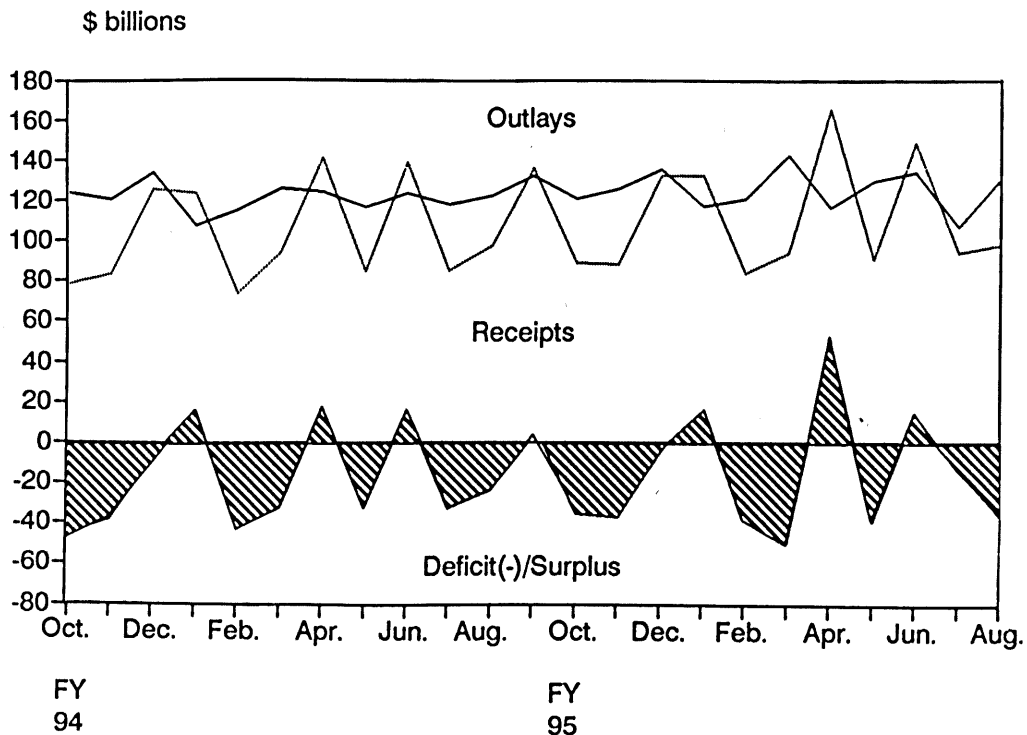


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1994 and 1995

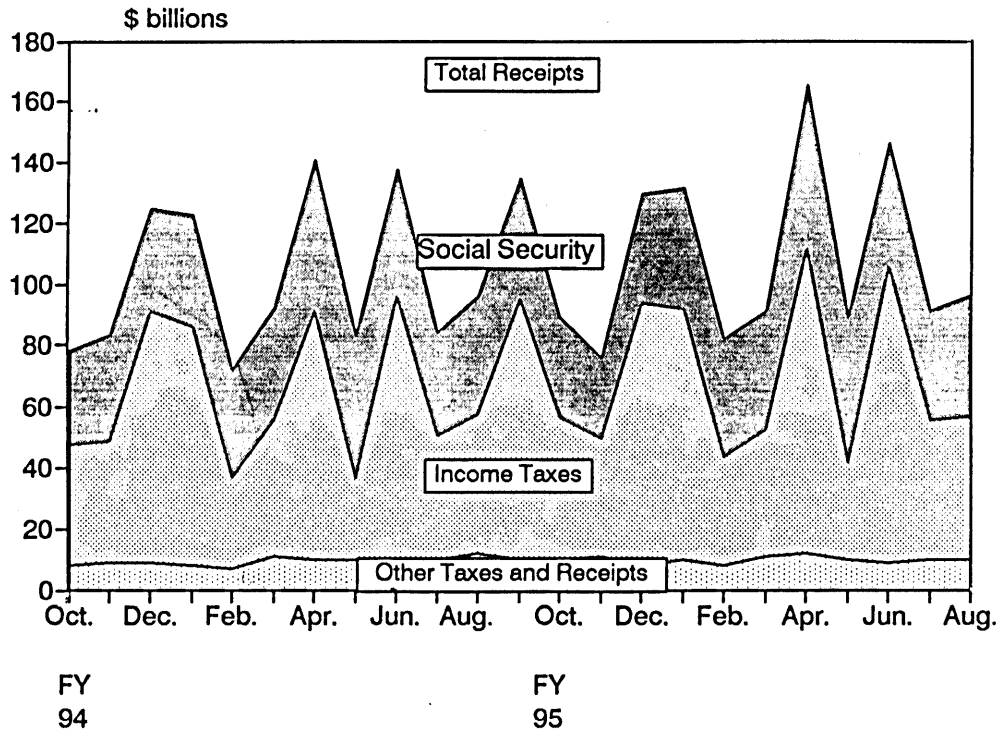


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1994 and 1995

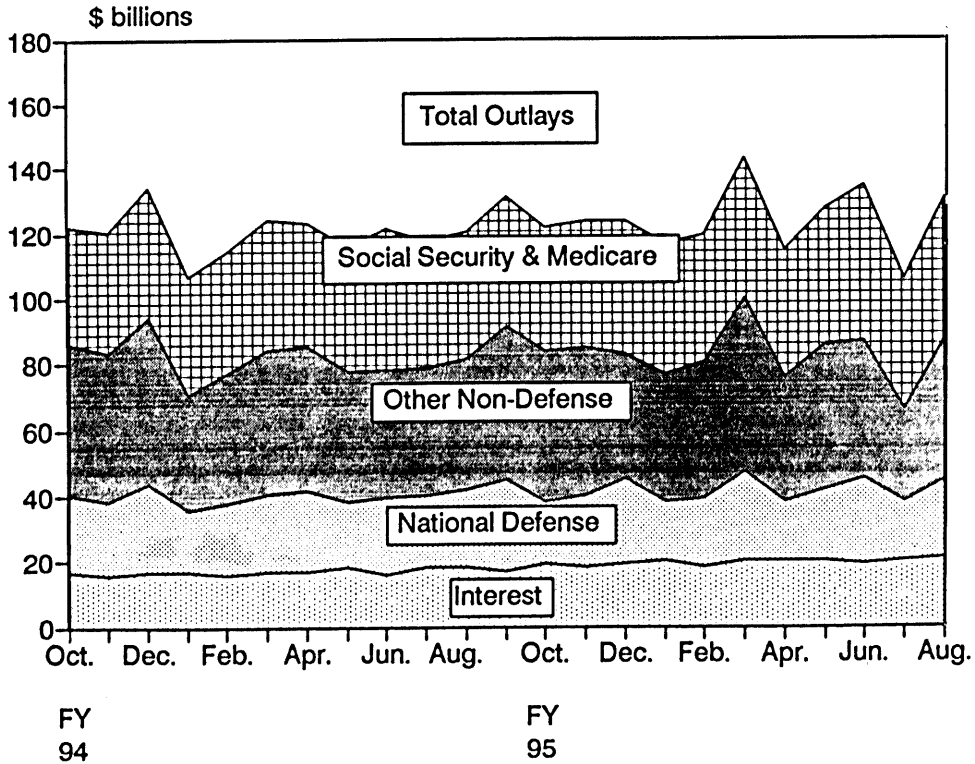


Table 3. Summary of Receipts and Outlays of the U.S. Government, August 1995 and Other Periods
[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	44,122	529,248	485,091	594,369
Corporation income taxes	2,501	124,099	113,119	157,813
Social Insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	27,296	320,370	304,343	350,229
Employment taxes and contributions (on-budget)	7,618	91,372	84,853	99,999
Unemployment insurance	4,454	28,643	27,659	28,536
Other retirement contributions	436	4,186	4,250	4,558
Excise taxes	4,757	51,779	49,707	57,710
Estate and gift taxes	1,500	13,476	13,971	14,773
Customs duties	1,794	17,666	18,300	20,230
Miscellaneous receipts	2,081	26,517	20,264	29,666
Total Receipts	96,560	1,207,356	1,121,557	1,357,883
(On-budget)	69,264	886,986	817,214	1,007,654
(Off-budget)	27,296	320,370	304,343	350,229
Budget Outlays				
Legislative Branch	178	2,422	2,342	2,776
The Judiciary	339	2,681	2,470	3,099
Executive Office of the President	15	196	214	192
Funds Appropriated to the President	1,485	10,321	9,659	10,602
Department of Agriculture	2,579	52,888	56,103	58,275
Department of Commerce	253	3,180	2,633	3,549
Department of Defense—Military	22,900	234,523	242,166	260,320
Department of Defense—Civil	2,780	28,905	27,806	31,207
Department of Education	3,862	28,365	21,285	32,297
Department of Energy	1,334	15,748	15,782	15,942
Department of Health and Human Services	27,613	277,081	254,945	301,758
Department of Housing and Urban Development	2,196	26,479	24,282	28,511
Department of the Interior	632	6,562	6,028	7,362
Department of Justice	890	9,845	9,089	11,672
Department of Labor	2,895	29,904	34,707	31,631
Department of State	392	4,912	4,791	5,578
Department of Transportation	3,388	35,035	233,592	39,574
Department of the Treasury:				
Interest on the Public Debt	22,302	312,239	278,403	332,706
Other	431	16,334	11,561	14,952
Department of Veterans Affairs	3,262	33,261	33,158	38,231
Environmental Protection Agency	615	5,790	5,248	6,237
General Services Administration	299	485	111	1,034
National Aeronautics and Space Administration	1,236	12,179	12,301	13,693
Office of Personnel Management	3,482	37,870	35,255	40,893
Small Business Administration	-6	647	683	702
Social Security Administration	30,054	329,692	315,010	362,391
Other independent agencies:				
Resolution Trust Corporation	-1,105	-10,091	3,023	-11,263
Other	266	2,526	3,588	12,824
Allowances .....	.....	.....	.....	-260
Undistributed offsetting receipts:				
Interest	-1,134	-92,865	-85,534	-93,444
Other	-3,023	-38,659	-31,776	-45,172
Total outlays	130,411	1,378,455	1,328,925	1,517,866
(On-budget)	104,134	1,120,626	1,078,267	1,228,127
(Off-budget)	26,277	257,829	250,658	289,739
Surplus (+) or deficit (-)	-33,851	-171,099	-207,368	-159,983
(On-budget)	-34,870	-233,640	-261,053	-220,473
(Off-budget)	+1,019	+62,541	+53,685	+60,490

¹These figures are based on the *Mid Session Review of the FY 1996 Budget*, released by the Office of Management and Budget on July 31, 1995.

²Receipts have been decreased by \$1 million and outlays correspondingly decreased by \$1 million in September 1994 to reflect offsetting governmental receipts previously reported as budgetary receipts by the Department of Transportation.
Note: Details may not add to totals due to rounding.

Table 4. Receipts of the U.S. Government, August 1995 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	41,631			463,603			424,498		
Presidential Election Campaign Fund	1			67			69		
Other	4,146			148,651			135,236		
Total—Individual income taxes	45,779	1,657	44,122	612,321	83,073	529,248	559,802	74,711	485,091
Corporation income taxes	3,284	782	2,501	140,703	16,604	124,099	125,283	12,164	113,119
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	23,071		23,071	243,121		243,121	261,258	745	260,513
Self-Employment Contributions Act taxes	86		86	14,915		14,915	14,424		14,424
Deposits by States				1		1	-45		-45
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	23,157		23,157	258,038		258,038	275,638	745	274,893
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	4,123		4,123	59,092		59,092	27,987	80	27,907
Self-Employment Contributions Act taxes	15		15	3,240		3,240	1,543		1,543
Receipts from railroad retirement account									
Deposits by States				(*)		(*)	(*)		(*)
Other									
Total—FDI trust fund	4,138		4,138	62,332		62,332	29,530	80	29,450
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	7,234		7,234	81,313		81,313	76,227	73	76,155
Self-Employment Contributions Act taxes	34		34	6,062		6,062	4,888		4,888
Receipts from Railroad Retirement Board				359		359	394		394
Deposits by States				(*)		(*)	(*)		(*)
Total—FHI trust fund	7,268		7,268	87,734		87,734	81,509	73	81,437
Railroad retirement accounts:									
Rail industry pension fund	181	1	180	2,253	19	2,235	2,180	44	2,136
Railroad Social Security equivalent benefit	170		170	1,404		1,404	1,280		1,280
Total—Employment taxes and contributions	34,915	1	34,914	411,761	19	411,742	390,137	941	389,196
Unemployment insurance:									
State taxes deposited in Treasury	3,907		3,907	22,947		22,947	22,163		22,163
Federal Unemployment Tax Act taxes	560	13	547	5,776	104	5,672	5,539	103	5,436
Railroad unemployment taxes	(*)		(*)	24		24	27		27
Railroad debt repayment							32		32
Total—Unemployment insurance	4,467	13	4,454	28,747	104	28,643	27,761	103	27,659
Other retirement contributions:									
Federal employees retirement — employee contributions	431		431	4,106		4,106	4,159		4,159
Contributions for non-federal employees	6		6	80		80	91		91
Total—Other retirement contributions	436		436	4,186		4,186	4,250		4,250
Total—Social insurance taxes and contributions	39,818	14	39,804	444,694	123	444,572	422,148	1,044	421,104
Excise taxes:									
Miscellaneous excise taxes ¹	2,718	50	2,668	26,655	835	25,820	30,033	1,005	29,028
Airport and airway trust fund	502	13	490	5,081	39	5,042	4,673	28	4,644
Highway trust fund	1,875	328	1,546	21,263	913	20,350	15,988	490	15,498
Black lung disability trust fund	52		52	567		567	536		536
Total—Excise taxes	5,148	391	4,757	53,566	1,787	51,779	51,230	1,523	49,707
Estate and gift taxes	1,538	38	1,500	13,831	355	13,476	14,323	352	13,971
Customs duties	1,993	199	1,794	19,339	1,673	17,666	19,080	780	18,300
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	1,743		1,743	22,967		22,967	16,910		16,910
All other	338	(*)	338	3,560	10	3,550	3,374	21	3,354
Total — Miscellaneous receipts	2,082	(*)	2,081	26,527	10	26,517	20,284	21	20,264
Total — Receipts	99,641	3,081	96,560	1,310,981	103,625	1,207,356	1,212,151	90,594	1,121,557
Total — On-budget	72,345	3,081	69,264	990,611	103,625	886,986	906,983	89,769	817,214
Total — Off-budget	27,296		27,296	320,370		320,370	305,167	825	304,343

¹Includes amounts for the windfall profits tax pursuant to P.L. 96-223.

²Receipts have been decreased by \$1 million and outlays correspondingly decreased by \$1 million in September 1994 to reflect offsetting governmental receipts previously reported as budgetary receipts by the Department of Transportation.

... No Transactions.

(*) Less than \$500,000.

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

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	37	(* *)	37	396	2	394	395	2	394
House of Representatives	57	(* *)	57	658	2	656	708	14	694
Joint Items	6	.....	6	71	.....	71	68	.....	68
Congressional Budget Office	2	.....	2	19	.....	19	19	.....	19
Architect of the Capitol	5	1	4	160	8	152	168	8	160
Library of Congress	30	.....	30	608	.....	608	454	.....	454
Government Printing Office:									
Revolving fund (net)	-1	.....	-1	18	.....	18	36	.....	36
General fund appropriations	9	.....	9	90	.....	90	90	.....	90
General Accounting Office	40	.....	40	384	.....	384	390	.....	390
United States Tax Court	2	.....	2	29	.....	29	29	.....	29
Other Legislative Branch agencies	-3	.....	-3	27	.....	27	27	.....	27
Proprietary receipts from the public .....	.....	1	-1	.....	11	-11	.....	7	-7
Intrabudgetary transactions	-5	.....	-5	-15	.....	-15	-12	.....	-12
Total—Legislative Branch	180	2	178	2,445	23	2,422	2,372	31	2,342
The Judiciary:									
Supreme Court of the United States	2	.....	2	24	.....	24	23	.....	23
Courts of Appeals, District Courts, and other judicial services	325	1	324	2,556	5	2,551	2,346	3	2,343
Other	13	.....	13	107	.....	107	103	.....	103
Total—The Judiciary	340	1	339	2,686	5	2,681	2,473	3	2,470
Executive Office of the President:									
Compensation of the President and the White House Office	2	.....	2	33	.....	33	36	.....	36
Office of Management and Budget	4	.....	4	50	.....	50	52	.....	52
Other	9	.....	9	112	.....	112	126	.....	126
Total—Executive Office of the President	15	.....	15	196	.....	196	214	.....	214
Funds Appropriated to the President:									
International Security Assistance:									
Foreign military loan program	84	76	8	814	566	247	837	584	253
Foreign military financing program	38	.....	38	2,802	.....	2,802	3,830	.....	3,830
Economic support fund	86	.....	86	2,640	.....	2,640	2,656	.....	2,656
Peacekeeping Operations	15	.....	15	79	.....	79	61	.....	61
Other	5	.....	5	31	.....	31	43	.....	43
Proprietary receipts from the public .....	.....	116	-116	.....	823	-823	.....	777	-777
Total—International Security Assistance	227	192	35	6,365	1,390	4,975	7,427	1,361	6,066
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association .....	.....	.....	.....	1,063	.....	1,063	879	.....	879
International organizations and programs	5	.....	5	482	.....	482	200	.....	200
Other	29	.....	29	306	.....	306	390	.....	390
Total—Multilateral Assistance	34	.....	34	1,851	.....	1,851	1,469	.....	1,469
Agency for International Development:									
Sustainable development assistance program	109	.....	109	1,217	.....	1,217	1,313	.....	1,313
Assistance for eastern europe and the baltic States ..	23	.....	23	305	.....	305	232	.....	232
Assistance for the new independent States of the former soviet union	75	.....	75	777	.....	777	226	.....	226
Development fund for Africa	69	.....	69	688	.....	688	565	.....	565
Operating expenses	53	.....	53	460	.....	460	469	.....	469
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	45	.....	45	44	.....	44
Other	28	3	25	214	50	163	250	57	193
Proprietary receipts from the public .....	.....	63	-63	.....	774	-774	.....	736	-736
Intrabudgetary transactions	-3	.....	-3	-3	.....	-3	-2	.....	-2
Total—Agency for International Development	354	66	288	3,703	825	2,878	3,097	793	2,304
Overseas Private Investment Corporation	6	37	-31	46	249	-203	81	220	-139
Peace Corps	23	.....	23	211	.....	211	192	.....	192
Other	12	(* *)	12	92	2	90	87	6	82
Total—International Development Assistance	428	103	325	5,903	1,076	4,828	4,926	1,018	3,908
International Monetary Programs									
Military Sales Programs:									
Special defense acquisition fund	14	20	-6	150	149	1	159	250	-91
Foreign military sales trust fund	1,239	.....	1,239	12,103	.....	12,103	12,062	.....	12,062
Kuwait civil reconstruction trust fund .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Proprietary receipts from the public .....	.....	756	-756	.....	11,502	-11,502	.....	12,112	-12,112
Other	13	.....	13	46	.....	46	57	.....	57
Total—Funds Appropriated to the President	2,556	1,071	1,485	24,438	14,117	10,321	24,401	14,742	9,659

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	63	.....	63	691	.....	691	660	.....	660
Cooperative State Research Education and Extension Service:									
Cooperative state research activities	41	.....	41	396	.....	396	383	.....	383
Extension Service	38	.....	38	399	.....	399	393	.....	393
Other	3	.....	3	35	.....	35	47	.....	47
Animal and Plant Health Inspection Service	36	.....	36	463	.....	463	435	.....	435
Food Safety and Inspection Service	39	.....	39	486	.....	486	459	.....	459
Agricultural Marketing Service	66	1	65	655	1	653	627	3	624
Farm Service Agency:									
Salaries and expenses	38	.....	38	802	.....	802	919	.....	919
Conservation programs	16	.....	16	1,878	.....	1,878	1,929	.....	1,929
Federal crop insurance corporation fund	126	5	121	698	457	242	1,370	357	1,013
Commodity Credit Corporation:									
Price support and related programs	382	1,214	-832	16,850	10,455	6,395	16,813	6,654	10,159
National Wool Act Program	1	.....	1	106	.....	106	209	.....	209
Agricultural credit insurance fund	30	67	-37	1,173	1,280	-107	1,918	1,653	266
Other .....	(*)	.....	(*)	3	.....	3	3	.....	3
Total—Farm Service Agency	593	1,286	-693	21,510	12,192	9,319	23,162	8,664	14,498
Natural Resources Conservation Service:									
Conservation operations	43	.....	43	527	.....	527	525	.....	525
Watershed and flood prevention operations	23	.....	23	251	.....	251	247	.....	247
Other	10	.....	10	95	.....	95	104	.....	104
Rural Utilities Service:									
Rural electrification and telephone fund	33	331	-298	1,974	2,762	-788	2,314	3,155	-841
Rural development insurance fund	79	24	55	830	426	404	898	530	368
Other	49	14	35	451	172	279	403	417	-14
Rural housing and Community Development Service:									
Rural housing insurance fund	319	229	89	3,596	2,336	1,260	3,864	2,934	930
Other	95	.....	95	431	.....	431	331	.....	331
Foreign Agricultural Service	57	.....	57	1,027	.....	1,027	1,360	.....	1,360
Food and Consumer Service:									
Food stamp program	1,914	.....	1,914	23,399	.....	23,399	23,380	.....	23,380
State child nutrition programs	376	.....	376	7,193	.....	7,193	6,769	.....	6,769
Women, infants and children programs	295	.....	295	3,234	.....	3,234	2,996	.....	2,996
Other	27	.....	27	401	.....	401	442	.....	442
Total—Food and Consumer Service	2,613	.....	2,613	34,227	.....	34,227	33,587	.....	33,587
Forest Service:									
National forest system	102	.....	102	1,233	.....	1,233	1,209	.....	1,209
Forest and rangeland protection	65	.....	65	907	.....	907	467	.....	467
Forest service permanent appropriations	23	.....	23	532	.....	532	319	.....	319
Other	99	.....	99	456	.....	456	826	.....	826
Total—Forest Service	289	.....	289	3,128	.....	3,128	2,821	.....	2,821
Other	64	3	61	505	35	470	483	31	452
Proprietary receipts from the public .....	.....	85	-85	.....	838	-838	.....	1,264	-1,264
Intradepartmental transactions .....	(*)	.....	(*)	-28	.....	-28	.....	.....	.....
Total—Department of Agriculture	4,553	1,974	2,579	71,648	18,760	52,888	73,101	16,998	56,103
Department of Commerce:									
Economic Development Administration	21	(*)	21	326	11	315	239	15	224
Bureau of the Census	21	.....	21	275	.....	275	226	.....	226
Promotion of Industry and Commerce	27	.....	27	341	.....	341	300	.....	300
Science and Technology:									
National Oceanic and Atmospheric Administration	167	1	166	1,819	17	1,802	1,712	13	1,699
National Institute of Standards and Technology	36	.....	36	408	.....	408	123	.....	123
Other	-4	12	-17	93	38	54	111	31	80
Total—Science and Technology	199	13	186	2,319	55	2,264	1,946	43	1,902
Other	8	.....	8	98	(*)	98	84	.....	84
Proprietary receipts from the public .....	.....	10	-10	.....	113	-113	.....	104	-104
Intradepartmental transactions .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	276	24	253	3,359	179	3,180	2,795	162	2,633

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,297	.....	2,297	22,944	.....	22,944	24,631	.....	24,631
Department of the Navy	2,089	.....	2,089	22,315	.....	22,315	24,047	.....	24,047
Department of the Air Force	1,568	.....	1,568	17,007	.....	17,007	16,496	.....	16,496
Total—Military personnel	5,955	.....	5,955	62,266	.....	62,266	65,174	.....	65,174
Operation and maintenance:									
Department of the Army	2,321	.....	2,321	20,474	.....	20,474	18,690	.....	18,690
Department of the Navy	2,405	.....	2,405	20,352	.....	20,352	20,571	.....	20,571
Department of the Air Force	1,834	.....	1,834	21,063	.....	21,063	21,832	.....	21,832
Defense agencies	1,642	.....	1,642	17,659	.....	17,659	17,712	.....	17,712
Total—Operation and maintenance	8,201	.....	8,201	79,549	.....	79,549	78,806	.....	78,806
Procurement:									
Department of the Army	585	.....	585	6,628	.....	6,628	7,510	.....	7,510
Department of the Navy	1,501	.....	1,501	23,186	.....	23,186	23,991	.....	23,991
Department of the Air Force	1,756	.....	1,756	18,922	.....	18,922	20,757	.....	20,757
Defense agencies	294	.....	294	3,521	.....	3,521	3,719	.....	3,719
Total—Procurement	4,135	.....	4,135	52,257	.....	52,257	55,977	.....	55,977
Research, development, test, and evaluation:									
Department of the Army	546	.....	546	4,703	.....	4,703	5,165	.....	5,165
Department of the Navy	912	.....	912	8,015	.....	8,015	7,183	.....	7,183
Department of the Air Force	829	.....	829	11,043	.....	11,043	11,427	.....	11,427
Defense agencies	873	.....	873	7,498	.....	7,498	7,648	.....	7,648
Total—Research, development, test and evaluation	3,160	.....	3,160	31,258	.....	31,258	31,424	.....	31,424
Military construction:									
Department of the Army	124	.....	124	912	.....	912	853	.....	853
Department of the Navy	56	.....	56	752	.....	752	535	.....	535
Department of the Air Force	125	.....	125	1,213	.....	1,213	1,063	.....	1,063
Defense agencies	368	.....	368	3,231	.....	3,231	1,964	.....	1,964
Total—Military construction	673	.....	673	6,108	.....	6,108	4,415	.....	4,415
Family housing:									
Department of the Army	118	.....	118	1,110	.....	1,110	1,156	.....	1,156
Department of the Navy	97	.....	97	1,004	.....	1,004	725	.....	725
Department of the Air Force	92	.....	92	955	.....	955	980	.....	980
Defense agencies	15	7	7	144	51	93	111	30	81
Revolving and management funds:									
Department of the Army	63	.....	63	-7	.....	-7	45	.....	45
Department of the Navy	100	.....	100	264	.....	264	308	.....	308
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	343	.....	343	492	.....	492	3,526	.....	3,526
Other	-2	(*)	-3	-128	3	-131	-236	5	-241
Trust funds:									
Department of the Army .....	(*)	(*)	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of the Navy	2	.....	2	26	3	23	33	15	17
Department of the Air Force	2	2	(*)	3	3	(*)	6	6	1
Defense agencies	38	.....	38	235	.....	235	145	.....	145
Proprietary receipts from the public:									
Department of the Army .....	.....	79	-79	.....	318	-318	.....	134	-134
Department of the Navy .....	.....	24	-24	.....	80	-80	.....	181	-181
Department of the Air Force .....	.....	-42	42	.....	666	-666	.....	379	-379
Defense agencies .....	.....	78	-78	.....	338	-338	.....	261	-261
Intrabudgetary transactions:									
Department of the Army	10	.....	10	10	.....	10	127	.....	127
Department of the Navy	-26	.....	-26	427	.....	427	427	.....	427
Department of the Air Force	-21	.....	-21	84	.....	84	130	.....	130
Defense agencies	92	.....	92	-72	.....	-72	-95	.....	-95
Offsetting governmental receipts:									
Department of the Army .....	.....	.....	.....	.....	2	-2	.....	6	-6
Defense agencies .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Total—Department of Defense—Military	23,047	148	22,900	235,985	1,462	234,523	243,183	1,017	242,166

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	95	.....	95	949	.....	949	879	.....	879
Operation and maintenance, general	129	.....	129	1,221	.....	1,221	1,042	.....	1,042
Other	219	.....	219	1,348	.....	1,348	1,403	.....	1,403
Proprietary receipts from the public .....	.....	20	-20	.....	145	-145	.....	165	-165
Total—Corps of Engineers	442	20	422	3,518	145	3,374	3,324	165	3,159
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,470	.....	11,470	11,908	.....	11,908
Military retirement fund	2,356	.....	2,356	25,410	.....	25,410	24,456	.....	24,456
Intrabudgetary transactions .....	.....	.....	.....	-11,470	.....	-11,470	-11,908	.....	-11,908
Education benefits	-4	.....	-4	61	.....	61	131	.....	131
Other	7	(* *)	6	74	4	70	74	4	70
Proprietary receipts from the public .....	.....	1	-1	.....	11	-11	.....	10	-10
Total—Department of Defense—Civil	2,801	22	2,780	29,064	160	28,905	27,985	179	27,806
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	415	.....	415	6,397	.....	6,397	6,365	.....	6,365
Impact aid	15	.....	15	736	.....	736	746	.....	746
School improvement programs	116	.....	116	1,287	.....	1,287	1,331	.....	1,331
Other	19	.....	19	122	.....	122	83	.....	83
Total—Office of Elementary and Secondary Education	566	.....	566	8,541	.....	8,541	8,525	.....	8,525
Office of Bilingual Education and Minority Languages									
Affairs	27	.....	27	211	.....	211	207	.....	207
Office of Special Education and Rehabilitative Services:									
Special education	338	.....	338	2,882	.....	2,882	2,765	.....	2,765
Rehabilitation services and disability research	180	.....	180	2,115	.....	2,115	2,080	.....	2,080
Special institutions for persons with disabilities	12	.....	12	132	.....	132	122	.....	122
Office of Vocational and Adult Education	95	.....	95	1,356	.....	1,356	1,239	.....	1,239
Office of Postsecondary Education:									
College housing loans	5	2	3	19	59	-40	-4	41	-45
Student financial assistance	615	.....	615	6,157	.....	6,157	6,344	.....	6,344
Higher education	128	.....	128	792	.....	792	720	.....	720
Howard University	26	.....	26	179	.....	179	185	.....	185
Federal direct student loan program	29	.....	29	473	.....	473	90	.....	90
Federal family education loans	1,738	.....	1,738	4,884	.....	4,884	-1,568	.....	-1,568
Other .....	.....	(* *)	.....	1	.....	1	7	.....	7
Total—Office of Postsecondary Education	2,540	2	2,539	12,504	59	12,445	5,775	41	5,734
Office of Educational Research and Improvement									
Departmental management	36	.....	36	370	.....	370	390	.....	390
Proprietary receipts from the public	76	.....	76	400	.....	400	352	.....	352
.....	.....	6	-6	.....	87	-87	.....	127	-127
Total—Department of Education	3,870	8	3,862	28,511	146	28,365	21,454	169	21,285
Department of Energy:									
Atomic energy defense activities									
.....	918	.....	918	10,817	.....	10,817	10,776	.....	10,776
Energy programs:									
General science and research activities	100	.....	100	1,237	.....	1,237	1,155	.....	1,155
Energy supply, R and D activities	329	.....	329	3,032	.....	3,032	2,790	.....	2,790
Uranium supply and enrichment activities	2	.....	2	91	.....	91	297	.....	297
Fossil energy research and development	43	.....	43	397	.....	397	374	.....	374
Energy conservation	69	.....	69	603	.....	603	522	.....	522
Strategic petroleum reserve	25	.....	25	198	.....	198	255	.....	255
Clean coal technology .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	35	.....	35	313	.....	313	264	.....	264
Other	90	(* *)	90	939	1	938	855	2	853
Total—Energy programs	693	(* *)	693	6,810	1	6,809	6,510	2	6,509
Power Marketing Administration									
Departmental administration	140	138	2	1,571	1,713	-142	1,589	1,438	151
Proprietary receipts from the public	49	.....	49	441	.....	441	408	.....	408
Intrabudgetary transactions .....	.....	143	-143	.....	1,605	-1,605	.....	1,623	-1,623
Offsetting governmental receipts	-28	.....	-28	-403	.....	-403	-319	.....	-319
.....	.....	158	-158	.....	169	-169	.....	119	-119
Total—Department of Energy	1,772	438	1,334	19,236	3,488	15,748	18,964	3,182	15,782

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	97	1	96	796	5	792	733	3	730
Health Resources and Services Administration	183	.....	183	2,361	.....	2,361	2,393	.....	2,393
Indian Health Services	165	.....	165	1,866	.....	1,866	1,650	.....	1,650
Centers for Disease Control and Prevention	169	.....	169	1,654	.....	1,654	1,424	.....	1,424
National Institutes of Health	975	.....	975	10,011	.....	10,011	9,429	.....	9,429
Substance Abuse and Mental Health Services Administration									
Administration	209	.....	209	2,211	.....	2,211	2,225	.....	2,225
Agency for Health Care Policy and Research	22	.....	22	119	.....	119	95	.....	95
Assistant secretary for health	37	.....	37	209	.....	209	173	.....	173
Total—Public Health Service	1,856	1	1,856	19,228	5	19,223	18,122	3	18,118
Health Care Financing Administration:									
Grants to States for Medicaid	8,117	.....	8,117	81,689	.....	81,689	74,881	.....	74,881
Payments to health care trust funds	1,173	.....	1,173	40,941	.....	40,941	37,082	.....	37,082
Federal hospital insurance trust fund:									
Benefit payments	10,629	.....	10,629	103,429	.....	103,429	92,644	.....	92,644
Administrative expenses	141	.....	141	1,183	.....	1,183	1,121	.....	1,121
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	10,770	.....	10,770	104,612	.....	104,612	93,765	.....	93,765
Federal supplementary medical insurance trust fund:									
Benefit payments	5,766	.....	5,766	57,726	.....	57,726	52,626	.....	52,626
Administrative expenses	156	.....	156	1,584	.....	1,584	1,560	.....	1,560
Total—FSMI trust fund	5,922	.....	5,922	59,310	.....	59,310	54,186	.....	54,186
Other	-23	.....	-23	-7	.....	-7	5	.....	5
Total—Health Care Financing Administration	25,960	.....	25,960	286,545	.....	286,545	259,918	.....	259,918
Administration for children and families:									
Family support payments to States	1,646	.....	1,646	15,950	.....	15,950	15,476	.....	15,476
Low income home energy assistance	57	.....	57	1,346	.....	1,346	2,048	.....	2,048
Refugee and entrant assistance	29	.....	29	379	.....	379	333	.....	333
Payments to States for the job opportunities and basic skills training program	82	.....	82	859	.....	859	769	.....	769
State legalization impact assistance grants	15	.....	15	358	.....	358	640	.....	640
Payments to States for the child care and development block grant	74	.....	74	841	.....	841	730	.....	730
Social services block grant	261	.....	261	2,605	.....	2,605	2,504	.....	2,504
Children and families services programs	328	.....	328	4,317	.....	4,317	3,892	.....	3,892
Payments to States for foster care and adoption assistance	330	.....	330	2,939	.....	2,939	2,803	.....	2,803
Other	4	.....	4	28	.....	28	1	.....	1
Total—Administration for children and families	2,827	.....	2,827	29,623	.....	29,623	29,196	.....	29,196
Administration on aging	97	.....	97	890	.....	890	801	.....	801
Departmental management	-93	.....	-93	285	.....	285	282	.....	282
Proprietary receipts from the public .....	.....	1,861	-1,861	.....	18,544	-18,544	.....	16,289	-16,289
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund ..	-1,173	.....	-1,173	-36,988	.....	-36,988	-35,383	.....	-35,383
Payments for tax and other credits:									
Federal hospital insurance trust fund .....	.....	.....	.....	-3,953	.....	-3,953	-1,700	.....	-1,700
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services ..	29,474	1,861	27,613	295,630	18,548	277,081	271,238	16,293	254,945

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	15	14	1	166	121	45	149	126	24
Credit accounts:									
Federal housing administration fund	882	924	-42	6,207	6,551	-344	6,063	6,029	33
Housing for the elderly or handicapped fund	-10	55	-64	504	598	-94	682	641	40
Other	62	.....	62	555	.....	555	414	(*)	414
Rent supplement payments	5	.....	5	142	.....	142	83	.....	83
Homeownership assistance	8	.....	8	107	.....	107	103	.....	103
Rental housing assistance	56	.....	56	601	.....	601	616	.....	616
Rental housing development grants .....	.....	.....	.....	(*)	.....	(*)	5	.....	5
Low-rent public housing	26	.....	26	638	.....	638	664	.....	664
Public housing grants	371	.....	371	3,459	.....	3,459	3,032	.....	3,032
College housing grants	1	.....	1	17	.....	17	18	.....	18
Lower income housing assistance	719	.....	719	9,050	.....	9,050	9,691	.....	9,691
Section 8 contract renewals	342	.....	342	4,556	.....	4,556	3,130	.....	3,130
Other	18	.....	18	166	.....	166	65	.....	65
Total—Housing programs	2,496	993	1,502	26,166	7,270	18,896	24,713	6,797	17,917
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	15	1	14	280	201	79	299	201	98
Payments for operation of low-income housing projects	238	.....	238	2,484	.....	2,484	2,361	.....	2,361
Community Partnerships Against Crime	18	.....	18	164	.....	164	147	.....	147
Other	5	.....	5	27	.....	27	1	.....	1
Total—Public and Indian Housing programs	275	1	274	2,956	201	2,755	2,807	201	2,606
Government National Mortgage Association:									
Management and liquidating functions fund	(*)	(*)	(*)	(*)	1	-1	(*)	1	-1
Guarantees of mortgage-backed securities	47	127	-80	318	786	-468	880	1,341	-460
Total—Government National Mortgage Association	47	127	-80	318	787	-469	880	1,342	-462
Community Planning and Development:									
Community Development Grants	407	.....	407	3,968	.....	3,968	3,314	.....	3,314
Home investment partnerships program	110	.....	110	1,061	.....	1,061	697	.....	697
Other	18	22	-4	304	117	187	271	123	148
Total—Community Planning and Development	535	22	513	5,333	117	5,216	4,282	123	4,159
Management and Administration	21	.....	21	442	.....	442	446	.....	446
Other	6	.....	6	57	.....	57	37	.....	37
Proprietary receipts from the public .....	.....	39	-39	.....	412	-412	.....	416	-416
Offsetting governmental receipts .....	.....	.....	.....	.....	5	-5	.....	5	-5
Total—Department of Housing and Urban Development	3,379	1,183	2,196	35,272	8,792	26,479	33,166	8,884	24,282
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	52	.....	52	657	.....	657	591	.....	591
Other	45	.....	45	357	.....	357	261	.....	261
Minerals Management Service	55	.....	55	612	.....	612	673	.....	673
Office of Surface Mining Reclamation and Enforcement	27	.....	27	285	.....	285	284	.....	284
Total—Land and minerals management	181	.....	181	1,911	.....	1,911	1,809	.....	1,809
Water and science:									
Bureau of Reclamation:									
Construction program	32	.....	32	261	.....	261	261	.....	261
Operation and maintenance	27	.....	27	233	.....	233	237	.....	237
Other	25	12	13	357	152	206	420	121	300
Central Utah project	5	.....	5	32	.....	32	25	.....	25
United States Geological Survey	64	.....	64	529	.....	529	547	.....	547
Bureau of Mines	18	3	15	163	24	139	174	25	149
Total—Water and science	171	15	156	1,575	175	1,399	1,665	146	1,519
Fish and wildlife and parks:									
United States Fish and Wildlife Service	98	.....	98	1,115	.....	1,115	1,069	.....	1,069
National Biological Survey	17	.....	17	129	.....	129	95	.....	95
National Park Service	159	.....	159	1,426	.....	1,426	1,317	.....	1,317
Total—Fish and wildlife and parks	274	.....	274	2,670	.....	2,670	2,481	.....	2,481

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:—Continued									
Bureau of Indian Affairs:									
Operation of Indian programs	125	.....	125	1,361	.....	1,361	1,262	.....	1,262
Indian tribal funds	20	.....	20	257	.....	257	258	.....	258
Other	28	1	28	392	11	382	391	9	382
Total—Bureau of Indian Affairs	173	1	172	2,011	11	2,000	1,911	9	1,902
Territorial and international affairs	6	.....	6	408	.....	408	244	.....	244
Departmental offices	19	.....	19	101	.....	101	120	.....	120
Proprietary receipts from the public .....	.....	159	-159	.....	1,680	-1,680	.....	1,820	-1,820
Intrabudgetary transactions	-18	.....	-18	-244	.....	-244	-227	.....	-227
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	3	-3	.....	(* *)	(* *)
Total—Department of the Interior	807	175	632	8,432	1,869	6,562	8,003	1,975	6,028
Department of Justice:									
Legal activities	239	.....	239	2,556	.....	2,556	2,279	.....	2,279
Federal Bureau of Investigation	231	.....	231	1,903	.....	1,903	1,899	.....	1,899
Drug Enforcement Administration	65	.....	65	747	.....	747	701	.....	701
Immigration and Naturalization Service	156	.....	156	1,629	.....	1,629	1,376	.....	1,376
Federal Prison System	236	12	224	2,623	119	2,504	2,185	109	2,076
Office of Justice Programs	59	.....	59	647	.....	647	779	.....	779
Other	19	.....	19	712	.....	712	553	.....	553
Intrabudgetary transactions	-7	.....	-7	-57	.....	-57	-29	.....	-29
Offsetting governmental receipts .....	.....	96	-96	.....	797	-797	.....	544	-544
Total—Department of Justice	998	108	890	10,761	916	9,845	9,742	653	9,089
Department of Labor:									
Employment and Training Administration:									
Training and employment services	513	.....	513	4,226	.....	4,226	3,961	.....	3,961
Community Service Employment for Older Americans	37	.....	37	367	.....	367	350	.....	350
Federal unemployment benefits and allowances	34	.....	34	208	.....	208	142	.....	142
State unemployment insurance and employment service operations	37	.....	37	84	.....	84	240	.....	240
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	619	.....	619	2,577	.....	2,577
Total—Employment and Training Administration	621	.....	621	5,104	.....	5,104	4,770	.....	4,770
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,847	.....	1,847	20,147	.....	20,147	25,389	.....	25,389
State administrative expenses	251	.....	251	2,912	.....	2,912	2,853	.....	2,853
Federal administrative expenses	11	.....	11	181	.....	181	161	.....	161
Veterans employment and training	15	.....	15	167	.....	167	171	.....	171
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	4	.....	4	55	.....	55	61	.....	61
Other	2	.....	2	19	.....	19	19	.....	19
Total—Unemployment trust fund	2,129	.....	2,129	23,480	.....	23,480	28,654	.....	28,654
Other	8	.....	8	79	.....	79	86	.....	86
Total—Employment and Training Administration	2,758	.....	2,758	29,063	.....	29,063	36,010	.....	36,010
Pension Benefit Guaranty Corporation	109	247	-138	1,250	1,537	-287	1,056	1,510	-455
Employment Standards Administration:									
Salaries and expenses	24	.....	24	224	.....	224	220	.....	220
Special benefits	148	.....	148	453	.....	453	485	.....	485
Black lung disability trust fund	47	.....	47	525	.....	525	552	.....	552
Other	10	.....	10	125	.....	125	116	.....	116
Occupational Safety and Health Administration	27	.....	27	271	.....	271	272	.....	272
Bureau of Labor Statistics	15	.....	15	253	.....	253	268	.....	268
Other	62	.....	62	440	.....	440	444	.....	444
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	6	-6	.....	3	-3
Intrabudgetary transactions	-57	.....	-57	-1,157	.....	-1,157	-3,201	.....	-3,201
Total—Department of Labor	3,143	248	2,895	31,447	1,543	29,904	36,220	1,514	34,707

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	187	.....	187	1,466	.....	1,466	1,669	.....	1,669
Acquisition and maintenance of buildings abroad	50	.....	50	487	.....	487	522	.....	522
Payment to Foreign Service retirement and disability fund	138	.....	138	267	.....	267	125	.....	125
Foreign Service retirement and disability fund	37	.....	37	410	.....	410	374	.....	374
Other	40	.....	40	436	.....	436	265	.....	265
Total—Administration of Foreign Affairs	451	.....	451	3,067	.....	3,067	2,955	.....	2,955
International organizations and Conferences	8	.....	8	1,365	.....	1,365	1,183	.....	1,183
Migration and refugee assistance	48	.....	48	666	.....	666	658	.....	658
Other	23	.....	23	135	.....	135	172	.....	172
Proprietary receipts from the public .....	.....	.....	.....	.....	(*)	(*)	.....	1	-1
Intrabudgetary transactions	-138	.....	-138	-320	.....	-320	-176	.....	-176
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	392	.....	392	4,912	(*)	4,912	4,791	1	4,791
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,691	.....	1,691	16,967	.....	16,967	16,524	.....	16,524
Other	16	.....	16	168	.....	168	150	.....	150
Other programs	20	.....	20	187	.....	187	197	.....	197
Total—Federal Highway Administration	1,727	.....	1,727	17,322	.....	17,322	16,871	.....	16,871
National Highway Traffic Safety Administration	28	.....	28	254	.....	254	237	.....	237
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation .....	(*)	.....	(*)	806	.....	806	491	.....	491
Other	23	1	22	216	10	206	346	19	327
Total—Federal Railroad Administration	23	1	22	1,022	10	1,012	837	19	818
Federal Transit Administration:									
Formula grants	-142	.....	-142	626	.....	626	75	.....	75
Discretionary grants	173	.....	173	1,866	.....	1,866	1,487	.....	1,487
Other	340	.....	340	1,622	.....	1,622	1,919	.....	1,919
Total—Federal Transit Administration	371	.....	371	4,114	.....	4,114	3,481	.....	3,481
Federal Aviation Administration:									
Operations	312	.....	312	1,904	.....	1,904	2,321	.....	2,321
Airport and airway trust fund:									
Grants-in-aid for airports	159	.....	159	1,598	.....	1,598	1,451	.....	1,451
Facilities and equipment	163	.....	163	2,319	.....	2,319	2,116	.....	2,116
Research, engineering and development	18	.....	18	206	.....	206	200	.....	200
Operations	204	.....	204	2,342	.....	2,342	2,008	.....	2,008
Total—Airport and airway trust fund	545	.....	545	6,464	.....	6,464	5,774	.....	5,774
Other	(*)	(*)	(*)	(*)	2	-2	(*)	1	-1
Total—Federal Aviation Administration	856	(*)	856	8,369	2	8,367	8,095	1	8,094
Coast Guard:									
Operating expenses	249	.....	249	2,321	.....	2,321	2,244	.....	2,244
Acquisition, construction, and improvements	25	.....	25	241	.....	241	318	.....	318
Retired pay	48	.....	48	499	.....	499	460	.....	460
Other	25	1	24	276	6	270	316	6	310
Total—Coast Guard	347	1	346	3,337	6	3,332	3,338	6	3,332
Maritime Administration	107	87	20	710	294	415	797	316	481
Other	35	1	34	337	9	328	359	7	352
Proprietary receipts from the public .....	.....	2	-2	.....	9	-9	.....	9	-9
Intrabudgetary transactions .....	.....	.....	.....	(*)	.....	(*)	19	.....	19
Offsetting governmental receipts .....	.....	14	-14	.....	101	-101	.....	184	-84
Total—Department of Transportation	3,495	107	3,388	35,464	429	35,035	34,034	443	33,592

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	-190	2	-192	-2,458	20	-2,478	-1,205	12	-1,216
Other	58	.....	58	291	.....	291	229	.....	229
Financial Management Service:									
Salaries and expenses	-10	.....	-10	190	.....	190	205	.....	205
Payment to the Resolution Funding Corporation .....	.....	.....	.....	2,328	.....	2,328	2,328	.....	2,328
Claims, judgements, and relief acts	243	.....	243	1,035	.....	1,035	446	.....	446
Net interest paid to loan guarantee financing accounts .....	.....	.....	.....	777	.....	777	2	.....	2
Other	-3	.....	-3	65	.....	65	129	.....	129
Total—Financial Management Service	230	.....	230	4,396	.....	4,396	3,112	.....	3,112
Federal Financing Bank	-113	.....	-113	112	.....	112	110	.....	110
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	28	.....	28	348	.....	348	345	.....	345
Internal revenue collections for Puerto Rico	24	.....	24	191	.....	191	187	.....	187
United States Customs Service	159	.....	159	1,659	.....	1,659	1,667	.....	1,667
Bureau of Engraving and Printing	-2	.....	-2	-18	.....	-18	-28	.....	-28
United States Mint	130	.....	130	20	.....	20	43	.....	43
Bureau of the Public Debt	15	.....	15	271	.....	271	252	.....	252
Internal Revenue Service:									
Processing, assistance, and management	114	.....	114	1,701	.....	1,701	1,645	.....	1,645
Tax law enforcement	349	.....	349	3,935	.....	3,935	3,419	.....	3,419
Information systems	109	.....	109	1,428	.....	1,428	1,130	.....	1,130
Payment where earned income credit exceeds liability for tax	161	.....	161	15,077	.....	15,077	10,898	.....	10,898
Health insurance supplement to earned income credit ..	.....	.....	.....	.....	.....	.....	773	.....	773
Refunding internal revenue collections, interest	203	.....	203	2,527	.....	2,527	2,542	.....	2,542
Other .....	(* *)	.....	(* *)	2	(* *)	2	-2	.....	-2
Total—Internal Revenue Service	937	.....	937	24,669	(* *)	24,669	20,404	.....	20,404
United States Secret Service	35	.....	35	488	.....	488	455	.....	455
Comptroller of the Currency	31	120	-89	370	387	-17	332	417	-86
Office of Thrift Supervision	11	2	9	145	154	-9	164	162	2
Interest on the public debt:									
Public issues (accrual basis)	20,292	.....	20,292	214,527	.....	214,527	190,005	.....	190,005
Special issues (cash basis)	2,010	.....	2,010	97,713	.....	97,713	88,398	.....	88,398
Total—Interest on the public debt	22,302	.....	22,302	312,239	.....	312,239	278,403	.....	278,403
Other	6	.....	6	54	.....	54	49	.....	49
Proprietary receipts from the public .....	.....	70	-70	.....	3,663	-3,663	.....	2,615	-2,615
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-596	.....	-596	-8,969	.....	-8,969	-10,580	.....	-10,580
Offsetting governmental receipts .....	.....	137	-137	.....	1,011	-1,011	.....	769	-769
Total—Department of the Treasury	23,064	331	22,733	333,810	5,236	328,574	293,938	3,975	289,963

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,413	.....	1,413	14,599	.....	14,599	13,905	.....	13,905
Other	75	18	56	647	243	404	600	246	353
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	65	72	-7	846	525	321	1,357	645	712
Loan guaranty revolving fund	16	35	-19	395	382	13	510	437	72
Other	10	9	1	153	121	32	305	200	105
Compensation and pensions	1,556	.....	1,556	15,023	.....	15,023	15,806	.....	15,806
Readjustment benefits	76	.....	76	1,109	.....	1,109	1,045	.....	1,045
Post-Vietnam era veterans education account	4	.....	4	54	.....	54	73	.....	73
Insurance funds:									
National service life	105	.....	105	1,148	.....	1,148	1,134	.....	1,134
United States government life	2	.....	2	17	.....	17	18	.....	18
Veterans special life	12	3	9	131	175	-44	119	174	-55
Other	6	.....	6	38	.....	38	4	.....	4
Total—Veterans Benefits Administration	1,849	119	1,730	18,915	1,203	17,711	20,370	1,456	18,914
Construction	58	.....	58	582	(* *)	582	645	(* *)	645
Departmental administration	97	.....	97	906	.....	906	884	.....	884
Proprietary receipts from the public:									
National service life .....	.....	24	-24	.....	250	-250	.....	313	-313
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	70	-70	.....	673	-673	.....	1,201	-1,201
Intrabudgetary transactions	-1	.....	-1	-18	.....	-18	-29	.....	-29
Total—Department of Veterans Affairs	3,492	230	3,262	35,631	2,370	33,261	36,375	3,217	33,158
Environmental Protection Agency:									
Program and research operations	102	.....	102	823	.....	823	787	.....	787
Abatement, control, and compliance	94	.....	94	1,272	.....	1,272	1,208	.....	1,208
Water infrastructure financing	264	.....	264	2,186	.....	2,186	1,752	.....	1,752
Hazardous substance superfund	132	.....	132	1,330	.....	1,330	1,275	.....	1,275
Other	42	(* *)	42	676	1	675	669	3	666
Proprietary receipts from the public .....	.....	18	-18	.....	237	-237	.....	181	-181
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	-250	.....	-250
Offsetting governmental receipts .....	.....	1	-1	.....	9	-9	.....	9	-9
Total—Environmental Protection Agency	634	19	615	6,036	246	5,790	5,441	193	5,248
General Services Administration:									
Real property activities	303	.....	303	58	.....	58	-89	.....	-89
Personal property activities	-32	.....	-32	164	.....	164	3	.....	3
Other	29	.....	29	264	.....	264	203	.....	203
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	1	-1	.....	4	-4
Total—General Services Administration	299	(* *)	299	486	1	485	116	4	111
National Aeronautics and Space Administration:									
Human space flight	452	.....	452	3,095	.....	3,095	.....	.....	.....
Science, aeronautics and technology	385	.....	385	2,312	.....	2,312	.....	.....	.....
Mission support	214	.....	214	1,829	.....	1,829	.....	.....	.....
Research and development	128	.....	128	3,203	.....	3,203	6,027	.....	6,027
Space flight, control and data communications	30	.....	30	1,351	.....	1,351	4,411	.....	4,411
Construction of facilities	24	.....	24	278	.....	278	340	.....	340
Research and program management	1	.....	1	97	.....	97	1,508	.....	1,508
Other	2	.....	2	14	.....	14	15	.....	15
Total—National Aeronautics and Space Administration	1,236	.....	1,236	12,179	.....	12,179	12,301	.....	12,301
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	334	.....	334	3,704	.....	3,704	3,545	.....	3,545
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,234	.....	3,234	35,206	.....	35,206	33,250	.....	33,250
Employees life insurance fund	132	303	-171	1,468	2,394	-926	1,253	2,384	-1,132
Employees and retired employees health benefits fund	1,506	1,446	60	14,538	14,707	-169	14,157	14,675	-518
Other	28	.....	28	86	.....	86	141	.....	141
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-3	.....	-3	-30	.....	-30	-31	.....	-31
Total—Office of Personnel Management	5,231	1,749	3,482	54,971	17,101	37,870	52,315	17,059	35,255

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan fund	4	72	-68	342	441	-99	449	367	82
Disaster loan fund	40	14	26	424	207	217	318	254	64
Other	2	1	1	19	14	5	26	12	14
Other	36	(*)	36	525	1	524	523	1	523
Total—Small Business Administration	82	88	-8	1,310	663	647	1,317	633	683
Social Security Administration:									
Payments to Social Security trust funds	12	.....	12	5,460	.....	5,460	5,676	.....	5,676
Special benefits for disabled coal miners	58	.....	58	658	.....	658	708	.....	708
Supplemental security income program	2,118	.....	2,118	21,991	.....	21,991	22,304	.....	22,304
Office of the Inspector General .....	(*)	.....	(*)	1	.....	1	.....	.....	.....
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	24,311	.....	24,311	264,223	.....	264,223	252,982	.....	252,982
Administrative expenses	140	.....	140	1,629	.....	1,629	1,564	.....	1,564
Payment to railroad retirement account .....	.....	.....	.....	4,052	.....	4,052	3,420	.....	3,420
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	24,450	.....	24,450	269,904	.....	269,904	257,966	.....	257,966
Federal disability insurance trust fund (off-budget):									
Benefit payments	3,410	.....	3,410	36,725	.....	36,725	33,663	.....	33,663
Administrative expenses	89	.....	89	981	.....	981	924	.....	924
Payment to railroad retirement account .....	.....	.....	.....	68	.....	68	106	.....	106
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,499	.....	3,499	37,774	.....	37,774	34,692	.....	34,692
Proprietary receipts from the public:									
On-budget .....	.....	71	-71	.....	628	-628	.....	655	-655
Off-budget .....	.....	(*)	(*)	.....	9	-9	.....	11	-11
Intrabudgetary transactions:									
On-budget .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Off-budget ²	-12	.....	-12	-5,459	.....	-5,459	-5,671	.....	-5,671
Total—Social Security Administration	30,126	71	30,054	330,329	637	329,692	315,676	666	315,010
Other Independent agencies:									
Board for International Broadcasting	12	.....	12	215	.....	215	183	.....	183
Corporation for National and Community Service	36	.....	36	383	.....	383	194	.....	194
Corporation for Public Broadcasting .....	.....	.....	.....	286	.....	286	275	.....	275
District of Columbia:									
Federal payment .....	.....	.....	.....	714	.....	714	698	.....	698
Other .....	(*)	.....	(*)	8	12	-4	2	12	-10
Equal Employment Opportunity Commission	19	(*)	18	219	1	218	215	1	214
Export-Import Bank of the United States	66	66	(*)	1,130	1,173	-43	936	1,808	-872
Federal Communications Commission	13	4	9	161	47	113	137	39	99
Federal Deposit Insurance Corporation:									
Bank insurance fund	100	891	-791	2,338	10,372	-8,034	3,415	12,347	-8,931
Savings association insurance fund	5	8	-2	94	1,040	-946	22	1,389	-1,367
FSLIC resolution fund	653	136	517	2,294	1,174	1,120	2,224	2,761	-536
Affordable housing and bank enterprise .....	(*)	.....	(*)	4	.....	4	4	.....	4
Total—Federal Deposit Insurance Corporation	759	1,035	-277	4,730	12,585	-7,856	5,666	16,497	-10,831
Federal Emergency Management Agency:									
Public enterprise funds	94	32	61	783	321	463	356	407	-50
Disaster relief	77	.....	77	2,005	.....	2,005	3,381	.....	3,381
Emergency management planning and assistance	24	.....	24	263	.....	263	213	.....	213
Other	21	(*)	21	277	17	261	235	.....	235
Federal Trade Commission	7	.....	7	40	.....	40	62	.....	62
Interstate Commerce Commission	4	.....	4	35	.....	35	39	.....	39
Legal Services Corporation	33	.....	33	397	.....	397	385	.....	385
National Archives and Records Administration	27	(*)	27	212	(*)	212	232	(*)	232
National Credit Union Administration:									
Credit union share insurance fund	3	18	-15	28	300	-271	-34	233	-268
Central liquidity facility	10	5	5	15	10	5	58	59	(*)
Other	10	(*)	9	(*)	5	-5	38	49	-11

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	13	.....	13	157	.....	157	161	.....	161
National Endowment for the Humanities	21	.....	21	162	.....	162	163	.....	163
National Labor Relations Board	12	.....	12	161	.....	161	155	.....	155
National Science Foundation	331	.....	331	2,536	.....	2,536	2,375	.....	2,375
Nuclear Regulatory Commission	49	102	-53	489	503	-14	496	404	91
Panama Canal Commission	52	54	-2	520	570	-50	486	518	-31
Postal Service:									
Public enterprise funds (off-budget)	3,862	4,931	-1,069	45,116	50,345	-5,229	43,530	44,841	-1,311
Payment to the Postal Service fund .....	.....	.....	.....	130	.....	130	130	.....	130
Railroad Retirement Board:									
Federal windfall subsidy	20	.....	20	231	.....	231	248	.....	248
Federal payments to the railroad retirement accounts ...	(* *)	.....	(* *)	225	.....	225	440	.....	440
Rail industry pension fund:									
Benefit payments	241	.....	241	2,587	.....	2,587	2,613	.....	2,613
Advances from FOASDI fund	-92	.....	-92	-1,008	.....	-1,008	-995	.....	-995
OASDI certifications	92	.....	92	1,008	.....	1,008	995	.....	995
Administrative expenses	6	.....	6	66	.....	66	66	.....	66
Interest on refunds of taxes	2	.....	2	19	.....	19	15	.....	15
Other .....	(* *)	.....	(* *)	5	.....	5	6	.....	6
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	-4,120	.....	-4,120	-3,526	.....	-3,526
Other .....	.....	.....	.....	2	.....	2	-208	.....	-208
Supplemental annuity pension fund:									
Benefit payments	7	.....	7	83	.....	83	86	.....	86
Interest on refund of taxes .....	(* *)	.....	(* *)	1	.....	1	1	.....	1
Railroad Social Security equivalent benefit account:									
Benefit payments	404	.....	404	4,485	.....	4,485	4,360	.....	4,360
Interest on refund of taxes	2	.....	2	2	.....	2	2	.....	2
Other .....	(* *)	.....	(* *)	2	.....	2	3	.....	3
Total—Railroad Retirement Board	683	.....	683	3,587	.....	3,587	4,107	.....	4,107
Resolution Trust Corporation	130	1,235	-1,105	4,434	14,525	-10,091	16,827	13,804	3,023
Securities and Exchange Commission	12	.....	12	114	.....	114	71	.....	71
Smithsonian Institution	33	.....	33	391	.....	391	374	.....	374
Tennessee Valley Authority	743	695	48	8,479	7,103	1,376	8,807	7,629	1,178
United States Information Agency	119	.....	119	1,041	(* *)	1,041	1,030	(* *)	1,030
Other	192	127	65	2,603	1,868	734	2,284	1,356	928
Total—Other independent agencies	7,465	8,305	-839	81,821	89,386	-7,565	94,267	87,656	6,611
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 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,028	.....	-1,028	-11,238	.....	-11,238	-11,752	.....	-11,752
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	-153	.....	-153	-1,671	.....	-1,671	-1,678	.....	-1,678
Postal Service employer contributions	-48	.....	-48	-516	.....	-516	-474	.....	-474
Payments for military service credits .....	.....	.....	.....	-61	.....	-61	-80	.....	-80
Department of State:									
Foreign Service retirement and disability fund	-13	.....	-13	-102	.....	-102	-108	.....	-108
Office of Personnel Management:									
Civil service retirement and disability fund	-983	.....	-983	-9,137	.....	-9,137	-9,073	.....	-9,073
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-446	.....	-446	-4,763	.....	-4,763	-5,007	.....	-5,007
Payments for military service credits .....	.....	.....	.....	-225	.....	-225	-304	.....	-304
Federal disability insurance trust fund:									
Federal employer contributions	-80	.....	-80	-851	.....	-851	-538	.....	-538
Payments for military service credits .....	.....	.....	.....	-67	.....	-67	-33	.....	-33
Independent agencies:									
Court of veterans appeals retirement fund .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Employer share, employee retirement	-2,750	.....	-2,750	-28,632	.....	-28,632	-29,050	.....	-29,050

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-6	.....	-6	-20	.....	-20	-18	.....	-18
Department of Defense—Civil:									
Corps of Engineers	-19	.....	-19	-45	.....	-45	-21	.....	-21
Military retirement fund	-342	.....	-342	-10,997	.....	-10,997	-10,229	.....	-10,229
Education benefits fund	-4	.....	-4	-40	.....	-40	-48	.....	-48
Soldiers' and airmen's home permanent fund	-1	.....	-1	-9	.....	-9	-9	.....	-9
Other .....	.....	.....	.....	-1	.....	-1	-1	.....	-1
Department of Health and Human Services:									
Federal hospital insurance trust fund	-30	.....	-30	-10,849	.....	-10,849	-10,571	.....	-10,571
Federal supplementary medical insurance trust fund ..	-40	.....	-40	-1,847	.....	-1,847	-2,097	.....	-2,097
Department of Labor:									
Unemployment trust fund	-6	.....	-6	-2,693	.....	-2,693	-2,490	.....	-2,490
Department of State:									
Foreign Service retirement and disability fund .....	(* *)	.....	(* *)	-611	.....	-611	-570	.....	-570
Department of Transportation:									
Highway trust fund	-26	.....	-26	-1,148	.....	-1,148	-1,398	.....	-1,398
Airport and airway trust fund	-6	.....	-6	-750	.....	-750	-828	.....	-828
Oil spill liability trust fund	-54	.....	-54	-63	.....	-63	-36	.....	-36
Department of Veterans Affairs:									
National service life insurance fund	-1	.....	-1	-1,072	.....	-1,072	-1,079	.....	-1,079
United States government life Insurance Fund .....	(* *)	.....	(* *)	-9	.....	-9	-10	.....	-10
Environmental Protection Agency	-49	.....	-49	-51	.....	-51	-27	.....	-27
National Aeronautics and Space Administration .....	(* *)	.....	(* *)	-1	.....	-1	-1	.....	-1
Office of Personnel Management:									
Civil service retirement and disability fund	-36	.....	-36	-28,030	.....	-28,030	-26,114	.....	-26,114
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund ...	-52	.....	-52	-31,370	.....	-31,370	-28,445	.....	-28,445
Federal disability insurance trust fund	-14	.....	-14	-1,877	.....	-1,877	-680	.....	-680
Independent agencies:									
Railroad Retirement Board	-168	.....	-168	-886	.....	-886	-567	.....	-567
Other	-3	.....	-3	-24	.....	-24	-16	.....	-16
Other	-276	.....	-276	-473	.....	-473	-281	.....	-281
Total—Interest received by trust funds	-1,134	.....	-1,134	-92,865	.....	-92,865	-85,534	.....	-85,534
Rents and royalties on the outer continental shelf lands ..	.....	272	-272	.....	2,382	-2,382	.....	2,726	-2,726
Sale of major assets .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spectrum auction proceeds .....	.....	.....	.....	.....	7,644	-7,644	.....	.....	.....
Total—Undistributed offsetting receipts	-3,884	272	-4,156	-121,497	10,027	-131,524	-114,584	2,726	-117,310
Total outlays	148,845	18,434	130,411	1,574,560	196,105	1,378,455	1,511,299	182,373	1,328,925
Total on-budget	117,637	13,503	104,134	1,266,377	145,751	1,120,626	1,215,789	137,521	1,078,267
Total off-budget	31,208	4,931	26,277	308,183	50,354	257,829	295,510	44,852	250,658
Total surplus (+) or deficit			-33,851			-171,099			-207,368
Total on-budget			-34,870			-233,640			-261,053
Total off-budget			+1,019			+62,541			+53,685

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	42,892	44,109
Receipts from off-budget federal entities .....	.....	.....
Intrabudgetary transactions	194,866	187,522
Governmental receipts	10,260	1,941
Total receipts offset against outlays	248,018	233,572

¹Receipts have been decreased by \$1 million and outlays correspondingly decreased by \$1 million in September 1994 to reflect offsetting governmental receipts previously reported as budgetary receipts by the Department of Transportation.

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

³The Postal Service accounting is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through August 18th and estimates for \$611 million through August 31st.

... No Transactions.

(* *) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, August 1995 and Other Periods
 [\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	10,604	278,006	280,502	4,677,750	4,945,152	4,955,756
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	10,604	278,006	280,502	4,692,750	4,960,152	4,970,756
Plus premium on public debt securities	-11	-89	-33	1,333	1,254	1,243
Less discount on public debt securities	40	2,971	-8,535	78,631	81,562	81,602
Total public debt securities net of Premium and discount	10,554	274,945	289,004	4,615,453	4,879,845	4,890,399
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	168	-1,164	2,741	28,185	26,854	27,022
Total federal securities	10,722	273,782	291,746	4,643,638	4,906,699	4,917,420
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	-5,185	96,914	83,024	1,213,104	1,315,204	1,310,019
Less discount on federal securities held as investments of government accounts	164	1,039	-11,736	1,684	2,558	2,722
Net federal securities held as investments of government accounts	-5,349	95,876	94,760	1,211,421	1,312,646	1,307,297
Total borrowing from the public	16,071	177,906	196,985	3,432,218	3,594,053	3,610,123
Accrued interest payable to the public	-14,337	-7,443	-9,906	43,287	50,181	35,844
Allocations of special drawing rights	-328	123	144	7,189	7,641	7,313
Deposit funds	277	1,040	1,569	7,327	8,090	8,367
Miscellaneous liability accounts (includes checks Outstanding etc.)	-882	-3,738	-2,412	4,938	2,082	1,200
Total liability accounts	800	167,888	186,379	3,494,959	3,662,047	3,662,847
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	-6,439	-2,081	-11,295	6,848	11,206	4,767
Tax and loan note accounts	-24,337	-15,731	-11,124	29,094	37,700	13,363
Balance	-30,776	-17,813	-22,419	35,942	48,905	18,129
Special drawing rights:						
Total holdings	-341	1,175	634	9,971	11,487	11,146
SDR certificates issued to Federal Reserve banks .....	.....	-2,500	.....	-8,018	-10,518	-10,518
Balance	-341	-1,325	634	1,953	969	628
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	-1,778	666	777	7,163	9,607	7,829
Letter of credit issued to IMF	347	-464	-151	-25,923	-26,734	-26,387
Dollar deposits with the IMF	-2	-11	-3	-96	-106	-108
Receivable/Payable (-) for interim maintenance of value adjustments	1,143	2,212	-566	-837	232	1,376
Balance	-290	2,403	57	12,069	14,762	14,472
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	819	12,742	1,929	21,416	33,338	34,158
Total cash and monetary assets	-30,588	-3,992	-19,798	71,379	97,975	67,387
Net activity, guaranteed loan financing	-1,287	-3,086	-2,701	-9,806	-11,605	-12,892
Net activity, direct loan financing	1,137	6,040	5,046	12,726	17,629	18,766
Miscellaneous asset accounts	-2,215	-1,506	-2,881	-1,386	-677	-2,891
Total asset accounts	-32,953	-2,545	-20,334	72,914	103,322	70,369
Excess of liabilities (+) or assets (-)	+33,753	+170,432	+206,713	+3,422,045	+3,558,725	3,592,478
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	98	667	655	.....	569	667
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	+33,851	+171,099	+207,368	+3,422,045	+3,559,293	+3,593,144

¹Major sources of information used to determine Treasury's operating cash income include Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service Centers, the Bureau of the Public Debt and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed.

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, August 1995 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,558,725	3,422,146	3,218,965
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results .....	.....	-101	526
Excess of liabilities beginning of period (current basis)	3,558,725	3,422,045	3,219,491
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	33,851	171,099	207,368
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	33,851	171,099	207,368
Total-on-budget (Table 2)	34,870	233,640	261,053
Total-off-budget (Table 2)	-1,019	-62,541	-53,685
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-98	-667	-634
Profit on sale of gold .....	.....	(")	-21
Total-transactions not applied to current year's Surplus or deficit	-98	-667	-655
Excess of liabilities close of period	3,592,478	3,592,478	3,426,204

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, August 1995 and Other Periods

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States .....	.....	.....	.....	(")	(")	(")
Federal Deposit Insurance Corporation:						
FSLIC resolution fund .....	.....	-32	-145	189	158	158
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	.....	.....	(")	6	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	-1	-29	-112	112	84	83
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Federal Transit Administration .....	.....	.....	-547	.....	.....	.....
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(")	(")	(")
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	-7	-3	6	184	188	181
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration	-2	-4	-2	298	296	295
Tennessee Valley Authority	178	-1,097	3,542	26,121	24,846	25,025
Total, agency securities	168	-1,164	2,741	28,185	26,854	27,022

... No Transactions.

(") Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, August 1995 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Foreign military loan program	367	405	413	780	780
Agency for International Development:						
International Debt Reduction	315	315	315
Housing and other credit guaranty programs	125	125	125
Private sector revolving fund	1	1	1
Overseas Private Investment Corporation	8	37	8	16	45	52
Department of Agriculture:						
Farm Service Agency:						
Federal crop insurance corporation fund	-113	.....	.....	.....
Commodity Credit Corporation	-796	-9,775	-8,632	16,909	7,930	7,134
Agricultural credit insurance fund	-1,748	-1,225	4,028	2,280	2,280
Natural Resources Conservation Service	4	4	4
Rural Utilities Service:						
Rural electrification and telephone revolving fund	453	57	8,193	8,646	8,646
Rural Telephone Bank	-1	82	-221	586	668	667
Rural development insurance fund	715	561	2,091	2,806	2,806
Rural communication development fund	25	25	25
Rural housing and Community Development Service:						
Rural housing insurance fund	1,030	2,036	4,497	5,527	5,527
Self-help housing land development fund	1	1	(*)	1	1
Rural Business and Cooperative Development Service:						
Rural development loan fund	40	29	21	61	61
Rural economic development loan fund	11	10	19	30	30
Foreign Agricultural Service	97	385	583	680	680
Department of Education:						
Federal direct student loan program	4,868	337	433	5,302	5,302
Federal family education loan program	1,605	1,605	1,605
College housing and academic facilities fund	6	24	14	162	181	187
College housing loans	(*)	411	411	411
Department of Energy:						
Isotope production and distribution fund	-14	.....	14	.....	.....
Bonneville power administration fund	100	185	266	2,617	2,702	2,802
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration	-21	.....	783	762	762
Housing for the elderly and handicapped	-770	-475	8,484	7,714	7,714
Public and Indian housing:						
Low-rent public housing	40	-95	25	135	.....	40
Department of the Interior:						
Bureau of Reclamation Loans	2	5	6	11	13	16
Bureau of Mines, Helium Fund	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	8	9	26	34	34
Department of Justice:						
Federal prison industries, incorporated	20	20	20
Department of Transportation:						
Federal Highway Administration:						
High priority quarters loan fund	21	.....	.....	21	21
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds	-1	1	1	(*)	(*)
Amtrak corridor improvement loans	(*)	2	3	3
Other	(*)	(*)	(*)
Federal Aviation Administration:						
Aircraft purchase loan guarantee program	(*)	(*)	(*)	(*)	(*)
Minority business resource center fund	14	8	13	27	27
Department of the Treasury:						
Federal Financing Bank revolving fund	-2,116	-22,581	-16,525	94,357	73,892	71,776
Department of Veterans Affairs:						
Guaranty and indemnity fund	586	612	181	767	767
Loan guaranty revolving fund	903	1,158	1,107	2,011	2,011
Direct loan revolving fund	(*)	(*)	1	1	1
Native american veteran housing fund	12	7	1	13	13
Vocational rehabilitation revolving fund	(*)	1	2	2	2

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, August 1995 and Other Periods—Continued

Classification	[\$ millions]					
	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
This Year		Prior Year	This Year	This Month		
Borrowing from the Treasury:—Continued						
Environmental Protection Agency:						
Abatement, control, and compliance loan program	11	10	26	37	37	
Small Business Administration:						
Business loan and revolving fund	49	114	293	342	342	
Disaster loan fund	1,003	2,350	6,996	7,999	7,999	
Independent agencies:						
District of Columbia	147	.....	.....	147	147
Export-Import Bank of the United States	1	31	811	2,632	2,662	
Federal Emergency Management Agency:						
National insurance development fund	62	265	.....	3	206
Disaster assistance loan fund	-15	154	47	84	253	
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund .....	.....	.....	9	85	85
Railroad Retirement Board:						
Rail industry pension fund .....	.....	.....	.....	2,128	2,128
Social Security equivalent benefit account	248	-207	-151	2,781	2,326	
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150
Other .....	.....	(*)	(*)	.....	(*)
Total agency borrowing from the Treasury financed through public debt securities issued	-2,460	-24,094	-18,067	163,642	142,009	139,549
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military financing program	-21	-239	-243	3,785	3,568	
Department of Agriculture:						
Farm Service Agency:						
Agriculture credit insurance fund	-148	-4,373	-2,725	6,063	1,838	
Rural Utilities Service:						
Rural electrification and telephone revolving fund	2	-40	-251	21,916	21,873	
Rural development insurance fund .....	.....	.....	.....	3,675	3,675
Rural housing and Community Development Service:						
Rural housing insurance fund	-887	-2,372	-1,345	24,391	22,906	
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624
Defense agencies .....	.....	-47	-49	-145	-192
Department of Education:						
Federal family education loan program .....	.....	.....	-4,790	.....	.....
Department of Health and Human Services:						
Medical facilities guarantee and loan fund .....	.....	-30	-21	63	33
Department of Housing and Urban Development:						
Low rent housing loans and other expenses .....	.....	-58	-54	1,747	1,689
Community Development Grants	-2	-18	-19	110	93	
Department of Interior:						
Territorial and International Affairs	(*)	-1	-1	22	21	
Department of Transportation:						
Federal Railroad Administration	(*)	(*)	-2	15	15	
Federal Transit Administration .....	.....	-665	488	665	.....
Department of the Treasury:						
Financial Management Service .....	.....	.....	-30	.....	.....
General Services Administration:						
Federal buildings fund	14	116	311	1,780	1,882	
Small Business Administration:						
Business loan fund	-32	-211	-86	581	402	
Independent agencies:						
Export-Import Bank of the United States .....	.....	-1,280	-1,411	3,926	2,646
Pennsylvania Avenue Development Corporation	11	112	92	250	350	
Postal Service .....	.....	-358	42	8,973	8,615
Resolution Trust Corporation	-1,052	-12,915	-4,480	26,519	14,656	
Tennessee Valley Authority .....	.....	-200	-1,950	3,400	3,200
Total borrowing from the Federal Financing Bank	-2,116	-22,582	-16,525	109,360	88,893	86,778

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

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, August 1995 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	(*)	1	(*)	.....	1	1
Department of Commerce	(*)	3	2	13	16	15
Department of Defense—Military:						
Defense cooperation account .....	.....	-4	-4	5	1	1
Department of Energy	16	509	477	4,527	5,021	5,036
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund	-123	-283	478	5,742	5,581	5,458
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	.....	-9	.....	.....	.....
Agency securities	-1	-1	-4	16	16	15
Guarantees of mortgage-backed securities:						
Public debt securities	58	478	467	3,713	4,134	4,191
Agency securities .....	.....	.....	(*)	1	1	1
Other	(*)	32	2	193	225	225
Department of the Interior	93	676	598	2,722	3,306	3,399
Department of Labor	140	323	-11,704	5,330	5,512	5,653
Department of Transportation	6	66	86	974	1,033	1,039
Department of the Treasury	648	-4,509	1,715	7,452	2,295	2,943
Department of Veterans Affairs:						
Canteen service revolving fund	-2	4	3	37	43	41
Veterans reopened insurance fund	-3	6	10	524	534	530
Servicemen's group life insurance fund .....	.....	-38	-108	41	4	4
Independent agencies:						
Export-Import Bank of the United States	30	209	234	57	237	267
Federal Deposit Insurance Corporation:						
Bank insurance fund	777	8,140	9,078	13,972	21,335	22,112
Savings association insurance fund	3	952	1,372	2,493	3,441	3,444
FSLIC resolution fund	-517	-1,152	1,001	1,649	1,014	497
Federal Emergency Management Agency:						
National flood insurance fund .....	.....	-200	129	200	.....	.....
National Credit Union Administration	6	277	280	3,052	3,323	3,329
Postal Service	1,025	4,778	2,277	1,271	5,024	6,049
Tennessee Valley Authority .....	.....	-2,712	502	3,954	1,242	1,242
Other	1	231	77	1,017	1,246	1,248
Other	-311	48	-64	2,626	2,985	2,674
Total public debt securities	1,846	7,834	6,898	61,564	67,552	69,398
Total agency securities	-1	-1	-4	17	17	16
Total Federal funds	1,845	7,833	6,894	61,581	67,569	69,414
Trust funds:						
Legislative Branch:						
Library of Congress	1	9	3	4	12	13
United States Tax Court	(*)	(*)	(*)	5	5	5
Other	(*)	4	(*)	27	31	31
The Judiciary:						
Judicial retirement funds	7	44	33	245	281	288
Department of Agriculture	(*)	45	279	273	319	319
Department of Commerce .....	.....	(*)	(*)	(*)	(*)	(*)
Department of Defense—Military:						
Voluntary separation incentive fund	-14	-50	-48	763	726	713
Other	-3	-68	6	157	92	88
Department of Defense—Civil:						
Military retirement fund	-912	8,953	9,868	105,367	115,232	114,320
Other	128	220	107	1,307	1,400	1,527

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, August 1995 and Other Periods—Continued

Classification	[\$ millions]					
	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 Health and Human Services:						
Federal hospital insurance trust fund	-3,082	2,215	3,035	128,716	134,013	130,931
Federal supplementary medical insurance trust fund	-4,082	-3,816	-1,300	21,489	21,755	17,673
Other	12	147	157	836	971	983
Department of the Interior	-8	137	50	234	379	371
Department of Justice	9	58	52	.....	49	58
Department of Labor:						
Unemployment trust fund	2,626	8,872	4,641	39,788	46,034	48,660
Other	21	-14	4	59	24	45
Department of State:						
Foreign Service retirement and disability fund	117	648	468	7,179	7,710	7,827
Other	-2	-23	12	50	29	27
Department of Transportation:						
Highway trust fund	-735	1,152	-3,156	17,694	19,581	18,846
Airport and airway trust fund	-79	-659	-394	12,206	11,626	11,547
Other	69	209	(*)	1,683	1,823	1,891
Department of the Treasury	110	14	72	247	151	261
Department of Veterans Affairs:						
General post fund, national homes	-1	-3	(*)	38	37	36
National service life insurance	-85	176	251	11,852	12,114	12,028
United States government life insurance Fund	-1	-8	-8	115	109	107
Veterans special life insurance fund	-9	45	55	1,509	1,563	1,554
Environmental Protection Agency	350	1,038	835	6,250	6,938	7,288
National Aeronautics and Space Administration	(*)	(*)	1	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund	-1,774	6,072	6,222	338,889	346,734	344,960
Employees life insurance fund	166	920	1,232	14,929	15,684	15,849
Employees and retired employees health benefits fund	-52	179	656	7,573	7,804	7,752
Social Security Administration:						
Federal old-age and survivors insurance trust fund	-792	32,519	56,193	413,425	446,735	445,944
Federal disability insurance trust fund	737	28,046	-3,588	6,100	33,409	34,146
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(*)	(*)	2	53	53	54
Japan-United States Friendship Commission	(*)	(*)	(*)	17	17	17
Railroad Retirement Board	241	1,860	290	12,203	13,822	14,063
Other	9	139	102	226	357	365
Total public debt securities	-7,030	89,081	76,130	1,151,523	1,247,635	1,240,605
Total trust funds	-7,030	89,081	76,130	1,151,523	1,247,635	1,240,605
Grand total	-5,185	96,914	83,024	1,213,104	1,315,204	1,310,019

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

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	43,659	37,414	53,736	79,162	33,863	26,846	76,441	29,729	61,457	42,819	44,122		529,248	485,091
Corporation income taxes	3,055	1,497	31,915	3,258	2,060	14,863	23,482	2,193	35,876	3,397	2,501		124,099	113,119
Social insurance taxes and contributions:														
Employment taxes and contributions	31,263	33,786	35,708	38,990	35,667	38,646	50,423	37,226	40,605	34,514	34,914		411,742	389,196
Unemployment insurance	1,073	3,249	230	1,069	2,630	320	3,061	10,601	320	1,636	4,454		28,643	27,659
Other retirement contributions	351	352	420	383	357	413	354	355	416	349	436		4,186	4,250
Excise taxes	4,272	5,518	4,706	4,555	3,485	5,143	4,602	4,770	4,897	5,074	4,757		51,779	49,707
Estate and gift taxes	1,202	1,220	1,092	1,005	916	1,218	1,906	1,339	1,040	1,037	1,500		13,476	13,971
Customs duties	1,848	1,827	1,747	1,539	1,435	1,470	1,349	1,471	1,583	1,603	1,794		17,666	18,300
Miscellaneous receipts	2,300	2,811	1,256	1,839	2,131	3,612	3,774	2,719	1,674	2,320	2,081		26,517	20,264
Total—Receipts this year	89,024	87,673	130,810	131,801	82,544	92,532	165,392	90,405	147,868	92,749	96,560		1,207,356	.....
(On-budget)	65,384	62,083	103,860	101,036	54,405	61,970	126,170	61,027	115,998	65,788	69,264		886,986	.....
(Off-budget)	23,639	25,590	26,950	30,765	28,139	30,562	39,222	29,378	31,870	26,961	27,296		320,370	.....
Total—Receipts prior year	78,662	83,102	125,403	122,961	73,186	93,107	141,321	83,541	138,119	84,822	97,333		.....	1,121,557
(On budget)	55,858	58,695	99,709	94,390	47,191	64,611	104,306	55,361	106,008	60,141	70,944		.....	817,214
(Off budget)	22,804	24,407	25,694	28,571	25,995	28,497	37,015	28,179	32,110	24,681	26,389		.....	304,343
Outlays														
Legislative Branch	354	217	333	222	174	166	178	191	185	225	178		2,422	2,342
The Judiciary	184	169	303	214	188	348	202	200	336	198	339		2,681	2,470
Executive Office of the President	18	17	26	21	15	16	18	15	14	22	15		196	214
Funds Appropriated to the President:														
International Security Assistance	3,255	310	271	203	101	213	221	227	172	-34	35		4,975	6,066
International Development Assistance	726	367	443	471	427	327	575	296	233	638	325		4,828	3,908
Other	-381	452	18	94	133	-372	-749	498	265	-565	1,125		518	-315
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	1,760	2,983	1,869	1,115	745	966	244	-44	-646	-689	-774		7,528	11,727
Other	5,839	3,850	3,637	4,191	3,521	4,547	3,960	4,155	4,139	4,167	3,354		45,360	44,376
Department of Commerce	305	300	304	308	262	291	227	287	286	356	253		3,180	2,633
Department of Defense:														
Military:														
Military personnel	3,713	5,701	8,203	3,280	5,914	8,404	3,138	5,826	8,302	3,831	5,955		62,266	65,174
Operation and maintenance	6,118	7,837	7,312	6,720	7,566	7,915	6,749	7,169	7,508	6,453	8,201		79,549	78,806
Procurement	4,239	4,764	5,469	5,896	5,068	5,370	4,344	3,911	5,180	3,880	4,135		52,257	55,977
Research, development, test, and evaluation	2,501	2,896	3,211	2,752	2,675	3,389	2,417	2,965	2,849	2,441	3,160		31,258	31,424
Military construction	425	537	436	575	505	719	514	564	531	629	673		6,108	4,415
Family housing	247	242	305	277	275	324	267	305	334	272	315		3,161	2,943
Revolving and management funds	147	-311	942	-757	-1,373	78	-251	990	892	-242	504		619	3,638
Other	291	-232	-27	-201	40	-221	-350	-9	196	-137	-43		-694	-210
Total Military	17,680	21,435	25,851	18,542	20,670	25,977	16,828	21,720	25,792	17,127	22,900		234,523	242,166
Civil	2,638	2,656	2,553	2,592	2,542	2,674	2,592	2,621	2,639	2,616	2,780		28,905	27,806
Department of Education	1,949	2,322	3,888	2,764	2,593	2,691	1,974	2,406	2,630	1,286	3,862		28,365	21,285
Department of Energy	1,683	1,330	1,743	1,328	1,255	1,588	1,188	1,353	1,580	1,366	1,334		15,748	15,782
Department of Health and Human Services:														
Public Health Service	1,603	1,588	1,761	1,824	1,829	1,726	1,646	1,802	1,893	1,696	1,856		19,223	18,118
Health Care Financing Administration:														
Grants to States for Medicaid	6,622	7,545	7,321	7,215	6,694	8,448	7,239	7,637	8,277	6,573	8,117		81,689	74,881
Federal hospital ins. trust fund	7,834	8,942	9,757	8,630	8,838	11,171	8,680	10,394	11,440	8,157	10,770		104,612	93,765
Federal supp. med. ins. trust fund	4,799	5,290	5,837	5,014	4,712	5,987	4,527	5,701	5,985	5,536	5,922		59,310	54,186
Other	3,055	3,092	3,015	4,950	3,796	4,467	5,405	3,815	4,466	3,722	1,151		40,934	37,087
Administration for children and families	2,728	2,519	2,812	3,151	2,524	2,781	2,639	2,858	2,443	2,341	2,827		29,623	29,196
Other	-4,508	-4,490	-4,473	-6,540	-5,462	-6,021	-7,083	-5,415	-5,969	-5,319	-3,030		-58,309	-52,288
Department of Housing and Urban Development	2,903	2,426	2,394	2,009	2,227	2,694	2,707	1,843	2,795	2,285	2,196		26,479	24,282
Department of the Interior	883	582	557	567	553	671	499	574	482	563	632		6,562	6,028
Department of Justice	908	818	749	1,094	730	915	920	774	875	1,172	890		9,845	9,089
Department of Labor:														
Unemployment trust fund	1,650	1,854	2,001	2,543	2,330	2,762	2,131	2,062	2,008	2,011	2,129		23,480	28,654
Other	702	-170	469	653	621	331	768	679	863	740	766		6,424	6,053
Department of State	488	841	664	201	488	411	371	335	397	325	392		4,912	4,791
Department of Transportation:														
Highway trust fund	1,797	1,765	1,418	1,183	1,351	1,307	1,245	1,810	1,829	1,723	1,707		17,135	16,674

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995—Continued
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Other	1,647	1,734	1,637	1,905	1,463	1,902	1,326	1,383	1,596	1,626	1,681		17,900	16,918
Department of the Treasury:														
Interest on the public debt	19,732	24,912	57,320	20,069	19,259	20,693	20,883	26,769	59,355	20,946	22,302		312,239	278,403
Other	34	-308	1,336	145	3,010	4,375	3,732	2,476	496	606	431		16,334	11,561
Department of Veterans Affairs:														
Compensation and pensions	105	1,457	2,824	81	1,492	2,894	93	1,518	2,904	99	1,556		15,023	15,806
National service life	64	70	83	71	79	106	94	81	86	81	81		898	821
United States government life	1	1	2	1	1	2	1	1	2	2	2		17	18
Other	1,528	1,784	1,344	1,827	1,429	1,614	1,640	1,584	1,548	1,402	1,623		17,323	16,514
Environmental Protection Agency	438	474	538	520	429	678	493	571	542	493	615		5,790	5,248
General Services Administration	-651	639	462	-717	431	544	-767	540	387	-684	299		485	111
National Aeronautics and Space Administration	845	1,143	1,203	926	1,072	1,284	1,028	1,245	1,166	1,032	1,236		12,179	12,301
Office of Personnel Management	3,410	3,118	3,460	3,324	3,337	3,556	3,548	3,431	3,647	3,557	3,482		37,870	35,255
Small Business Administration	65	145	64	58	64	77	53	55	59	14	-6		647	683
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	23,413	23,368	23,810	24,392	24,220	24,310	24,495	24,525	28,479	24,442	24,450		269,904	257,966
Federal disability ins. trust fund (off-budget)	3,289	3,244	3,348	3,417	3,415	3,492	3,460	3,476	3,576	3,557	3,499		37,774	34,692
Other	287	2,157	4,079	78	2,201	4,255	126	2,219	4,193	314	2,105		22,013	22,351
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	-127	-208	-496	-1,193	-1,977	-536	-305	-398	-2,195	194	-791		-8,034	-8,931
Savings association insurance fund	-2	-13	(*)	-91	-361	-37	-15	-24	-381	-19	-2		-946	-1,367
FSLIC resolution fund	-87	430	33	-149	331	-16	-14	416	-270	-69	517		1,120	-536
Affordable housing and bank enterprise	(*)		1	1		1	(*)	(*)	(*)	(*)	(*)		4	4
Postal Service:														
Public enterprise funds (off-budget)	-467	-326	101	-396	-494	-1,268	-706	-602	186	-188	-1,069		-5,229	-1,311
Payment to the Postal Service fund	61			23			23	(*)		23			130	130
Resolution Trust Corporation	-471	-1,502	-2,001	-1,078	-699	-348	-436	-1,024	-521	-906	-1,105		-10,091	3,023
Tennessee Valley Authority	265	239	119	142	92	42	24	156	139	111	48		1,376	1,178
Other independent agencies	2,720	1,647	1,710	1,260	1,572	1,452	1,461	1,244	-2,273	1,749	1,563		14,105	14,422
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,442	-2,416	-2,564	-2,557	-2,491	-2,671	-2,554	-2,590	-2,696	-2,901	-2,750		-28,632	-29,050
Interest received by trust funds	-611	-5,727	-38,216	-95	-634	-251	-596	-5,524	-39,948	-129	-1,134		-92,865	-85,534
Rents and royalties on outer continental shelf lands	-154	-160	-106	-353	-197	-158	43	-366	-431	-228	-272		-2,382	-2,726
Other	(*)	(*)	(*)				-610		(*)	-7,034	(*)		-7,645	(*)
Totals this year:														
Total outlays	120,385	124,915	135,613	116,166	120,899	143,074	115,673	129,958	135,054	106,328	130,411		1,378,455	.....
(On-budget)	95,307	99,464	124,316	90,883	94,421	117,123	90,828	103,184	120,236	80,931	104,134		1,120,628	.....
(Off-budget)	25,059	25,452	11,297	25,282	26,478	25,951	25,045	26,773	14,818	25,397	26,277		257,829	.....
Total surplus (+) or deficit (-)	-31,342	-37,242	-4,803	+15,635	-38,355	-50,543	+49,720	-39,553	+12,814	-13,579	-33,851		-171,099	.....
(On-budget)	-29,922	-37,381	-20,456	+10,152	-40,016	-55,153	+35,542	-42,157	-4,237	-15,143	-34,870		-233,640	.....
(Off-budget)	-1,420	+138	+15,853	+5,483	+1,681	+4,610	+14,178	+2,604	+17,051	+1,564	+1,019		+62,541	.....
Total borrowing from the public	32,457	40,528	-13,316	13,337	38,964	13,645	-27,638	44,740	8,491	10,627	16,071		177,906	196,985
Total outlays prior year	124,085	121,483	133,108	107,713	114,752	125,422	123,867	115,597	123,269	118,020	121,608		.....	1,328,925
(On-budget)	100,562	96,719	121,425	83,521	88,835	100,259	100,620	89,726	108,161	93,159	95,280		.....	1,078,267
(Off-budget)	23,523	24,764	11,683	24,192	25,917	25,164	23,247	25,871	15,108	24,861	26,329		.....	250,658
Total surplus (+) or deficit (-) prior year	-45,422	-38,381	-7,705	+15,248	-41,566	-32,315	+17,454	-32,057	+14,850	-33,198	-24,275		.....	-207,368
(On-budget)	-44,704	-38,024	-21,717	+10,869	-41,644	-35,648	+3,686	-34,365	-2,152	-33,018	-24,335		.....	-261,053
(Off-budget)	-719	-357	+14,012	+4,379	+77	+3,333	+13,768	+2,308	+17,002	-180	+60		.....	+53,685

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of August 31, 1995

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	496	545	-49	5,792	6,464	-673	12,206	11,626	11,547
Black lung disability	53	47	5	571	525	46	.....	.....	.....
Federal disability insurance	4,233	3,499	734	65,467	37,774	27,692	6,100	33,409	34,146
Federal employees life and health .....	.....	-111	111	.....	-1,095	1,095	22,503	23,488	23,601
Federal employees retirement	1,615	3,272	-1,658	42,446	35,631	6,815	346,317	354,730	353,081
Federal hospital insurance	7,617	10,770	-3,154	105,697	104,612	1,085	128,716	134,013	130,931
Federal old-age and survivors insurance	23,666	24,450	-784	299,524	269,904	29,620	413,425	446,735	445,944
Federal supplementary medical insurance ...	2,950	5,922	-2,972	56,423	59,310	-2,887	21,489	21,755	17,673
Highways	1,572	2,183	-610	21,498	20,347	1,151	17,694	19,581	18,846
Military advances	756	1,239	-483	11,502	12,103	-601	.....	.....	.....
Railroad retirement	518	663	-145	8,642	7,249	1,393	12,203	13,822	14,063
Military retirement	1,370	2,356	-986	33,705	25,410	8,295	105,367	115,232	114,320
Unemployment	4,517	2,129	2,388	32,484	23,480	9,004	39,788	46,034	48,660
Veterans life insurance	25	116	-91	1,333	1,121	212	13,477	13,785	13,690
All other trust	873	349	524	5,531	3,791	1,740	12,240	13,424	14,103
Total trust fund receipts and outlays and investments held from Table 6-D	50,259	57,430	-7,170	690,616	606,628	83,988	1,151,523	1,247,635	1,240,605
Less: Interfund transactions	5,286	5,286	.....	185,699	185,699	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	44,973	52,143	-7,170	504,917	420,929	83,988			
Total Federal fund receipts and outlays	54,341	81,021	-26,681	734,227	989,314	-255,087			
Less: Interfund transactions	25	25	.....	532	532	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	54,316	80,997	-26,681	733,695	988,782	-255,087			
Less: Offsetting proprietary receipts	2,730	2,730	.....	31,255	31,255	.....		
Net budget receipts & outlays	96,560	130,411	-33,851	1,207,356	1,378,455	-171,099			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, August 1995 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	44,122	529,248	485,091
Corporation income taxes	2,501	124,099	113,119
Social insurance taxes and contributions:			
Employment taxes and contributions	34,914	411,742	389,196
Unemployment insurance	4,454	28,643	27,659
Other retirement contributions	436	4,186	4,250
Excise taxes	4,757	51,779	49,707
Estate and gift taxes	1,500	13,476	13,971
Customs	1,794	17,666	18,300
Miscellaneous	2,081	26,517	20,264
Total	96,560	1,207,356	1,121,557
NET OUTLAYS			
National defense	23,882	246,139	253,807
International affairs	1,877	14,969	14,926
General science, space, and technology	1,668	15,951	15,830
Energy	13	4,178	4,411
Natural resources and environment	2,116	21,413	19,986
Agriculture	-462	9,865	14,896
Commerce and housing credit	-2,592	-21,230	-7,474
Transportation	3,359	34,836	33,196
Community and Regional Development	909	9,957	9,149
Education, training, employment and social services	5,785	47,904	39,662
Health	10,422	105,359	97,706
Medicare	14,840	145,424	131,715
Income security	16,919	200,623	196,872
Social Security	27,950	307,671	292,653
Veterans benefits and services	3,267	33,418	33,381
Administration of justice	1,400	14,921	13,922
General government	1,464	12,471	10,051
Interest	20,619	213,246	186,013
Undistributed offsetting receipts	-3,022	-38,659	-31,775
Total	130,411	1,378,455	1,328,925

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

- *Daily Treasury Statement* (Available 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19* — (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19* —
- The United States Budget in Brief, FY 19* —
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

**The release date for the September 1995 Statement
is subject to completion of year-end reporting requirements.**

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 512-1800. The subscription price is
\$35.00 per year (domestic), \$43.75 per year (foreign).
No single copies are sold.

The Monthly Treasury Statement is now available on the Department of Commerce's Economic Bulletin Board.
For information call (202)482-1986.

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Final Monthly Treasury Statement

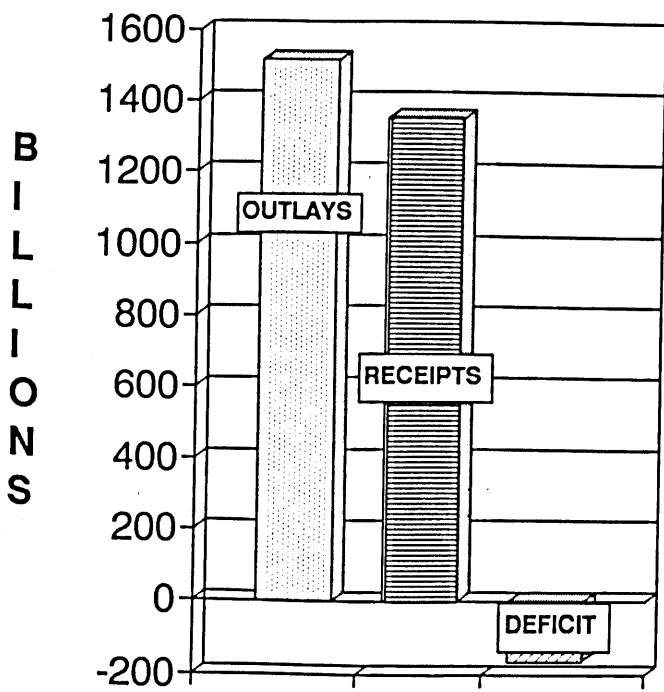
of Receipts and Outlays
of the United States Government

For Fiscal Year 1995 Through September 30, 1995, and Other Periods

Highlight

This issue includes the final budget results for Fiscal Year 1995.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH SEPTEMBER 1995



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Compiled and Published by

Department of the Treasury
Financial Management Service



Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

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

Disclosure Statement

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

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

Triad of Publications

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

Data Sources and Information

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1994			
October	78,662	124,085	45,422
November	83,102	121,483	38,381
December	125,403	133,108	7,705
January	122,961	107,713	-15,248
February	73,186	114,752	41,566
March	93,107	125,422	32,315
April	141,321	123,867	-17,454
May	83,541	115,597	32,057
June	138,119	123,269	-14,850
July	84,822	118,020	33,198
August	97,333	121,608	24,275
September	135,894	131,628	-4,266
Year-to-Date	*1,257,451	*1,460,553	*203,102
FY 1995			
October	89,024	120,365	31,342
November	87,673	124,915	37,242
December	130,810	135,613	4,803
January	131,801	116,166	-15,635
February	82,544	120,899	38,355
March	92,532	143,074	50,543
April	165,392	115,673	-49,720
May	90,405	129,958	39,553
June	147,868	135,054	-12,814
July	92,749	106,328	13,579
August	96,560	130,411	33,851
September	143,219	135,933	-7,286
Year-to-Date	1,350,578	1,514,389	163,813

*Outlays have been decreased in September 1994 by \$92 million and \$76 million to record receipts not previously recorded and subsequently invested in zero-coupon bonds for the "Financial Assistance Corporation Assistance Fund Liquidating Account" and the "Financial Assistance Corporation Trust Fund," respectively.

*The receipt, outlay and deficit figures differ from the *FY 1996 Budget*, released by the Office of Management and Budget on February 6, 1995, by \$67 million due mainly to revisions in the data following the release of the Final September Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, September 1995 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1994)	Budget Estimates Next Fiscal Year (1996) ¹
Total on-budget and off-budget results:					
Total receipts	143,219	1,350,576	1,357,883	1,257,451	1,414,641
On-budget receipts	112,510	999,496	1,007,654	922,425	1,046,796
Off-budget receipts	30,710	351,080	350,229	335,026	367,845
Reduction in corporate subsidies .....	.....	.....	.....	.....	1,000
Total outlays	135,933	1,514,389	1,517,866	1,460,553	1,578,481
On-budget outlays	105,098	1,225,724	1,228,127	1,181,181	1,273,064
Off-budget outlays	30,836	288,665	289,739	279,372	305,417
Total surplus (+) or deficit (-)	+7,286	-163,813	-159,983	-203,102	-162,840
On-budget surplus (+) or deficit (-)	+7,412	-226,228	-220,473	-258,756	-225,268
Off-budget surplus (+) or deficit (-)	-126	+62,415	+60,490	+55,654	+62,428
Total on-budget and off-budget financing	-7,286	163,813	159,983	203,102	162,840
Means of financing:					
Borrowing from the public	-6,618	171,288	165,772	184,696	195,312
Reduction of operating cash, increase (-)	-19,820	-2,007	5,942	16,564	-10,000
By other means	19,152	-5,467	-11,731	1,842	-22,472

¹These figures are based on the *Mid-Session Review of the FY 1996 Budget*, released by the Office of Management and Budget on July 31, 1995.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995

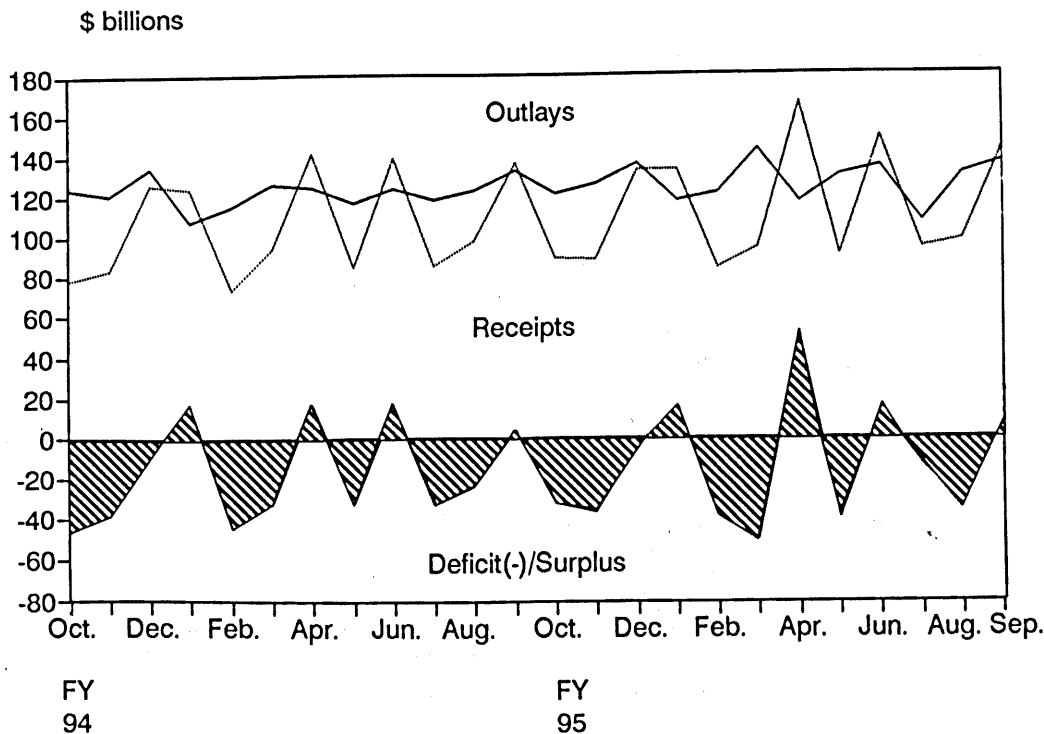


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1994 and 1995

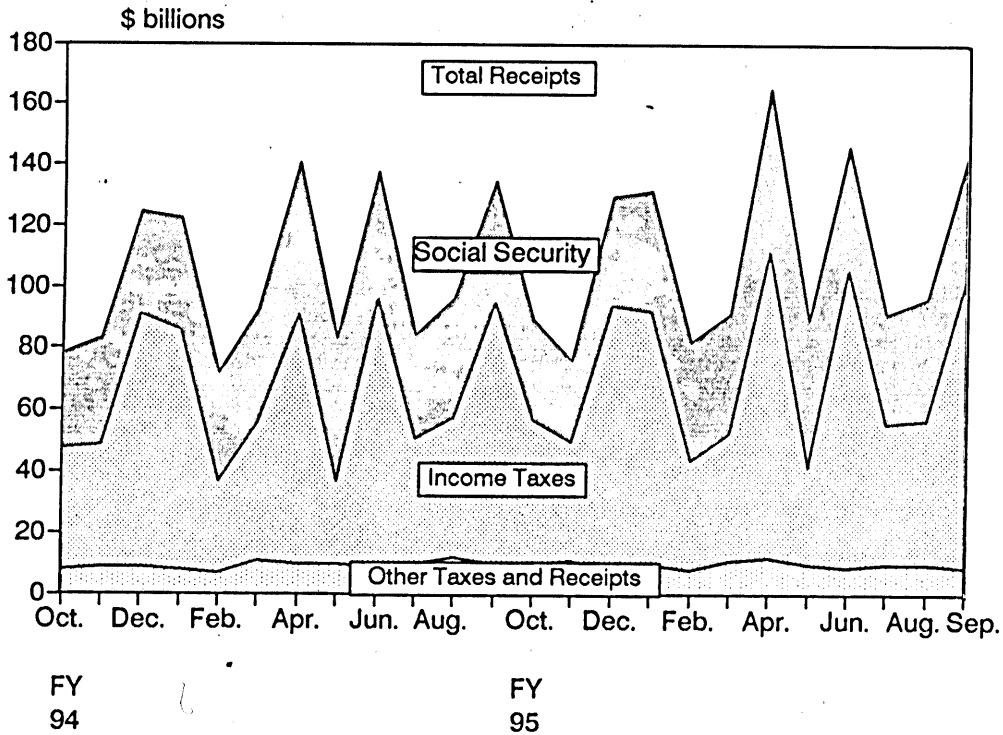


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1994 and 1995

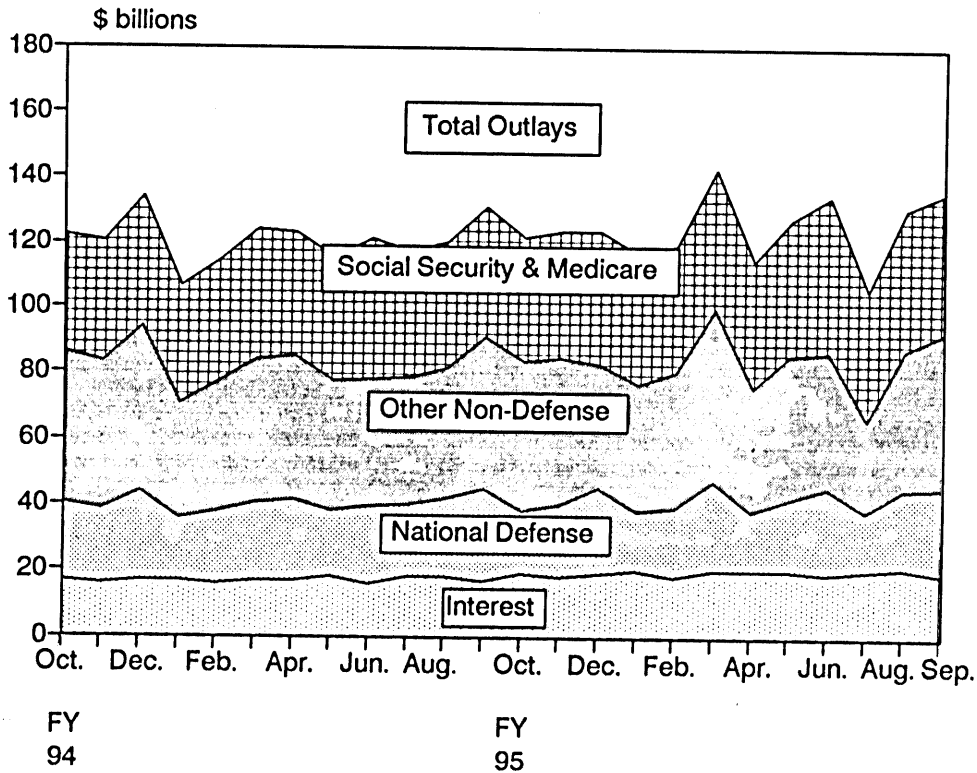


Table 3. Summary of Receipts and Outlays of the U.S. Government, September 1995 and Other Periods
 [\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	60,909	590,157	543,055	594,369
Corporation income taxes	32,989	157,088	140,385	157,813
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	30,710	351,080	335,026	350,229
Employment taxes and contributions (on-budget)	8,594	99,966	93,784	99,999
Unemployment insurance	235	28,878	28,004	28,536
Other retirement contributions	364	4,550	4,661	4,558
Excise taxes	5,706	57,485	55,225	57,710
Estate and gift taxes	1,289	14,764	15,225	14,773
Customs duties	1,634	19,300	20,099	20,230
Miscellaneous receipts	789	27,306	21,988	29,666
Total Receipts	143,219	1,350,576	1,257,451	1,357,883
(On-budget)	112,510	999,496	922,425	1,007,654
(Off-budget)	30,710	351,080	335,026	350,229
Budget Outlays				
Legislative Branch	199	2,621	2,552	2,776
The Judiciary	221	2,903	2,659	3,099
Executive Office of the President	17	213	229	192
Funds Appropriated to the President	843	11,164	10,511	10,602
Department of Agriculture	3,779	56,667	60,753	58,275
Department of Commerce	224	3,403	2,915	3,549
Department of Defense—Military	25,041	259,565	268,646	260,320
Department of Defense—Civil	2,759	31,664	30,407	31,207
Department of Education	2,956	31,321	24,699	32,297
Department of Energy	1,870	17,618	17,840	15,942
Department of Health and Human Services	25,994	303,075	278,901	301,758
Department of Housing and Urban Development	2,566	29,045	25,845	28,511
Department of the Interior	853	7,415	6,900	7,362
Department of Justice	936	10,781	10,005	11,672
Department of Labor	2,265	32,169	37,130	31,631
Department of State	435	5,347	5,718	5,578
Department of Transportation	3,742	38,776	37,228	39,574
Department of the Treasury:				
Interest on the Public Debt	20,174	332,414	296,278	332,706
Other	-307	16,027	11,299	14,952
Department of Veterans Affairs	4,508	37,769	37,401	38,231
Environmental Protection Agency	559	6,349	5,855	6,237
General Services Administration	223	708	334	1,034
National Aeronautics and Space Administration	1,199	13,377	13,695	13,693
Office of Personnel Management	3,409	41,279	38,596	40,893
Small Business Administration	31	678	779	702
Social Security Administration	32,534	362,226	345,817	362,391
Other independent agencies:				
Resolution Trust Corporation	-545	-10,636	4,138	-11,263
Other	5,555	8,081	6,892	12,824
Allowances .....	.....	.....	.....	-260
Undistributed offsetting receipts:				
Interest	-311	-93,176	-85,697	-93,444
Other	-5,796	-44,455	-37,772	-45,172
Total outlays	135,933	1,514,389	1,460,553	1,517,866
(On-budget)	105,098	1,225,724	1,181,181	1,228,127
(Off-budget)	30,836	288,665	279,372	289,739
Surplus (+) or deficit (-)	+7,286	-163,813	-203,102	-159,983
(On-budget)	+7,412	-226,228	-258,756	-220,473
(Off-budget)	-126	+62,415	+55,654	+60,490

¹These figures are based on the *Mid Session Review of the FY 1996 Budget*, released by the Office of Management and Budget on July 31, 1995.

²Outlays have been decreased in September 1994 by \$92 million and \$76 million to record receipts not previously recorded and subsequently invested in zero-coupon bonds for the

"Financial Assistance Corporation Assistance Fund Liquidating Account" and the "Financial Assistance Corporation Trust Fund," respectively.

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

... No Transactions.

Table 4. Receipts of the U.S. Government, September 1995 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	36,295			499,898			459,699		
Presidential Election Campaign Fund	1			69			70		
Other	27,164			175,815			160,047		
Total—Individual income taxes	63,460	2,551	60,909	675,781	85,624	590,157	619,816	76,761	543,055
Corporation income taxes	33,719	730	32,989	174,422	17,334	157,088	154,205	13,820	140,385
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	24,153		24,153	267,275		267,275	286,553	745	285,808
Self-Employment Contributions Act taxes	1,900		1,900	16,815		16,815	16,843		16,843
Deposits by States	(*)		(*)	1		1	-45		-45
Other	(*)		(*)	(*)		(*)	(*)		(*)
Total—FOASI trust fund	26,053		26,053	284,091		284,091	303,352	745	302,607
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	4,316		4,316	63,408		63,408	30,697	80	30,617
Self-Employment Contributions Act taxes	340		340	3,580		3,580	1,802		1,802
Receipts from railroad retirement account									
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Total—FDI trust fund	4,656		4,656	66,989		66,989	32,499	80	32,419
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	7,621		7,621	88,934		88,934	83,952	73	83,880
Self-Employment Contributions Act taxes	670		670	6,732		6,732	5,788		5,788
Receipts from Railroad Retirement Board				359		359	394		394
Deposits by States	(*)		(*)	(*)		(*)	(*)		(*)
Total—FHI trust fund	8,291		8,291	96,025		96,025	90,134	73	90,062
Railroad retirement accounts:									
Rail industry pension fund	191	11	179	2,444	30	2,414	2,353	44	2,309
Railroad Social Security equivalent benefit	124		124	1,528		1,528	1,414		1,414
Total—Employment taxes and contributions	39,315	11	39,304	451,076	30	451,046	429,752	942	428,810
Unemployment insurance:									
State taxes deposited in Treasury	210		210	23,158		23,158	22,484		22,484
Federal Unemployment Tax Act taxes	28	3	24	5,804	107	5,696	5,570	110	5,460
Railroad unemployment taxes	(*)		(*)	24		24	27		27
Railroad debt repayment							33		33
Total—Unemployment insurance	238	3	235	28,985	107	28,878	28,114	110	28,004
Other retirement contributions:									
Federal employees retirement — employee contributions	355		355	4,461		4,461	4,563		4,563
Contributions for non-federal employees	9		9	89		89	98		98
Total—Other retirement contributions	364		364	4,550		4,550	4,661		4,661
Total—Social insurance taxes and contributions	39,917	15	39,902	484,611	137	484,474	462,527	1,052	461,475
Excise taxes:									
Miscellaneous excise taxes ¹	3,271	26	3,245	29,926	861	29,065	33,573	772	32,801
Airport and airway trust fund	325		325	5,406	39	5,367	5,217	28	5,189
Highway trust fund	2,095		2,095	23,358	913	22,445	17,426	758	16,668
Black lung disability trust fund	41		41	608		608	567		567
Total—Excise taxes	5,732	26	5,706	59,298	1,813	57,485	56,783	1,559	55,225
Estate and gift taxes	1,314	25	1,289	15,144	380	14,764	15,607	382	15,225
Customs duties	1,728	93	1,634	21,067	1,767	19,300	20,973	874	20,099
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	411		411	23,378		23,378	18,023		18,023
All other	379	1	378	3,939	11	3,928	3,987	22	3,965
Total — Miscellaneous receipts	790	1	789	27,318	11	27,306	22,010	22	21,988
Total — Receipts	146,661	3,441	143,219	1,457,642	107,066	1,350,576	1,351,920	94,469	1,257,451
Total — On-budget	115,951	3,441	112,510	1,106,562	107,066	999,496	1,016,069	93,644	922,425
Total — Off-budget	30,710		30,710	351,080		351,080	335,851	825	335,026

¹Includes amounts for the windfall profits tax pursuant to P.L. 96-223.
... No Transactions.

(*) Less than \$500,000.
Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	42	(*)	42	438	2	436	432	2	430
House of Representatives	66	(*)	66	724	2	722	768	15	753
Joint Items	7	.....	7	78	.....	78	77	.....	77
Congressional Budget Office	2	.....	2	21	.....	21	22	.....	22
Architect of the Capitol	14	1	12	173	9	164	170	8	161
Library of Congress	29	.....	29	637	.....	637	495	.....	495
Government Printing Office:									
Revolving fund (net)	-2	.....	-2	16	.....	16	44	.....	44
General fund appropriations	12	.....	12	101	.....	101	99	.....	99
General Accounting Office	30	.....	30	414	.....	414	436	.....	436
United States Tax Court	2	.....	2	31	.....	31	31	.....	31
Other Legislative Branch agencies	3	.....	3	30	.....	30	31	.....	31
Proprietary receipts from the public .....	.....	1	-1	.....	12	-12	.....	8	-8
Intrabudgetary transactions	-2	.....	-2	-17	.....	-17	-21	.....	-21
Total—Legislative Branch	201	3	199	2,647	26	2,621	2,585	33	2,552
The Judiciary:									
Supreme Court of the United States	2	.....	2	25	.....	25	25	.....	25
Courts of Appeals, District Courts, and other judicial services	211	(*)	211	2,767	5	2,762	2,530	3	2,526
Other	9	.....	9	116	.....	116	107	.....	107
Total—The Judiciary	222	(*)	221	2,908	5	2,903	2,662	3	2,659
Executive Office of the President:									
Compensation of the President and the White House Office	4	.....	4	37	.....	37	40	.....	40
Office of Management and Budget	6	.....	6	56	.....	56	57	.....	57
Other	8	.....	8	120	.....	120	132	.....	132
Total—Executive Office of the President	17	.....	17	213	.....	213	229	.....	229
Funds Appropriated to the President:									
International Security Assistance:									
Foreign military loan program	48	196	-148	862	763	99	922	679	244
Foreign military financing program	131	.....	131	2,933	.....	2,933	3,993	.....	3,993
Economic support fund	100	.....	100	2,739	.....	2,739	2,766	.....	2,766
Peacekeeping Operations	2	.....	2	81	.....	81	69	.....	69
Other	5	.....	5	36	.....	36	53	.....	53
Proprietary receipts from the public .....	.....	113	-113	.....	936	-936	.....	818	-818
Total—International Security Assistance	286	309	-23	6,651	1,699	4,952	7,802	1,497	6,306
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association .....	.....	.....	.....	1,063	.....	1,063	879	.....	879
International organizations and programs	14	.....	14	496	.....	496	311	.....	311
Other	329	.....	329	635	.....	635	564	.....	564
Total—Multilateral Assistance	343	.....	343	2,194	.....	2,194	1,753	.....	1,753
Agency for International Development:									
Sustainable development assistance program	237	.....	237	1,454	.....	1,454	1,478	.....	1,478
Assistance for eastern europe and the baltic States	28	.....	28	332	.....	332	253	.....	253
Assistance for the new Independent States of the former soviet union	52	.....	52	830	.....	830	277	.....	277
Development fund for Africa	66	.....	66	754	.....	754	639	.....	639
Operating expenses	35	.....	35	496	.....	496	510	.....	510
Payment to the Foreign Service retirement and disability fund .....	.....	.....	.....	45	.....	45	44	.....	44
Other	42	2	40	255	52	203	275	61	214
Proprietary receipts from the public .....	.....	83	-83	.....	857	-857	.....	869	-869
Intrabudgetary transactions	-2	.....	-2	-5	.....	-5	-3	.....	-3
Total—Agency for International Development	458	85	373	4,161	910	3,252	3,474	930	2,544
Overseas Private Investment Corporation	4	22	-18	50	271	-221	84	240	-156
Peace Corps	24	.....	24	235	.....	235	214	.....	214
Other	8	1	7	100	3	97	95	6	89
Total—International Development Assistance	837	107	729	6,740	1,183	5,557	5,621	1,176	4,445
International Monetary Programs	-136	.....	-136	-265	.....	-265	-393	.....	-393
Military Sales Programs:									
Special defense acquisition fund	10	96	-86	160	245	-86	179	276	-96
Foreign military sales trust fund	1,314	.....	1,314	13,417	.....	13,417	13,221	.....	13,221
Kuwait civil reconstruction trust fund .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Proprietary receipts from the public .....	.....	967	-967	.....	12,469	-12,469	.....	13,036	-13,036
Other	12	.....	12	58	.....	58	64	.....	64
Total—Funds Appropriated to the President	2,323	1,480	843	26,761	15,597	11,164	26,496	15,984	10,511

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	67	.....	67	758	.....	758	735	.....	735
Cooperative State Research Education and Extension Service:									
Cooperative state research activities	40	.....	40	437	.....	437	419	.....	419
Extension Service	36	.....	36	435	.....	435	436	.....	436
Other	3	.....	3	37	.....	37	50	.....	50
Animal and Plant Health Inspection Service	32	.....	32	495	.....	495	485	.....	485
Food Safety and Inspection Service	40	.....	40	526	.....	526	513	.....	513
Agricultural Marketing Service	18	.....	18	672	1	671	679	3	676
Farm Service Agency:									
Salaries and expenses	71	.....	71	872	.....	872	1,067	.....	1,067
Conservation programs	27	.....	27	1,905	.....	1,905	1,972	.....	1,972
Federal crop insurance corporation fund	175	7	168	850	464	387	1,366	358	1,007
Commodity Credit Corporation:									
Price support and related programs	522	995	-473	17,372	11,450	5,922	17,507	7,382	10,124
National Wool Act Program	2	.....	2	108	.....	108	211	.....	211
Agricultural credit insurance fund	95	62	33	1,268	1,342	-74	1,972	1,730	242
Other .....	(*)	.....	(*)	4	.....	4	3	.....	3
Total—Farm Service Agency	891	1,064	-173	22,379	13,255	9,123	24,097	9,471	14,627
Natural Resources Conservation Service:									
Conservation operations	39	.....	39	566	.....	566	588	.....	588
Watershed and flood prevention operations	24	.....	24	275	.....	275	280	.....	280
Other	12	.....	12	130	.....	130	154	.....	154
Rural Utilities Service:									
Rural electrification and telephone fund	336	180	156	2,310	2,942	-632	2,922	3,551	-630
Rural development insurance fund	77	38	40	907	464	443	955	558	397
Other	46	15	30	497	187	309	549	430	119
Rural housing and Community Development Service:									
Rural housing insurance fund	543	209	333	4,139	2,545	1,594	4,333	3,176	1,157
Other	101	.....	101	532	.....	532	449	.....	449
Foreign Agricultural Service	68	.....	68	1,095	.....	1,095	1,671	.....	1,671
Food and Consumer Service:									
Food stamp program	2,156	.....	2,156	25,554	.....	25,554	25,459	.....	25,459
State child nutrition programs	307	.....	307	7,499	.....	7,499	7,064	.....	7,064
Women, infants and children programs	257	.....	257	3,491	.....	3,491	3,249	.....	3,249
Other	21	.....	21	422	.....	422	472	.....	472
Total—Food and Consumer Service	2,740	.....	2,740	36,967	.....	36,967	36,244	.....	36,244
Forest Service:									
National forest system	83	.....	83	1,316	.....	1,316	1,303	.....	1,303
Forest and rangeland protection	-42	.....	-42	865	.....	865	429	.....	429
Forest service permanent appropriations	36	.....	36	568	.....	568	355	.....	355
Other	210	.....	210	667	.....	667	1,266	.....	1,266
Total—Forest Service	287	.....	287	3,415	.....	3,415	3,353	.....	3,353
Other	29	3	27	534	37	497	519	35	485
Proprietary receipts from the public .....	.....	140	-140	.....	978	-978	.....	1,373	-1,373
Intrabudgetary transactions .....	(*)	.....	(*)	-28	.....	-28	-84	.....	-84
Total—Department of Agriculture	5,428	1,649	3,779	77,077	20,410	56,667	79,349	18,596	60,753
Department of Commerce:									
Economic Development Administration	36	1	35	362	11	350	248	16	232
Bureau of the Census	18	.....	18	293	.....	293	250	.....	250
Promotion of Industry and Commerce	30	.....	30	370	.....	370	334	.....	334
Science and Technology:									
National Oceanic and Atmospheric Administration	120	(*)	120	1,939	17	1,922	1,878	18	1,860
National Institute of Standards and Technology	33	.....	33	441	.....	441	167	.....	167
Other	(*)	2	-2	93	41	52	130	31	99
Total—Science and Technology	153	2	151	2,472	57	2,415	2,175	49	2,126
Other	-1	.....	-1	97	(*)	97	95	.....	95
Proprietary receipts from the public .....	.....	8	-8	.....	122	-122	.....	120	-120
Intrabudgetary transactions .....	(*)	.....	(*)	(*)	.....	(*)	-1	.....	-1
Total—Department of Commerce	235	11	224	3,594	190	3,403	3,101	185	2,915

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	3,303	.....	3,303	26,247	.....	26,247	27,991	.....	27,991
Department of the Navy	2,582	.....	2,582	25,342	.....	25,342	26,442	.....	26,442
Department of the Air Force	2,212	.....	2,212	19,219	.....	19,219	18,704	.....	18,704
Total—Military personnel	8,097	.....	8,097	70,807	.....	70,807	73,137	.....	73,137
Operation and maintenance:									
Department of the Army	1,975	.....	1,975	22,450	.....	22,450	21,025	.....	21,025
Department of the Navy	5,003	.....	5,003	25,900	.....	25,900	23,015	.....	23,015
Department of the Air Force	1,755	.....	1,755	22,818	.....	22,818	24,230	.....	24,230
Defense agencies	2,024	.....	2,024	19,683	.....	19,683	19,610	.....	19,610
Total—Operation and maintenance	10,758	.....	10,758	90,851	.....	90,851	87,880	.....	87,880
Procurement:									
Department of the Army	840	.....	840	7,468	.....	7,468	8,143	.....	8,143
Department of the Navy	2,604	.....	2,604	23,083	.....	23,083	26,542	.....	26,542
Department of the Air Force	1,660	.....	1,660	20,582	.....	20,582	22,852	.....	22,852
Defense agencies	331	.....	331	3,851	.....	3,851	4,232	.....	4,232
Total—Procurement	5,434	.....	5,434	54,984	.....	54,984	61,769	.....	61,769
Research, development, test, and evaluation:									
Department of the Army	378	.....	378	5,081	.....	5,081	5,746	.....	5,746
Department of the Navy	1,034	.....	1,034	19,230	.....	19,230	7,990	.....	7,990
Department of the Air Force	1,009	.....	1,009	12,052	.....	12,052	12,513	.....	12,513
Defense agencies	850	.....	850	8,348	.....	8,348	8,537	.....	8,537
Total—Research, development, test and evaluation	3,271	.....	3,271	34,710	.....	34,710	34,786	.....	34,786
Military construction:									
Department of the Army	90	.....	90	1,002	.....	1,002	952	.....	952
Department of the Navy	54	.....	54	806	.....	806	586	.....	586
Department of the Air Force	117	.....	117	1,330	.....	1,330	1,208	.....	1,208
Defense agencies	458	.....	458	3,688	.....	3,688	2,234	.....	2,234
Total—Military construction	719	.....	719	6,826	.....	6,826	4,979	.....	4,979
Family housing:									
Department of the Army	118	.....	118	1,228	.....	1,228	1,289	.....	1,289
Department of the Navy	157	.....	157	1,161	.....	1,161	831	.....	831
Department of the Air Force	124	.....	124	1,079	.....	1,079	1,107	.....	1,107
Defense agencies	17	8	10	161	59	103	124	34	90
Revolving and management funds:									
Department of the Army	43	.....	43	36	.....	36	76	.....	76
Department of the Navy	395	.....	395	659	.....	659	457	.....	457
Defense agencies:									
Defense business operations fund	-1,575	.....	-1,575	-1,083	.....	-1,083	3,357	.....	3,357
Other	9	(*)	9	-118	3	-121	-265	6	-270
Trust funds:									
Department of the Army .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of the Navy .....	(*)	.....	(*)	26	3	24	37	17	20
Department of the Air Force	5	5	(*)	8	7	(*)	6	6	1
Defense agencies	40	.....	40	274	.....	274	225	.....	225
Proprietary receipts from the public:									
Department of the Army .....	.....	5	-5	.....	322	-322	.....	224	-224
Department of the Navy .....	.....	2,060	-2,060	.....	602	-602	.....	158	-158
Department of the Air Force .....	.....	-226	226	.....	440	-440	.....	332	-332
Defense agencies .....	.....	40	-40	.....	377	-377	.....	261	-261
Intrabudgetary transactions:									
Department of the Army	-10	.....	-10	(*)	.....	(*)	(*)	.....	(*)
Department of the Navy	-498	.....	-498	-72	.....	-72	-17	.....	-17
Department of the Air Force	-84	.....	-84	.....	.....	.....	.....	.....	.....
Defense agencies	-86	.....	-86	-158	.....	-158	-88	.....	-88
Offsetting governmental receipts:									
Department of the Army .....	.....	(*)	(*)	.....	2	-2	.....	6	-6
Defense agencies .....	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Total—Department of Defense—Military	26,932	1,891	25,041	261,380	1,815	259,565	269,690	1,044	268,646

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	128	.....	128	1,077	.....	1,077	967	.....	967
Operation and maintenance, general	163	.....	163	1,384	.....	1,384	1,188	.....	1,188
Other	100	.....	100	1,448	.....	1,448	1,509	.....	1,509
Proprietary receipts from the public .....	.....	23	-23	.....	167	-167	.....	180	-180
Total—Corps of Engineers	391	23	368	3,909	167	3,742	3,663	180	3,483
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	11,470	.....	11,470	11,908	.....	11,908
Military retirement fund	2,386	.....	2,386	27,797	.....	27,797	26,717	.....	26,717
Intrabudgetary transactions .....	.....	.....	.....	-11,470	.....	-11,470	-11,908	.....	-11,908
Education benefits .....	(*)	.....	(*)	61	.....	61	137	.....	137
Other	7	1	6	81	5	76	85	4	81
Proprietary receipts from the public .....	.....	1	-1	.....	12	-12	.....	11	-11
Total—Department of Defense—Civil	2,784	25	2,759	31,848	184	31,664	30,603	196	30,407
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	410	.....	410	6,807	.....	6,807	6,846	.....	6,846
Impact aid	72	.....	72	808	.....	808	830	.....	830
School improvement programs	104	.....	104	1,391	.....	1,391	1,460	.....	1,460
Other	17	.....	17	138	.....	138	91	.....	91
Total—Office of Elementary and Secondary Education	602	.....	602	9,144	.....	9,144	9,226	.....	9,226
Office of Bilingual Education and Minority Languages Affairs									
Affairs	14	.....	14	225	.....	225	222	.....	222
Office of Special Education and Rehabilitative Services:									
Special education	294	.....	294	3,177	.....	3,177	2,980	.....	2,980
Rehabilitation services and disability research	219	.....	219	2,334	.....	2,334	2,244	.....	2,244
Special institutions for persons with disabilities	5	.....	5	137	.....	137	125	.....	125
Office of Vocational and Adult Education	125	.....	125	1,481	.....	1,481	1,341	.....	1,341
Office of Postsecondary Education:									
College housing loans .....	.....	2	-2	19	60	-42	3	43	-40
Student financial assistance	890	.....	890	7,047	.....	7,047	7,118	.....	7,118
Higher education	101	.....	101	893	.....	893	811	.....	811
Howard University	8	.....	8	187	.....	187	189	.....	189
Federal direct student loan program	367	.....	367	840	.....	840	148	.....	148
Federal family education loans	304	.....	304	5,188	.....	5,188	-280	.....	-280
Other	-2	.....	-2	-1	.....	-1	16	.....	16
Total—Office of Postsecondary Education	1,669	2	1,668	14,173	60	14,113	8,005	43	7,962
Office of Educational Research and Improvement									
Departmental management	27	.....	27	397	.....	397	419	.....	419
Proprietary receipts from the public	5	.....	5	405	.....	405	404	.....	404
.....	.....	2	-2	.....	90	-90	.....	224	-224
Total—Department of Education	2,960	4	2,956	31,471	150	31,321	24,966	267	24,699
Department of Energy:									
Atomic energy defense activities									
.....	946	.....	946	11,763	.....	11,763	11,876	.....	11,876
Energy programs:									
General science and research activities	103	.....	103	1,340	.....	1,340	1,268	.....	1,268
Energy supply, R and D activities	294	.....	294	3,326	.....	3,326	3,043	.....	3,043
Uranium supply and enrichment activities	18	.....	18	109	.....	109	249	.....	249
Fossil energy research and development	43	.....	43	440	.....	440	415	.....	415
Energy conservation	68	.....	68	671	.....	671	582	.....	582
Strategic petroleum reserve	17	.....	17	215	.....	215	276	.....	276
Nuclear waste disposal fund	62	.....	62	375	.....	375	295	.....	295
Other	-38	(*)	-39	901	1	900	797	2	795
Total—Energy programs	567	(*)	567	7,377	1	7,376	6,926	2	6,924
Power Marketing Administration									
Departmental administration	474	95	379	2,046	1,808	238	2,130	1,548	582
Proprietary receipts from the public	-103	.....	-103	338	.....	338	338	.....	338
Intrabudgetary transactions .....	.....	92	-92	.....	1,697	-1,697	.....	1,558	-1,558
Offsetting governmental receipts	4	.....	4	-399	.....	-399	-322	.....	-322
Total—Department of Energy	1,888	18	1,870	21,124	3,506	17,618	20,948	3,108	17,840
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	67	(*)	66	863	5	858	805	4	801
Health Resources and Services Administration	252	.....	252	2,613	.....	2,613	2,695	.....	2,695
Indian Health Services	146	.....	146	2,012	.....	2,012	1,822	.....	1,822
Centers for Disease Control and Prevention	132	.....	132	1,786	.....	1,786	1,571	.....	1,571
National Institutes of Health	864	.....	864	10,875	.....	10,875	10,165	.....	10,165

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services—Continued									
Substance Abuse and Mental Health Services Administration	233	.....	233	2,444	.....	2,444	2,371	.....	2,371
Agency for Health Care Policy and Research	14	.....	14	133	.....	133	111	.....	111
Assistant secretary for health	53	.....	53	262	.....	262	224	.....	224
Total—Public Health Service	1,759	(* *)	1,759	20,987	5	20,982	19,763	4	19,760
Health Care Financing Administration:									
Grants to States for Medicaid	7,382	.....	7,382	89,070	.....	89,070	82,034	.....	82,034
Payments to health care trust funds	551	.....	551	41,492	.....	41,492	40,601	.....	40,601
Federal hospital insurance trust fund:									
Benefit payments	10,154	.....	10,154	113,583	.....	113,583	101,535	.....	101,535
Administrative expenses	117	.....	117	1,300	.....	1,300	1,235	.....	1,235
Total—FHI trust fund	10,271	.....	10,271	114,883	.....	114,883	102,770	.....	102,770
Federal supplementary medical insurance trust fund:									
Benefit payments	5,765	.....	5,765	63,491	.....	63,491	58,006	.....	58,006
Administrative expenses	138	.....	138	1,722	.....	1,722	1,718	.....	1,718
Total—FSMI trust fund	5,903	.....	5,903	65,213	.....	65,213	59,724	.....	59,724
Other	6	.....	6	-1	.....	-1	-12	.....	-12
Total—Health Care Financing Administration	24,112	.....	24,112	310,657	.....	310,657	285,117	.....	285,117
Administration for children and families:									
Family support payments to States	1,183	.....	1,183	17,133	.....	17,133	16,508	.....	16,508
Low income home energy assistance	73	.....	73	1,419	.....	1,419	2,126	.....	2,126
Refugee and entrant assistance	14	.....	14	393	.....	393	377	.....	377
Payments to States for the job opportunities and basic skills training program	94	.....	94	953	.....	953	839	.....	839
State legalization impact assistance grants .....	(* *)	.....	(* *)	358	.....	358	652	.....	652
Payments to States for the child care and development block grant	92	.....	92	933	.....	933	786	.....	786
Social services block grant	192	.....	192	2,797	.....	2,797	2,728	.....	2,728
Children and families services programs	409	.....	409	4,726	.....	4,726	4,306	.....	4,306
Payments to States for foster care and adoption assistance	304	.....	304	3,244	.....	3,244	3,030	.....	3,030
Other	10	.....	10	38	.....	38	1	.....	1
Total—Administration for children and families	2,370	.....	2,370	31,993	.....	31,993	31,354	.....	31,354
Administration on aging	61	.....	61	951	.....	951	859	.....	859
Departmental management	-10	.....	-10	275	.....	275	221	.....	221
Proprietary receipts from the public .....	.....	1,747	-1,747	.....	20,291	-20,291	.....	17,809	-17,809
Intrabudgetary transactions:									
Payments for health insurance for the aged:	.....	.....	.....	-36,988	.....	-36,988	-38,355	.....	-38,355
Federal supplementary medical insurance trust fund ..	.....	.....	.....	.....	.....	.....	.....	.....	.....
Payments for tax and other credits:	.....	.....	.....	-4,504	.....	-4,504	-2,247	.....	-2,247
Federal hospital insurance trust fund	-551	.....	-551	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services ..	27,741	1,748	25,994	323,371	20,296	303,075	296,714	17,813	278,901

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	19	11	8	185	132	53	162	137	25
Credit accounts:									
Federal housing administration fund	795	1,566	-771	7,001	8,117	-1,115	6,779	6,809	-30
Housing for the elderly or handicapped fund	-20	95	-114	485	693	-209	674	699	-25
Other	79	.....	79	635	.....	635	468	(*)	468
Rent supplement payments	3	.....	3	145	.....	145	101	.....	101
Homeownership assistance	10	.....	10	117	.....	117	113	.....	113
Rental housing assistance	54	.....	54	655	.....	655	659	.....	659
Rental housing development grants .....	.....	.....	.....	(*)	.....	(*)	12	.....	12
Low-rent public housing	25	.....	25	662	.....	662	690	.....	690
Public housing grants	322	.....	322	3,780	.....	3,780	3,336	.....	3,336
College housing grants	1	.....	1	18	.....	18	18	.....	18
Lower income housing assistance	1,539	.....	1,539	10,588	.....	10,588	10,520	.....	10,520
Section 8 contract renewals	965	.....	965	5,521	.....	5,521	3,488	.....	3,488
Other	23	.....	23	189	.....	189	75	.....	75
Total—Housing programs	3,815	1,671	2,144	29,982	8,942	21,040	27,096	7,645	19,451
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses ...	13	1	13	294	202	92	300	215	86
Payments for operation of low-income housing projects	279	.....	279	2,762	.....	2,762	2,584	.....	2,584
Community Partnerships Against Crime	14	.....	14	178	.....	178	160	.....	160
Other	4	.....	4	31	.....	31	1	.....	1
Total—Public and Indian Housing programs	310	1	310	3,266	202	3,064	3,046	215	2,831
Government National Mortgage Association:									
Management and liquidating functions fund .....	.....	.....	.....	(*)	1	-1	(*)	1	-1
Guarantees of mortgage-backed securities	54	41	13	372	827	-455	909	1,413	-504
Total—Government National Mortgage Association	54	41	13	372	828	-456	909	1,414	-505
Community Planning and Development:									
Community Development Grants	365	.....	365	4,333	.....	4,333	3,651	.....	3,651
Home investment partnerships program	118	.....	118	1,179	.....	1,179	782	.....	782
Other	30	8	22	334	125	209	294	142	152
Total—Community Planning and Development	513	8	505	5,845	125	5,721	4,728	142	4,585
Management and Administration	23	.....	23	465	.....	465	495	.....	495
Other	8	.....	8	65	.....	65	39	.....	39
Proprietary receipts from the public .....	.....	431	-431	.....	843	-843	.....	1,040	-1,040
Offsetting governmental receipts .....	.....	5	-5	.....	10	-10	.....	11	-11
Total—Department of Housing and Urban Development	4,723	2,157	2,566	39,995	10,950	29,045	36,312	10,467	25,845
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	58	.....	58	715	.....	715	654	.....	654
Other	220	.....	220	576	.....	576	438	.....	438
Minerals Management Service	51	.....	51	663	.....	663	724	.....	724
Office of Surface Mining Reclamation and Enforcement	29	.....	29	313	.....	313	312	.....	312
Total—Land and minerals management	357	.....	357	2,267	.....	2,267	2,128	.....	2,128
Water and science:									
Bureau of Reclamation:									
Construction program	40	.....	40	301	.....	301	293	.....	293
Operation and maintenance	25	.....	25	258	.....	258	271	.....	271
Other	65	6	59	423	158	265	465	160	305
Central Utah project .....	(*)	.....	(*)	32	.....	32	26	.....	26
United States Geological Survey	24	.....	24	553	.....	553	592	.....	592
Bureau of Mines	14	2	12	176	26	150	194	28	167
Total—Water and science	169	9	160	1,743	184	1,559	1,842	188	1,654
Fish and wildlife and parks:									
United States Fish and Wildlife Service	134	.....	134	1,249	.....	1,249	1,141	.....	1,141
National Biological Survey	23	.....	23	152	.....	152	110	.....	110
National Park Service	135	.....	135	1,561	.....	1,561	1,492	.....	1,492
Total—Fish and wildlife and parks	292	.....	292	2,962	.....	2,962	2,743	.....	2,743

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior—Continued									
Bureau of Indian Affairs:									
Operation of Indian programs	158	.....	158	1,520	.....	1,520	1,430	.....	1,430
Indian tribal funds	-1	.....	-1	256	.....	256	276	.....	276
Other	34	1	33	426	11	415	412	10	402
Total—Bureau of Indian Affairs	191	1	190	2,202	11	2,190	2,118	10	2,108
Territorial and international affairs	88	.....	88	495	.....	495	343	.....	343
Departmental offices	5	.....	5	106	.....	106	128	.....	128
Proprietary receipts from the public .....	.....	191	-191	.....	1,871	-1,871	.....	1,938	-1,938
Intrabudgetary transactions	-47	.....	-47	-291	.....	-291	-265	.....	-265
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	3	-3	.....	(* *)	(* *)
Total—Department of the Interior	1,053	201	853	9,485	2,070	7,415	9,037	2,136	6,900
Department of Justice:									
Legal activities	211	.....	211	2,766	.....	2,766	2,476	.....	2,476
Federal Bureau of Investigation	138	.....	138	2,041	.....	2,041	2,106	.....	2,106
Drug Enforcement Administration	41	.....	41	788	.....	788	793	.....	793
Immigration and Naturalization Service	171	.....	171	1,800	.....	1,800	1,543	.....	1,543
Federal Prison System	253	10	244	2,876	128	2,748	2,445	118	2,327
Office of Justice Programs	76	.....	76	723	.....	723	835	.....	835
Other	121	.....	121	833	.....	833	597	.....	597
Intrabudgetary transactions	17	.....	17	-40	.....	-40	-36	.....	-36
Offsetting governmental receipts .....	.....	82	-82	.....	879	-879	.....	637	-637
Total—Department of Justice	1,028	92	936	11,788	1,007	10,781	10,760	755	10,005
Department of Labor:									
Employment and Training Administration:									
Training and employment services	464	.....	464	4,690	.....	4,690	4,353	.....	4,353
Community Service Employment for Older Americans	44	.....	44	411	.....	411	385	.....	385
Federal unemployment benefits and allowances	17	.....	17	226	.....	226	162	.....	162
State unemployment insurance and employment service operations	-50	.....	-50	34	.....	34	246	.....	246
Payments to the unemployment trust fund .....	.....	.....	.....	.....	.....	.....	4	.....	4
Advances to the unemployment trust fund and other funds	375	.....	375	994	.....	994	3,021	.....	3,021
Total—Unemployment trust fund	1,801	.....	1,801	25,282	.....	25,282	30,458	.....	30,458
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,481	.....	1,481	21,628	.....	21,628	26,915	.....	26,915
State administrative expenses	285	.....	285	3,197	.....	3,197	3,100	.....	3,100
Federal administrative expenses	9	.....	9	190	.....	190	171	.....	171
Veterans employment and training	19	.....	19	186	.....	186	185	.....	185
Railroad unemployment insurance	5	.....	5	60	.....	60	67	.....	67
Other	2	.....	2	20	.....	20	20	.....	20
Total—Unemployment trust fund	1,801	.....	1,801	25,282	.....	25,282	30,458	.....	30,458
Other	9	.....	9	88	.....	88	94	.....	94
Total—Employment and Training Administration	2,661	.....	2,661	31,724	.....	31,724	38,722	.....	38,722
Pension Benefit Guaranty Corporation	78	221	-143	1,328	1,758	-430	1,129	1,514	-385
Employment Standards Administration:									
Salaries and expenses	22	.....	22	246	.....	246	236	.....	236
Special benefits	-372	.....	-372	81	.....	81	141	.....	141
Black lung disability trust fund	462	.....	462	987	.....	987	987	.....	987
Other	9	.....	9	134	.....	134	124	.....	124
Occupational Safety and Health Administration	22	.....	22	293	.....	293	295	.....	295
Bureau of Labor Statistics	26	.....	26	278	.....	278	288	.....	288
Other	41	.....	41	481	.....	481	485	.....	485
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	6	-6	.....	12	-12
Intrabudgetary transactions	-463	.....	-463	-1,620	.....	-1,620	-3,752	.....	-3,752
Total—Department of Labor	2,487	222	2,265	33,934	1,765	32,169	38,656	1,526	37,130

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	103	.....	103	1,570	.....	1,570	1,824	.....	1,824
Acquisition and maintenance of buildings abroad	49	.....	49	536	.....	536	581	.....	581
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	267	.....	267	266	.....	266
Foreign Service retirement and disability fund	37	.....	37	447	.....	447	433	.....	433
Other	17	.....	17	452	.....	452	298	.....	298
Total—Administration of Foreign Affairs	206	.....	206	3,273	.....	3,273	3,403	.....	3,403
International organizations and Conferences	177	.....	177	1,542	.....	1,542	1,748	.....	1,748
Migration and refugee assistance	39	.....	39	705	.....	705	687	.....	687
Other	13	.....	13	148	.....	148	200	.....	200
Proprietary receipts from the public .....	.....	.....	.....	.....	(*)	(*)	.....	1	-1
Intrabudgetary transactions .....	(*)	.....	(*)	-320	.....	-320	-319	.....	-319
Total—Department of State	435	.....	435	5,348	(*)	5,347	5,718	1	5,718
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	2,146	.....	2,146	19,113	.....	19,113	18,639	.....	18,639
Other	15	.....	15	183	.....	183	168	.....	168
Other programs	18	.....	18	205	.....	205	245	.....	245
Total—Federal Highway Administration	2,179	.....	2,179	19,501	.....	19,501	19,052	.....	19,052
National Highway Traffic Safety Administration	23	.....	23	277	.....	277	261	.....	261
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation .....	(*)	.....	(*)	806	.....	806	491	.....	491
Other	25	(*)	25	241	10	231	361	19	342
Total—Federal Railroad Administration	25	(*)	25	1,047	10	1,037	852	19	833
Federal Transit Administration:									
Formula grants	125	.....	125	751	.....	751	159	.....	159
Discretionary grants	160	.....	160	2,026	.....	2,026	1,652	.....	1,652
Other	38	.....	38	1,661	.....	1,661	1,972	.....	1,972
Total—Federal Transit Administration	323	.....	323	4,437	.....	4,437	3,782	.....	3,782
Federal Aviation Administration:									
Operations	63	.....	63	1,967	.....	1,967	2,363	.....	2,363
Airport and airway trust fund:									
Grants-in-aid for airports	228	.....	228	1,826	.....	1,826	1,620	.....	1,620
Facilities and equipment	319	.....	319	2,638	.....	2,638	2,378	.....	2,378
Research, engineering and development	26	.....	26	232	.....	232	226	.....	226
Operations	204	.....	204	2,546	.....	2,546	2,199	.....	2,199
Total—Airport and airway trust fund	777	.....	777	7,242	.....	7,242	6,423	.....	6,423
Other	(*)	1	-1	1	3	-2	(*)	2	-1
Total—Federal Aviation Administration	841	1	840	9,209	3	9,206	8,786	2	8,784
Coast Guard:									
Operating expenses	237	.....	237	2,559	.....	2,559	2,531	.....	2,531
Acquisition, construction, and improvements	21	.....	21	262	.....	262	373	.....	373
Retired pay	48	.....	48	547	.....	547	512	.....	512
Other	33	1	32	309	6	303	322	6	316
Total—Coast Guard	339	1	339	3,676	6	3,670	3,738	6	3,732
Maritime Administration	57	26	31	766	320	446	890	349	542
Other	19	3	17	356	11	345	378	12	366
Proprietary receipts from the public .....	.....	1	-1	.....	9	-9	.....	21	-21
Intrabudgetary transactions .....	(*)	.....	(*)	(*)	.....	(*)	19	.....	19
Offsetting governmental receipts .....	.....	33	-33	.....	134	-134	.....	123	-123
Total—Department of Transportation	3,806	65	3,742	39,270	494	38,776	37,760	532	37,228

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	13	2	11	-2,445	22	-2,467	-1,313	13	-1,326
Other	36	.....	36	328	.....	328	274	.....	274
Financial Management Service:									
Salaries and expenses	-1	.....	-1	190	.....	190	216	.....	216
Payment to the Resolution Funding Corporation .....	.....	.....	.....	2,328	.....	2,328	2,328	.....	2,328
Claims, judgements, and relief acts	69	.....	69	1,104	.....	1,104	504	.....	504
Net interest paid to loan guarantee financing accounts ..	1,764	.....	1,764	2,541	.....	2,541	992	.....	992
Other	5	.....	5	69	.....	69	139	.....	139
Total—Financial Management Service	1,837	.....	1,837	6,233	.....	6,233	4,180	.....	4,180
Federal Financing Bank	-109	.....	-109	3	.....	3	-1	.....	-1
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	24	.....	24	372	.....	372	383	.....	383
Internal revenue collections for Puerto Rico	15	.....	15	206	.....	206	201	.....	201
United States Customs Service	121	.....	121	1,781	.....	1,781	1,882	.....	1,882
Bureau of Engraving and Printing	-2	.....	-2	-20	.....	-20	-29	.....	-29
United States Mint	36	.....	36	56	.....	56	97	.....	97
Bureau of the Public Debt	49	.....	49	320	.....	320	303	.....	303
Internal Revenue Service:									
Processing, assistance, and management	89	.....	89	1,790	.....	1,790	1,810	.....	1,810
Tax law enforcement	407	.....	407	4,341	.....	4,341	3,910	.....	3,910
Information systems	119	.....	119	1,547	.....	1,547	1,302	.....	1,302
Payment where earned income credit exceeds liability for tax ..	167	.....	167	15,244	.....	15,244	10,950	.....	10,950
Health insurance supplement to earned income credit ..	.....	.....	.....	.....	.....	.....	773	.....	773
Refunding internal revenue collections, interest	129	.....	129	2,655	.....	2,655	3,068	.....	3,068
Other .....	(*)	.....	(*)	2	(*)	2	-2	.....	-2
Total—Internal Revenue Service	910	.....	910	25,579	(*)	25,579	21,810	.....	21,810
United States Secret Service	40	.....	40	528	.....	528	504	.....	504
Comptroller of the Currency	27	1	26	398	389	9	378	410	-31
Office of Thrift Supervision	11	1	10	156	155	1	175	164	11
Interest on the public debt:									
Public issues (accrual basis)	19,714	.....	19,714	234,241	.....	234,241	207,740	.....	207,740
Special issues (cash basis)	460	.....	460	98,173	.....	98,173	88,538	.....	88,538
Total—Interest on the public debt	20,174	.....	20,174	332,414	.....	332,414	296,278	.....	296,278
Other	7	.....	7	61	.....	61	55	.....	55
Proprietary receipts from the public .....	.....	1,829	-1,829	.....	5,493	-5,493	.....	3,775	-3,775
Intrabudgetary transactions	-1,424	.....	-1,424	-10,393	.....	-10,393	-12,400	.....	-12,400
Offsetting governmental receipts .....	.....	65	-65	.....	1,076	-1,076	.....	838	-838
Total—Department of the Treasury	21,765	1,898	19,867	355,575	7,134	348,441	312,776	5,200	307,577

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,334	.....	1,334	15,933	.....	15,933	15,116	.....	15,116
Other	71	15	56	718	258	460	712	268	444
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	73	54	19	919	579	340	970	691	279
Loan guaranty revolving fund	24	45	-21	419	427	-8	410	535	-125
Other	-3	9	-12	150	130	20	315	205	110
Compensation and pensions	2,916	.....	2,916	17,939	.....	17,939	18,632	.....	18,632
Readjustment benefits	82	.....	82	1,191	.....	1,191	1,123	.....	1,123
Post-Vietnam era veterans education account	4	.....	4	58	.....	58	80	.....	80
Insurance funds:									
National service life	101	.....	101	1,249	.....	1,249	1,224	.....	1,224
United States government life	1	.....	1	18	.....	18	19	.....	19
Veterans special life	10	3	7	141	178	-37	128	176	-48
Other	8	.....	8	47	.....	47	9	.....	9
Total—Veterans Benefits Administration	3,216	110	3,106	22,131	1,313	20,817	22,909	1,607	21,302
Construction	58	.....	58	641	(* *)	641	695	(* *)	695
Departmental administration	48	.....	48	954	.....	954	904	.....	904
Proprietary receipts from the public:									
National service life .....	.....	21	-21	.....	272	-272	.....	335	-335
United States government life .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other .....	.....	72	-72	.....	746	-746	.....	696	-696
Intrabudgetary transactions .....	(* *)	.....	(* *)	-18	.....	-18	-29	.....	-29
Total—Department of Veterans Affairs	4,727	219	4,508	40,358	2,589	37,769	40,307	2,906	37,401
Environmental Protection Agency:									
Program and research operations	69	.....	69	892	.....	892	851	.....	851
Abatement, control, and compliance	69	.....	69	1,340	.....	1,340	1,290	.....	1,290
Water infrastructure financing	269	.....	269	2,455	.....	2,455	1,978	.....	1,978
Hazardous substance superfund	142	.....	142	1,472	.....	1,472	1,489	.....	1,489
Other	25	(* *)	25	701	1	701	709	3	706
Proprietary receipts from the public .....	.....	15	-15	.....	252	-252	.....	200	-200
Intrabudgetary transactions .....	.....	.....	.....	-250	.....	-250	-250	.....	-250
Offsetting governmental receipts .....	.....	1	-1	.....	9	-9	.....	9	-9
Total—Environmental Protection Agency	575	16	559	6,610	262	6,349	6,067	212	5,855
General Services Administration:									
Real property activities	317	.....	317	375	.....	375	155	.....	155
Personal property activities	-85	.....	-85	79	.....	79	-14	.....	-14
Other	1	.....	1	265	.....	265	206	.....	206
Proprietary receipts from the public .....	.....	10	-10	.....	11	-11	.....	14	-14
Total—General Services Administration	233	10	223	719	11	708	347	14	334
National Aeronautics and Space Administration:									
Human space flight	433	.....	433	3,528	.....	3,528	.....	.....	.....
Science, aeronautics and technology	395	.....	395	2,707	.....	2,707	.....	.....	.....
Mission support	200	.....	200	2,029	.....	2,029	.....	.....	.....
Research and development	84	.....	84	3,286	.....	3,286	6,758	.....	6,758
Space flight, control and data communications	57	.....	57	1,409	.....	1,409	4,899	.....	4,899
Construction of facilities	27	.....	27	305	.....	305	371	.....	371
Research and program management	1	.....	1	98	.....	98	1,650	.....	1,650
Other	2	.....	2	16	.....	16	16	.....	16
Total—National Aeronautics and Space Administration	1,199	.....	1,199	13,377	.....	13,377	13,695	.....	13,695
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits									
.....	336	.....	336	4,040	.....	4,040	3,918	.....	3,918
Payment to civil service retirement and disability fund	19,950	.....	19,950	19,950	.....	19,950	19,698	.....	19,698
Civil service retirement and disability fund	3,229	.....	3,229	38,435	.....	38,435	36,364	.....	36,364
Employees life insurance fund	132	122	10	1,600	2,516	-916	1,367	2,517	-1,150
Employees and retired employees health benefits fund	1,353	1,507	-155	15,890	16,214	-324	15,471	16,121	-651
Other	-9	.....	-9	77	.....	77	148	.....	148
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	-19,950	.....	-19,950	-19,950	.....	-19,950	-19,698	.....	-19,698
Other	-3	.....	-3	-33	.....	-33	-34	.....	-34
Total—Office of Personnel Management	5,038	1,630	3,409	60,009	18,730	41,279	57,234	18,638	38,596

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan fund	172	83	89	514	523	-10	584	405	179
Disaster loan fund	226	23	203	650	230	420	608	272	336
Other	1	1	(*)	20	15	5	29	14	14
Other	-261	(*)	-261	264	1	263	250	1	250
Total—Small Business Administration	138	107	31	1,447	770	678	1,471	691	779
Social Security Administration:									
Payments to Social Security trust funds	17	.....	17	5,476	.....	5,476	5,683	.....	5,683
Special benefits for disabled coal miners	58	.....	58	716	.....	716	772	.....	772
Supplemental security income program	4,498	.....	4,498	26,488	.....	26,488	26,281	.....	26,281
Office of the Inspector General .....	(*)	.....	(*)	(*)	.....	(*)	.....	.....	.....
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	24,399	.....	24,399	288,622	.....	288,622	276,292	.....	276,292
Administrative expenses	170	.....	170	1,799	.....	1,799	1,875	.....	1,875
Payment to railroad retirement account .....	.....	.....	.....	4,052	.....	4,052	3,420	.....	3,420
Total—FOASI trust fund	24,569	.....	24,569	294,474	.....	294,474	281,586	.....	281,586
Federal disability insurance trust fund (off-budget):									
Benefit payments	3,517	.....	3,517	40,242	.....	40,242	36,860	.....	36,860
Administrative expenses	89	.....	89	1,070	.....	1,070	1,018	.....	1,018
Payment to railroad retirement account .....	.....	.....	.....	68	.....	68	106	.....	106
Total—FDI trust fund	3,606	.....	3,606	41,380	.....	41,380	37,984	.....	37,984
Proprietary receipts from the public:									
On-budget .....	.....	197	-197	.....	825	-825	.....	800	-800
Off-budget .....	.....	(*)	(*)	.....	9	-9	.....	11	-11
Intrabudgetary transactions:									
Off-budget ²	-16	.....	-16	-5,475	.....	-5,475	-5,678	.....	-5,678
Total—Social Security Administration	32,731	197	32,534	363,080	835	362,226	346,628	811	345,817
Other independent agencies:									
Board for International Broadcasting	24	.....	24	239	.....	239	213	.....	213
Corporation for National and Community Service	42	.....	42	424	.....	424	211	.....	211
Corporation for Public Broadcasting .....	.....	.....	.....	286	.....	286	275	.....	275
District of Columbia:									
Federal payment .....	.....	.....	.....	714	.....	714	698	.....	698
Other	-1	.....	-1	7	12	-5	2	12	-10
Equal Employment Opportunity Commission	16	(*)	16	235	1	234	230	1	229
Export-Import Bank of the United States	94	104	-10	1,224	1,277	-53	1,108	1,940	-832
Federal Communications Commission	-104	3	-107	57	51	6	91	43	49
Federal Deposit Insurance Corporation:									
Bank insurance fund	116	-1,001	1,118	2,454	9,371	-6,916	3,569	13,067	-9,498
Savings association insurance fund	2	157	-155	345	1,146	-1,101	25	1,222	-1,197
FSLIC resolution fund	26	56	-30	2,320	1,230	1,090	2,368	3,074	-706
Affordable housing and bank enterprise	2	.....	2	5	.....	5	4	.....	4
Total—Federal Deposit Insurance Corporation	146	-788	934	4,824	11,746	-6,922	5,967	17,363	-11,396
Federal Emergency Management Agency:									
Public enterprise funds	31	32	-1	815	353	462	375	452	-77
Disaster relief	111	.....	111	2,116	.....	2,116	3,743	.....	3,743
Emergency management planning and assistance	21	.....	21	284	.....	284	242	.....	242
Other	17	1	16	294	18	276	262	16	246
Federal Trade Commission	-8	.....	-8	31	.....	31	69	.....	69
Interstate Commerce Commission	2	.....	2	37	.....	37	43	.....	43
Legal Services Corporation	32	.....	32	429	.....	429	375	.....	375
National Archives and Records Administration	8	(*)	8	220	1	219	261	(*)	261
National Credit Union Administration:									
Credit union share insurance fund	-23	3	-26	5	302	-297	-45	237	-282
Central liquidity facility	-5	.....	-5	10	10	(*)	59	59	(*)
Other	28	1	27	28	5	22	45	50	-5

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	17	.....	17	175	.....	175	176	.....	176
National Endowment for the Humanities	18	.....	18	180	.....	180	178	.....	178
National Labor Relations Board	12	.....	12	174	.....	174	173	.....	173
National Science Foundation	310	.....	310	2,847	.....	2,847	2,642	.....	2,642
Nuclear Regulatory Commission	41	-1	42	530	502	28	545	500	46
Panama Canal Commission	55	52	3	575	622	-47	542	565	-23
Postal Service:									
Public enterprise funds (off-budget)	7,859	4,599	3,260	52,975	54,943	-1,969	50,896	49,793	1,103
Payment to the Postal Service fund .....	.....	.....	.....	130	.....	130	130	.....	130
Railroad Retirement Board:									
Federal windfall subsidy	20	.....	20	251	.....	251	269	.....	269
Federal payments to the railroad retirement accounts ...	(*)	.....	(*)	225	.....	225	440	.....	440
Rail industry pension fund:									
Benefit payments	238	.....	238	2,825	.....	2,825	2,850	.....	2,850
Advances from FOASDI fund	-92	.....	-92	-1,099	.....	-1,099	-1,085	.....	-1,085
OASDI certifications	92	.....	92	1,099	.....	1,099	1,085	.....	1,085
Administrative expenses	6	.....	6	71	.....	71	70	.....	70
Interest on refunds of taxes	10	.....	10	28	.....	28	15	.....	15
Other .....	(*)	.....	(*)	6	.....	6	6	.....	6
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	-4,120	.....	-4,120	-3,526	.....	-3,526
Other .....	.....	.....	.....	2	.....	2	-208	.....	-208
Supplemental annuity pension fund:									
Benefit payments	7	.....	7	90	.....	90	94	.....	94
Interest on refund of taxes .....	(*)	.....	(*)	1	.....	1	1	.....	1
Railroad Social Security equivalent benefit account:									
Benefit payments	406	.....	406	4,891	.....	4,891	4,761	.....	4,761
Interest on refund of taxes	8	.....	8	10	.....	10	3	.....	3
Other .....	(*)	.....	(*)	2	.....	2	3	.....	3
Total—Railroad Retirement Board	695	.....	695	4,282	.....	4,282	4,780	.....	4,780
Resolution Trust Corporation	125	670	-545	4,559	15,195	-10,636	19,494	15,356	4,138
Securities and Exchange Commission	8	.....	8	122	.....	122	68	.....	68
Smithsonian Institution	41	.....	41	432	.....	432	422	.....	422
Tennessee Valley Authority	690	752	-62	9,169	7,855	1,313	9,572	8,362	1,210
United States Information Agency	119	(*)	119	1,160	(*)	1,160	1,165	(*)	1,165
Other	148	131	17	2,751	1,999	752	2,534	4,761	773
Total—Other independent agencies	10,568	5,558	5,010	92,338	94,893	-2,555	107,540	96,510	11,030
Undistributed offsetting receipts:									
Other interest .....	.....	(*)	(*)	.....	1	-1	.....	(*)	(*)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(*)	.....	(*)	(*)	.....	(*)
Department of Defense—Civil:									
Military retirement fund	-1,000	.....	-1,000	-12,238	.....	-12,238	-12,808	.....	-12,808
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	-153	.....	-153	-1,824	.....	-1,824	-1,846	.....	-1,846
Postal Service employer contributions	-48	.....	-48	-564	.....	-564	-514	.....	-514
Payments for military service credits .....	.....	.....	.....	-61	.....	-61	-80	.....	-80
Department of State:									
Foreign Service retirement and disability fund	-8	.....	-8	-111	.....	-111	-106	.....	-106
Office of Personnel Management:									
Civil service retirement and disability fund	-4,025	.....	-4,025	-13,162	.....	-13,162	-13,006	.....	-13,006
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-446	.....	-446	-5,209	.....	-5,209	-5,483	.....	-5,483
Payments for military service credits .....	.....	.....	.....	-225	.....	-225	-304	.....	-304
Federal disability insurance trust fund:									
Federal employer contributions	-80	.....	-80	-931	.....	-931	-589	.....	-589
Payments for military service credits .....	.....	.....	.....	-67	.....	-67	-33	.....	-33
Independent agencies:									
Court of veterans appeals retirement fund .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Total—Employer share, employee retirement	-5,760	.....	-5,760	-34,392	.....	-34,392	-34,770	.....	-34,770

Table 5. Outlays of the U.S. Government, September 1995 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund .....	(*)	.....	(*)	-20	.....	-20	-19	.....	-19
Department of Defense—Civil:									
Corps of Engineers .....	(*)	.....	(*)	-46	.....	-46	-21	.....	-21
Military retirement fund	82	.....	82	-10,915	.....	-10,915	-10,143	.....	-10,143
Education benefits fund .....	(*)	.....	(*)	-40	.....	-40	-48	.....	-48
Soldiers' and airmen's home permanent fund .....	(*)	.....	(*)	-9	.....	-9	-9	.....	-9
Other	-1	.....	-1	-2	.....	-2	-1	.....	-1
Department of Health and Human Services:									
Federal hospital insurance trust fund	-22	.....	-22	-10,870	.....	-10,870	-10,593	.....	-10,593
Federal supplementary medical insurance trust fund ..	-88	.....	-88	-1,935	.....	-1,935	-2,116	.....	-2,116
Department of Labor:									
Unemployment trust fund	-14	.....	-14	-2,707	.....	-2,707	-2,515	.....	-2,515
Department of State:									
Foreign Service retirement and disability fund .....	(*)	.....	(*)	-612	.....	-612	-570	.....	-570
Department of Transportation:									
Highway trust fund	-20	.....	-20	-1,168	.....	-1,168	-1,438	.....	-1,438
Airport and airway trust fund	-7	.....	-7	-757	.....	-757	-837	.....	-837
Oil spill liability trust fund .....	(*)	.....	(*)	-63	.....	-63	-36	.....	-36
Department of Veterans Affairs:									
National service life insurance fund	-2	.....	-2	-1,074	.....	-1,074	-1,080	.....	-1,080
United States government life insurance fund .....	(*)	.....	(*)	-9	.....	-9	-10	.....	-10
Environmental Protection Agency .....	(*)	.....	(*)	-51	.....	-51	-27	.....	-27
National Aeronautics and Space Administration .....	(*)	.....	(*)	-1	.....	-1	-1	.....	-1
Office of Personnel Management:									
Civil service retirement and disability fund	-26	.....	-26	-28,056	.....	-28,056	-26,139	.....	-26,139
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund ...	-47	.....	-47	-31,417	.....	-31,417	-28,505	.....	-28,505
Federal disability insurance trust fund	-11	.....	-11	-1,888	.....	-1,888	-698	.....	-698
Independent agencies:									
Railroad Retirement Board	-148	.....	-148	-1,033	.....	-1,033	-587	.....	-587
Other .....	(*)	.....	(*)	-24	.....	-24	-17	.....	-17
Other	-6	.....	-6	-479	.....	-479	-287	.....	-287
Total—Interest received by trust funds	-311	.....	-311	-93,176	.....	-93,176	-85,697	.....	-85,697
Rents and royalties on the outer continental shelf lands ..	.....	36	-36	.....	2,418	-2,418	.....	3,001	-3,001
Spectrum auction proceeds .....	.....	.....	.....	.....	7,644	-7,644	.....	.....	.....
Total—Undistributed offsetting receipts	-8,071	36	-8,107	-127,568	10,063	-137,631	-120,468	3,002	-123,469
Total outlays	155,187	19,234	135,933	1,728,140	213,751	1,514,389	1,661,182	200,829	1,460,553
Total on-budget	119,733	14,835	105,098	1,384,522	158,799	1,225,724	1,332,006	150,825	1,181,181
Total off-budget	35,434	4,599	30,836	343,618	54,953	288,665	329,176	49,804	279,372
Total surplus (+) or deficit			+7,286			-163,813			-203,102
Total on-budget			+7,412			-226,228			-258,756
Total off-budget			-126			+62,415			+55,654

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	52,406	48,973
Intrabudgetary transactions	224,071	220,004
Governmental receipts	10,277	2,140
Total receipts offset against outlays	<u>286,755</u>	<u>271,117</u>

¹Includes prior period adjustments to reflect erroneous reporting by the Department of the Navy.

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 in June 1995 of \$51 million to record a reduction in receipts and outlays for funds collected by FDIC and subsequently disbursed to FICO.

⁴Outlays have been decreased in September 1994 by \$92 million and \$76 million to record receipts not previously recorded and subsequently invested in zero-coupon bonds for the "Financial Assistance Corporation Assistance Fund Liquidating Account" and the "Financial Assistance Corporation Trust Fund," respectively.

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, September 1995 and Other Periods
 [\$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, Issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	3,227	281,233	281,261	4,677,750	4,955,756	4,958,983
Federal Financing Bank .....	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	3,227	281,233	281,261	4,692,750	4,970,756	4,973,983
Plus premium on public debt securities	-8	-97	-40	1,333	1,243	1,236
Less discount on public debt securities	-370	2,601	-7,766	78,631	81,602	81,231
Total public debt securities net of Premium and discount	3,590	278,535	288,987	4,615,453	4,890,399	4,893,989
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	-60	-1,224	3,308	28,185	27,022	26,962
Total federal securities	3,530	277,312	292,295	4,643,638	4,917,420	4,920,950
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	10,525	107,440	96,600	1,213,360	1,310,275	1,320,800
Less discount on federal securities held as investments of government accounts	377	1,416	-10,999	1,772	2,811	3,188
Net federal securities held as investments of government accounts	10,148	106,024	107,599	1,211,588	1,307,464	1,317,612
Total borrowing from the public	-6,618	171,288	184,696	3,432,050	3,609,956	3,603,338
Accrued interest payable to the public	14,767	7,324	-531	43,287	35,844	50,611
Allocations of special drawing rights	68	191	240	7,189	7,313	7,380
Deposit funds	-187	853	1,078	7,327	8,367	8,180
Miscellaneous liability accounts (includes checks Outstanding etc.)	3,613	-124	1,709	4,938	1,200	4,813
Total liability accounts	11,643	179,531	187,192	3,494,792	3,662,680	3,674,323
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ²						
Federal Reserve account	3,853	1,772	-10,441	6,848	4,767	8,620
Tax and loan note accounts	15,966	235	-6,123	29,094	13,363	29,329
Balance	19,820	2,007	-16,564	35,942	18,129	37,949
Special drawing rights:						
Total holdings	-111	1,064	768	9,971	11,146	11,035
SDR certificates issued to Federal Reserve banks	350	-2,150	.....	-8,018	-10,518	-10,168
Balance	239	-1,086	768	1,953	628	867
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	367	1,033	1,299	7,163	7,829	8,196
Letter of credit issued to IMF	72	-392	-409	-25,923	-26,387	-26,315
Dollar deposits with the IMF	2	-9	2	-96	-108	-105
Receivable/Payable (-) for interim maintenance of value adjustments	-231	1,982	-927	-837	1,376	1,145
Balance	211	2,614	-35	12,069	14,472	14,682
Loans to International Monetary Fund .....	.....	.....	.....	(*)	(*)	(*)
Other cash and monetary assets	-3,633	9,109	-993	21,416	34,158	30,525
Total cash and monetary assets	16,637	12,644	-16,824	71,379	67,387	84,024
Net activity, guaranteed loan financing	178	-2,908	-3,486	-9,806	-12,892	-12,714
Net activity, direct loan financing	966	7,005	5,864	12,726	18,766	19,732
Miscellaneous asset accounts	1,204	-302	-749	-1,386	-2,891	-1,688
Total asset accounts	18,984	16,439	-15,195	72,914	70,369	89,353
Excess of liabilities (+) or assets (-)	-7,341	+163,091	+202,388	+3,421,878	+3,592,311	+3,584,970
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	55	722	715	.....	667	722
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	-7,286	+163,813	+203,102	+3,421,878	+3,592,977	+3,585,691

¹Includes an increase of \$87 million and \$2 million in September 1994 to record receipts not previously recorded and subsequently invested in zero-coupon bonds for the "Financial Assistance Corporation Assistance Fund Liquidating Account" and the "Financial Assistance Corporation Trust Fund," respectively.

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

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, September 1995 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,592,478	3,422,146	3,218,965
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results	-167	-268	526
Excess of liabilities beginning of period (current basis)	3,592,311	3,421,878	3,219,491
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal yr	-7,286	163,813	203,102
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	-7,286	163,813	203,102
Total-on-budget (Table 2)	-7,412	226,228	258,756
Total-off-budget (Table 2)	126	-62,415	-55,654
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-55	-722	-693
Profit on sale of gold .....	.....	(*)	-21
Total-transactions not applied to current year's Surplus or deficit	-55	-722	-715
Excess of liabilities close of period	3,584,970	3,584,970	3,421,878

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, September 1995 and Other Periods

Classification	[\$ millions]			Account Balances Current Fiscal Year		
	This Month	Net Transactions (-) denotes net reduction of liability accounts		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:				(*)	(*)	(*)
Export-Import Bank of the United States .....	.....	.....	.....
Federal Deposit Insurance Corporation:						
FSLIC resolution fund .....	.....	-32	-494	189	158	158
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	.....	.....	(*)	6	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	4	-25	-101	112	83	87
Department of the Interior:						
Bureau of Land Management .....	.....	.....	.....	13	13	13
Department of Transportation:						
Federal Transit Administration .....	.....	.....	-547	.....	.....	.....
Coast Guard:						
Family housing mortgages .....	.....	.....	.....	(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	-1	7	184	181	182
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration .....	.....	-4	-3	298	295	295
Tennessee Valley Authority	-65	-1,162	4,446	26,121	25,025	24,960
Total, agency securities	-60	-1,224	3,308	28,185	27,022	26,962

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1995 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Foreign military loan program	8	375	413	413	780	788
Agency for International Development:						
International Debt Reduction	20	20	-33	315	315	335
Housing and other credit guaranty programs .....	.....	.....	.....	125	125	125
Private sector revolving fund .....	.....	.....	1	1	1	1
Overseas Private Investment Corporation .....	.....	37	8	16	52	52
Department of Agriculture:						
Farm Service Agency:						
Federal crop insurance corporation fund .....	.....	.....	-113	.....	.....	.....
Commodity Credit Corporation	-147	-9,922	-7,837	16,909	7,134	6,987
Agricultural credit insurance fund	-675	-2,423	-1,739	4,028	2,280	1,605
Natural Resources Conservation Service .....	.....	.....	.....	4	4	4
Rural Utilities Service:						
Rural electrification and telephone revolving fund	20	473	102	8,193	8,646	8,666
Rural Telephone Bank	-4	78	-216	586	667	664
Rural development insurance fund	(* *)	715	411	2,091	2,806	2,806
Rural communication development fund .....	.....	.....	.....	25	25	25
Rural housing and Community Development Service:						
Rural housing insurance fund	-174	856	1,587	4,497	5,527	5,353
Self-help housing land development fund	-1	(* *)	(* *)	(* *)	1	(* *)
Rural Business and Cooperative Development Service:						
Rural development loan fund .....	.....	40	16	21	61	61
Rural economic development loan fund .....	.....	11	12	19	30	30
Foreign Agricultural Service	-117	-20	390	583	680	563
Department of Education:						
Federal direct student loan program	-235	4,634	433	433	5,302	5,067
Federal family education loan program	-471	-471	-453	1,605	1,605	1,134
College housing and academic facilities fund	-2	22	8	162	187	184
College housing loans	-51	-51	-50	411	411	360
Department of Energy:						
Isotope production and distribution fund .....	.....	-14	1	14	.....	.....
Bonneville power administration fund	-238	-53	285	2,617	2,802	2,563
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration	885	864	783	783	762	1,647
Housing for the edery and handicapped .....	.....	-770	-475	8,484	7,714	7,714
Public and Indian housing:						
Low-rent public housing	-20	-115	25	135	40	20
Department of the Interior:						
Bureau of Reclamation Loans	1	6	6	11	16	17
Bureau of Mines, Helium Fund .....	.....	.....	.....	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	-6	2	9	26	34	28
Department of Justice:						
Federal prison industries, incorporated .....	.....	.....	.....	20	20	20
Department of Transportation:						
Federal Highway Administration:						
High priority quarters loan fund	12	32	.....	.....	21	32
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds .....	.....	-1	1	1	(* *)	(* *)
Amtrak corridor improvement loans .....	.....	(* *)	.....	2	3	3
Other .....	.....	.....	.....	(* *)	(* *)	(* *)
Federal Aviation Administration:						
Aircraft purchase loan guarantee program .....	.....	(* *)	(* *)	(* *)	(* *)	(* *)
Minority business resource center fund	-12	2	6	13	27	15
Department of the Treasury:						
Federal Financing Bank revolving fund	-2,479	-25,060	-19,972	94,357	71,776	69,297
Department of Veterans Affairs:						
Guaranty and indemnity fund	-465	121	98	181	767	302
Loan guaranty revolving fund	-738	165	247	1,107	2,011	1,272
Direct loan revolving fund	(* *)	(* *)	(* *)	1	1	1
Native american veteran housing fund	-6	6	1	1	13	7
Vocational rehabilitation revolving fund .....	.....	(* *)	1	2	2	2

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1995 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
Environmental Protection Agency:						
Abatement, control, and compliance loan program	(*)	11	14	26	37	37
Small Business Administration:						
Business loan and revolving fund .....	.....	49	112	293	342	342
Disaster loan fund .....	.....	1,003	3,974	6,996	7,999	7,999
Independent agencies:						
District of Columbia .....	.....	147	.....	.....	147	147
District of Columbia	2	33	2,246	2,632	2,663	2,665
Export-Import Bank of the United States .....	.....	.....	.....	3	268	268
Federal Emergency Management Agency:						
National insurance development fund .....	.....	265	.....	84	238	222
Disaster assistance loan fund	-16	138	45	.....	.....	.....
Pennsylvania Avenue Development Corporation:						
Land acquisition and development fund .....	.....	.....	9	85	85	85
Railroad Retirement Board:						
Rail industry pension fund .....	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	254	46	92	2,781	2,574	2,828
Smithsonian Institution:						
John F. Kennedy Center parking facilities .....	.....	.....	.....	20	20	20
Tennessee Valley Authority .....	.....	.....	.....	150	150	150
Other .....	(*)	.....	.....	.....	(*)	.....
Total agency borrowing from the Treasury financed through public debt securities issued	-4,656	-28,750	-19,554	163,642	139,549	134,892
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military financing program	-53	-292	-298	3,785	3,546	3,493
Department of Agriculture:						
Farm Service Agency:						
Agriculture credit insurance fund	-220	-4,593	-2,845	6,063	1,690	1,470
Rural Utilities Service:						
Rural electrification and telephone revolving fund	-1	-41	-337	21,916	21,875	21,875
Rural development insurance fund .....	.....	.....	.....	3,675	3,675	3,675
Rural housing and Community Development Service:						
Rural housing insurance fund	-319	-2,691	-1,645	24,391	22,019	21,700
Department of Defense:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	-47	-49	-145	-192	-192
Department of Education:						
Federal family education loan program .....	.....	.....	-4,790	.....	.....	.....
Department of Health and Human Services:						
Medical facilities guarantee and loan fund	(*)	-30	-21	63	33	33
Department of Housing and Urban Development:						
Low rent housing loans and other expenses .....	.....	-58	-54	1,747	1,689	1,689
Community Development Grants	-3	-21	-21	110	92	89
Department of Interior:						
Territorial and international affairs .....	.....	-1	-1	22	21	21
Department of Transportation:						
Federal Railroad Administration	(*)	(*)	-2	15	15	14
Federal Transit Administration .....	.....	-665	488	665	.....	.....
Department of the Treasury:						
Financial Management Service .....	.....	.....	-30	.....	.....	.....
General Services Administration:						
Federal buildings fund	-3	113	344	1,780	1,896	1,893
Small Business Administration:						
Business loan fund	-8	-219	-89	581	370	361
Independent agencies:						
Export-Import Bank of the United States	-140	-1,420	-1,868	3,926	2,646	2,506
Pennsylvania Avenue Development Corporation	12	124	100	250	361	374
Postal Service	-1,350	-1,708	-758	8,973	8,615	7,265
Resolution Trust Corporation	-395	-13,311	-5,169	26,519	13,604	13,209
Tennessee Valley Authority .....	.....	-200	-2,925	3,400	3,200	3,200
Total borrowing from the Federal Financing Bank	-2,479	-25,061	-19,972	109,360	86,778	84,298

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

... No Transactions.

(*) Less than \$500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1995 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)		Securities Held as Investments Current Fiscal Year			
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	-1	.....	.....	.....	1	.....
Department of Commerce	4	7	3	13	15	20
Department of Defense—Military:						
Defense cooperation account .....	.....	-4	-4	5	1	1
Department of Energy	-86	424	446	4,527	5,036	4,951
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund	1,220	936	528	5,742	5,458	6,678
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	.....	-9	.....	.....	.....
Agency securities .....	.....	-1	-4	16	15	15
Guarantees of mortgage-backed securities:						
Public debt securities	19	497	492	3,713	4,191	4,210
Agency securities .....	.....	.....	(*)	1	1	1
Other	-16	16	2	193	225	209
Department of the Interior	32	708	214	2,722	3,399	3,431
Department of Labor	143	466	-11,260	5,330	5,653	5,796
Department of Transportation	-558	-492	93	974	1,039	481
Department of the Treasury	-384	-4,893	1,679	7,452	2,943	2,559
Department of Veterans Affairs:						
Canteen service revolving fund	-3	1	-1	37	41	38
Veterans reopened insurance fund	-4	2	5	524	530	526
Servicemen's group life insurance fund .....	.....	-38	-109	41	4	4
Independent agencies:						
Export-Import Bank of the United States	-131	78	-19	57	267	135
Federal Deposit Insurance Corporation:						
Bank insurance fund	-1,095	7,045	9,647	13,972	22,112	21,017
Savings association insurance fund	155	1,107	1,209	2,493	3,444	3,600
FSLIC resolution fund	30	-1,122	821	1,649	497	528
Federal Emergency Management Agency:						
National flood insurance fund .....	.....	-200	129	200	.....	.....
National Credit Union Administration	-4	273	288	3,052	3,329	3,325
Postal Service	-4,799	-21	-1,756	1,271	6,049	1,249
Tennessee Valley Authority .....	.....	-2,712	502	3,954	1,242	1,242
Other	-4	227	322	1,195	1,426	1,422
Other	304	352	-89	2,626	2,674	2,978
Total public debt securities	-5,178	2,656	3,133	61,743	69,577	64,399
Total agency securities .....	.....	-1	-4	17	16	16
Total Federal funds	-5,178	2,655	3,130	61,760	69,593	64,415
Trust funds:						
Legislative Branch:						
Library of Congress	(*)	9	2	4	13	13
United States Tax Court .....	.....	(*)	(*)	5	5	5
Other	(*)	5	(*)	27	31	31
The Judiciary:						
Judicial retirement funds	-2	42	32	245	288	287
Department of Agriculture	-9	37	269	273	319	310
Department of Commerce .....	.....	(*)	(*)	(*)	(*)	(*)
Department of Defense—Military:						
Voluntary separation incentive fund	-27	-78	-82	763	713	685
Other	(*)	-69	6	157	88	88
Department of Defense—Civil:						
Military retirement fund	-1,358	7,596	8,677	105,367	114,320	112,963
Other	-32	188	94	1,307	1,527	1,495

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1995 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services:	-1,067	1,149	2,637	128,716	130,931	129,864
Federal hospital insurance trust fund	-4,160	-7,975	-1,779	21,489	17,673	13,513
Federal supplementary medical insurance trust fund	9	156	177	836	983	992
Other	-56	81	50	234	371	315
Department of the Interior	-58	.....	.....	.....	58	.....
Department of Justice						
Department of Labor:	-1,518	7,354	3,181	39,788	48,660	47,141
Unemployment trust fund	32	17	7	59	45	77
Other						
Department of State:	-26	622	518	7,179	7,827	7,801
Foreign Service retirement and disability fund	2	-20	12	50	27	29
Other						
Department of Transportation:	-314	837	-4,310	17,694	18,846	18,531
Highway trust fund	-402	-1,061	-465	12,206	11,547	11,145
Airport and airway trust fund	-12	197	8	1,683	1,891	1,880
Other	-25	-12	38	247	261	235
Department of the Treasury						
Department of Veterans Affairs:	.....	-3	(* *)	38	36	36
General post fund, national homes	-75	101	186	11,852	12,028	11,954
National service life insurance	-1	-9	-9	115	107	106
United States government life Insurance Fund	-8	37	47	1,509	1,554	1,546
Veterans special life insurance fund	-44	994	773	6,250	7,288	7,243
Other				16	16	16
Environmental Protection Agency	(* *)	(* *)	(* *)			
National Aeronautics and Space Administration						
Office of Personnel Management:	21,166	27,237	27,184	338,889	344,960	366,126
Civil service retirement and disability fund	-10	910	1,241	14,929	15,849	15,839
Employees life insurance fund	137	316	778	7,573	7,752	7,890
Employees and retired employees health benefits fund						
Social Security Administration:	2,003	34,522	57,915	413,425	445,944	447,947
Federal old-age and survivors insurance trust fund	1,079	29,125	-4,137	6,100	34,146	35,225
Federal disability insurance trust fund						
Independent agencies:	1	1	1	53	54	54
Harry S. Truman memorial scholarship trust fund	(* *)	(* *)	(* *)	17	17	16
Japan-United States Friendship Commission	378	2,237	242	12,203	14,063	14,440
Railroad Retirement Board	102	241	179	1,304	443	544
Other						
Total public debt securities	15,703	104,784	93,470	1,151,601	1,240,682	1,256,385
Total trust funds	15,703	104,784	93,470	1,151,601	1,240,682	1,256,385
Grand total	10,525	107,440	96,600	1,213,360	1,310,275	1,320,800

* Investments have been increased in September 1994 by \$179 million and \$77 million to record receipts not previously recorded and subsequently invested in zero-coupon bonds for the "Financial Assistance Corporation Assistance Fund Liquidating Account" and the "Financial Assistance Corporation Trust Fund," respectively.

... No Transactions
 (* *) Less than \$500,000.
 Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	43,659	37,414	53,736	79,162	33,863	26,846	76,441	29,729	61,457	42,819	44,122	60,909	590,157	543,055
Corporation income taxes	3,055	1,497	31,915	3,258	2,060	14,863	23,482	2,193	35,876	3,397	2,501	32,989	157,088	140,385
Social insurance taxes and contributions:														
Employment taxes and contributions	31,263	33,786	35,708	38,990	35,667	38,646	50,423	37,226	40,605	34,514	34,914	39,304	451,046	428,810
Unemployment insurance	1,073	3,249	230	1,069	2,630	320	3,061	10,601	320	1,636	4,454	235	28,878	28,004
Other retirement contributions	351	352	420	383	357	413	354	355	416	349	436	364	4,550	4,661
Excise taxes	4,272	5,518	4,706	4,555	3,485	5,143	4,602	4,770	4,897	5,074	4,757	5,706	57,485	55,225
Estate and gift taxes	1,202	1,220	1,092	1,005	916	1,218	1,906	1,339	1,040	1,037	1,500	1,289	14,764	15,225
Customs duties	1,848	1,827	1,747	1,539	1,435	1,470	1,349	1,471	1,583	1,603	1,794	1,634	19,300	20,099
Miscellaneous receipts	2,300	2,811	1,256	1,839	2,131	3,612	3,774	2,719	1,674	2,320	2,081	789	27,306	21,988
Total—Receipts this year	89,024	87,873	130,810	131,801	82,544	92,532	165,392	90,405	147,868	92,749	96,560	143,219	1,350,576	.....
(On-budget)	65,384	62,083	103,860	101,038	54,405	61,970	126,170	61,027	115,998	65,788	69,264	112,510	999,496	.....
(Off-budget)	23,639	25,590	26,950	30,765	28,139	30,562	39,222	29,378	31,870	26,961	27,296	30,710	351,080	.....
Total—Receipts prior year	78,662	83,102	125,403	122,961	73,186	93,107	141,321	83,541	138,119	84,822	97,333	135,894	.....	1,257,451
(On budget)	55,858	58,695	99,709	94,390	47,191	64,611	104,306	55,361	106,008	60,141	70,944	105,211	.....	922,425
(Off budget)	22,804	24,407	25,694	28,571	25,995	28,497	37,015	28,179	32,110	24,681	26,389	30,683	.....	335,026
Outlays														
Legislative Branch	354	217	333	222	174	166	178	191	185	225	178	199	2,621	2,552
The Judiciary	184	169	303	214	188	348	202	200	336	198	339	221	2,903	2,659
Executive Office of the President	18	17	26	21	15	16	18	15	14	22	15	17	213	229
Funds Appropriated to the President:														
International Security Assistance	3,255	310	271	203	101	213	221	227	172	-34	35	-23	4,952	6,306
International Development Assistance	726	367	443	471	427	327	575	296	233	638	325	729	5,557	4,445
Other	-381	452	18	94	133	-372	-749	498	265	-565	1,125	136	654	-239
Department of Agriculture:														
Defenseredit Corporation and Foreign Agricultural Service	1,760	2,983	1,869	1,115	745	966	244	-44	-646	-689	-774	-403	7,125	12,007
Other	5,839	3,850	3,637	4,191	3,521	4,547	3,960	4,155	4,139	4,167	3,354	4,182	49,542	48,746
Department of Commerce	305	300	304	308	262	291	227	287	286	356	253	224	3,403	2,915
Department of Defense:														
Military:														
Military personnel	3,713	5,701	8,293	3,391	5,920	8,537	3,138	5,826	8,405	3,831	5,955	8,097	70,807	73,137
Operation and maintenance	6,118	7,837	7,422	6,856	7,575	8,078	6,749	7,170	7,633	6,453	8,201	10,758	90,851	87,880
Procurement	4,254	4,754	4,824	5,104	4,722	4,888	4,399	3,289	4,513	3,910	4,892	5,434	54,984	61,769
Research, development, test, and evaluation	2,501	2,896	3,248	2,798	2,678	3,444	2,417	2,965	2,891	2,441	3,160	3,271	34,710	34,786
Military construction	425	537	436	575	505	719	514	564	531	629	673	719	6,826	4,979
Family housing	247	242	305	277	275	324	267	305	334	272	315	409	3,570	3,316
Revolving and management funds	147	-311	942	-757	-1,373	78	-251	990	892	-242	504	-1,128	-509	3,620
Other	275	-222	381	298	368	-90	-405	611	594	-166	-800	-2,518	-1,675	-841
Total Military	17,680	21,435	25,851	18,542	20,670	25,977	16,828	21,720	25,792	17,127	22,900	25,041	259,565	268,646
Civil	2,638	2,656	2,553	2,592	2,542	2,674	2,592	2,621	2,639	2,616	2,780	2,759	31,664	30,407
Department of Education	1,949	2,322	3,888	2,764	2,593	2,691	1,974	2,406	2,630	1,286	3,862	2,956	31,321	24,699
Department of Energy	1,683	1,330	1,743	1,328	1,255	1,588	1,188	1,353	1,580	1,366	1,334	1,870	17,618	17,840
Department of Health and Human Services:														
Public Health Service	1,603	1,588	1,761	1,824	1,829	1,726	1,646	1,802	1,893	1,696	1,856	1,759	20,982	19,760
Health Care Financing Administration:														
Grants to States for Medicaid	6,622	7,545	7,321	7,215	6,694	8,448	7,239	7,637	8,277	6,573	8,117	7,382	89,070	82,034
Federal hospital ins. trust fund	7,834	8,942	9,757	8,630	8,838	11,171	8,680	10,394	11,440	8,157	10,770	10,271	114,883	102,770
Federal supp. med. ins. trust fund	4,799	5,290	5,837	5,014	4,712	5,987	4,527	5,701	5,985	5,536	5,922	5,903	65,213	59,724
Other	3,055	3,092	3,015	4,950	3,796	4,467	5,405	3,815	4,466	3,722	1,151	557	41,490	40,589
Administration for children and families	2,728	2,519	2,812	3,151	2,524	2,781	2,639	2,858	2,443	2,341	2,827	2,370	31,993	31,354
Other	-4,508	-4,490	-4,473	-6,540	-5,462	-6,021	-7,083	-5,415	-5,969	-5,319	-3,030	-2,248	-60,557	-57,330
Department of Housing and Urban Development	2,903	2,426	2,394	2,009	2,227	2,694	2,707	1,843	2,795	2,285	2,196	2,566	29,045	25,845
Department of the Interior	883	582	557	567	553	671	499	574	482	563	632	853	7,415	6,900
Department of Justice	908	818	749	1,094	730	915	920	774	875	1,172	890	936	10,781	10,005
Department of Labor:														
Unemployment trust fund	1,650	1,854	2,001	2,543	2,330	2,762	2,131	2,062	2,008	2,011	2,129	1,801	25,282	30,458
Other	702	-170	469	653	621	331	768	679	863	740	766	464	6,888	6,672
Department of State	488	841	664	201	488	411	371	335	397	325	392	435	5,347	5,718
Department of Transportation:														
Highway trust fund	1,797	1,765	1,418	1,183	1,351	1,307	1,245	1,810	1,829	1,723	1,707	2,161	19,296	18,807

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995—Continued
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Other	1,647	1,734	1,637	1,905	1,463	1,902	1,326	1,383	1,596	1,626	1,681	1,581	19,480	18,421
Department of the Treasury:														
Interest on the public debt	19,732	24,912	57,320	20,069	19,259	20,693	20,883	26,769	59,355	20,946	22,302	20,174	332,414	296,278
Other	34	-308	1,336	145	3,010	4,375	3,732	2,476	496	606	431	-307	16,027	11,299
Department of Veterans Affairs:														
Compensation and pensions	105	1,457	2,824	81	1,492	2,894	93	1,518	2,904	99	1,556	2,916	17,939	18,632
National service life	64	70	83	71	79	106	94	81	86	81	81	80	978	888
United States government life	1	1	2	1	1	2	1	1	2	2	2	1	18	19
Other	1,528	1,784	1,344	1,827	1,429	1,614	1,640	1,584	1,548	1,402	1,623	1,512	18,835	17,862
Environmental Protection Agency	438	474	538	520	429	678	493	571	542	493	615	559	6,349	5,855
General Services Administration	-651	639	462	-717	431	544	-767	540	387	-684	299	223	708	334
National Aeronautics and Space Administration	845	1,143	1,203	926	1,072	1,284	1,028	1,245	1,166	1,032	1,236	1,199	13,377	13,695
Office of Personnel Management	3,410	3,118	3,460	3,324	3,337	3,556	3,548	3,431	3,647	3,557	3,482	3,409	41,279	38,596
Small Business Administration	65	145	64	58	64	77	53	55	59	14	-6	31	678	779
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	23,413	23,368	23,810	24,392	24,220	24,310	24,495	24,525	28,479	24,442	24,450	24,569	294,474	281,586
Federal disability ins. trust fund (off-budget)	3,289	3,244	3,348	3,417	3,415	3,492	3,460	3,476	3,576	3,557	3,499	3,606	41,380	37,984
Other	287	2,157	4,079	78	2,201	4,255	126	2,219	4,193	314	2,105	4,359	26,372	26,247
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	-127	-208	-496	-1,193	-1,977	-536	-305	-398	-2,195	194	-791	1,118	-6,916	-9,498
Savings association insurance fund	-2	-13	(* *)	-91	-361	-37	-15	-24	-381	-19	-2	-155	-1,101	-1,197
FSLIC resolution fund	-87	430	33	-149	331	-16	-14	416	-270	-69	517	-30	1,090	-706
Affordable housing and bank enterprise .....	(* *)	.....	1	1	.....	1	(* *)	(* *)	(* *)	(* *)	(* *)	2	5	4
Postal Service:														
Public enterprise funds (off-budget)	-467	-326	101	-396	-494	-1,268	-706	-602	186	-188	-1,069	3,260	-1,969	1,103
Payment to the Postal Service fund	61	.....	.....	23	.....	.....	23	(* *)	.....	23	.....	.....	130	130
Resolution Trust Corporation	-471	-1,502	-2,001	-1,078	-699	-348	-436	-1,024	-521	-906	-1,105	-545	-10,636	4,138
Tennessee Valley Authority	265	239	119	142	92	42	24	156	139	111	48	-62	1,313	1,210
Other independent agencies	2,720	1,647	1,710	1,260	1,572	1,452	1,461	1,244	-2,273	1,749	1,563	1,423	15,528	15,845
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,442	-2,416	-2,564	-2,557	-2,491	-2,671	-2,554	-2,590	-2,696	-2,901	-2,750	-5,760	-34,392	-34,770
Interest received by trust funds	-611	-5,727	-38,216	-95	-634	-251	-596	-5,524	-39,948	-129	-1,134	-311	-93,176	-85,697
Rents and royalties on outer continental shelf lands	-154	-160	-106	-353	-197	-158	43	-366	-431	-228	-272	-36	-2,418	-3,001
Other .....	(* *)	(* *)	(* *)	.....	.....	.....	-610	.....	(* *)	-7,034	(* *)	(* *)	-7,645	(* *)
Totals this year:														
Total outlays	120,365	124,915	135,613	116,166	120,899	143,074	115,673	129,958	135,054	106,328	130,411	135,933	1,514,389	.....
(On-budget)	95,307	99,464	124,316	90,883	94,421	117,123	90,628	103,184	120,236	80,931	104,134	105,098	1,225,724	.....
(Off-budget)	25,059	25,452	11,297	25,282	26,478	25,951	25,045	26,773	14,818	25,397	26,277	30,836	288,665	.....
Total-surplus (+) or deficit (-)	-31,342	-37,242	-4,803	+15,635	-38,355	-50,543	+49,720	-39,553	+12,814	-13,579	-33,851	+7,286	-163,813	.....
(On-budget)	-29,922	-37,381	-20,458	+10,152	-40,016	-55,153	+35,542	-42,157	-4,237	-15,143	-34,870	+7,412	-226,228	.....
(Off-budget)	-1,420	+138	+15,653	+5,483	+1,661	+4,610	+14,178	+2,604	+17,051	+1,564	+1,019	-126	+62,415	.....
Total borrowing from the public	32,457	40,528	-13,316	13,337	38,964	13,645	-27,838	44,740	8,491	10,627	16,071	-6,618	171,288	184,696
Total-outlays prior year	124,085	121,483	133,108	107,713	114,752	125,422	123,867	115,597	123,269	118,020	121,608	131,628	.....	1,460,553
(On-budget)	100,562	96,719	121,425	83,521	88,835	100,259	100,620	89,726	108,161	93,159	95,280	102,914	.....	1,181,181
(Off-budget)	23,523	24,764	11,683	24,192	25,917	25,164	23,247	25,871	15,108	24,861	26,329	28,714	.....	279,372
Total-surplus (+) or deficit (-) prior year	-45,422	-38,381	-7,705	+15,248	-41,566	-32,315	+17,454	-32,057	+14,850	-33,198	-24,275	+4,266	.....	-203,102
(On-budget)	-44,704	-38,024	-21,717	+10,869	-41,644	-35,648	+3,686	-34,365	-2,152	-33,018	-24,335	+2,297	.....	-258,756
(Off-budget)	-719	-357	+14,012	+4,379	+77	+3,333	+13,768	+2,308	+17,002	-180	+60	+1,969	.....	+55,654

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of September 30, 1995

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	333	777	-445	6,125	7,242	-1,117	12,206	11,547	11,145
Black lung disability	416	462	-46	987	987	(*)	.....	.....	.....
Federal disability insurance	4,749	3,606	1,143	70,215	41,380	28,835	6,100	34,146	35,225
Federal employees life and health .....	.....	-145	145	.....	-1,240	1,240	22,503	23,601	23,729
Federal employees retirement	24,375	3,268	21,108	66,821	38,899	27,923	346,317	353,081	374,219
Federal hospital insurance	9,150	10,271	-1,121	114,847	114,883	-36	128,716	130,931	129,864
Federal old-age and survivors insurance	26,560	24,569	1,991	326,084	294,474	31,611	413,425	445,944	447,947
Federal supplementary medical insurance	1,746	5,903	-4,157	58,169	65,213	-7,044	21,489	17,673	13,513
Highways	2,115	2,340	-226	23,613	22,688	925	17,694	18,846	18,531
Military advances	967	1,314	-347	12,469	13,417	-948	.....	.....	.....
Railroad retirement	451	675	-224	9,093	7,924	1,169	12,203	14,063	14,440
Military retirement	918	2,386	-1,468	34,624	27,797	6,827	105,367	114,320	112,963
Unemployment	336	1,801	-1,465	32,820	25,282	7,539	39,788	48,660	47,141
Veterans life insurance	23	110	-86	1,356	1,231	126	13,477	13,690	13,606
All other trust	525	555	-30	6,056	4,346	1,710	12,317	14,180	14,060
Total trust fund receipts and outlays and investments held from Table 6-D	72,665	57,893	14,772	763,281	664,521	98,760	1,151,601	1,240,682	1,256,385
Less: Interfund transactions	27,150	27,150	.....	212,849	212,849	.....		
Trust fund receipts and outlays on the basis of Tables 4 & 5	45,515	30,742	14,772	550,432	451,671	98,760			
Total Federal fund receipts and outlays	100,994	108,480	-7,486	835,221	1,097,794	-262,573			
Less: Interfund transactions	443	443	.....	975	975	.....		
Federal fund receipts and outlays on the basis of Table 4 & 5	100,551	108,037	-7,486	834,245	1,096,819	-262,573			
Less: Offsetting proprietary receipts	2,846	2,846	.....	34,101	34,101	.....		
Net budget receipts & outlays	143,219	135,933	7,286	1,350,576	1,514,389	-163,813			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 1995 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	60,909	590,157	543,055
Corporation income taxes	32,989	157,088	140,385
Social insurance taxes and contributions:			
Employment taxes and contributions	39,304	451,046	428,810
Unemployment insurance	235	28,878	28,004
Other retirement contributions	364	4,550	4,661
Excise taxes	5,706	57,485	55,225
Estate and gift taxes	1,289	14,764	15,225
Customs	1,634	19,300	20,099
Miscellaneous	789	27,306	21,988
Total	143,219	1,350,576	1,257,451
NET OUTLAYS			
National defense	26,040	272,179	281,563
International affairs	1,479	16,448	17,083
General science, space, and technology	1,612	17,563	16,227
Energy	969	5,146	5,219
Natural resources and environment	1,915	23,328	21,064
Agriculture	-102	9,763	15,057
Commerce and housing credit	2,490	-18,740	-5,122
Transportation	3,719	38,555	38,134
Community and Regional Development	1,043	11,000	10,454
Education, training, employment and social services	4,802	52,706	46,307
Health	9,401	114,760	106,836
Medicare	14,430	159,854	144,747
Income security	19,591	220,214	214,036
Social Security	28,175	335,847	319,565
Veterans benefits and services	4,517	37,935	37,642
Administration of justice	1,335	16,255	15,238
General government	1,385	13,856	11,316
Interest	18,929	232,175	202,957
Undistributed offsetting receipts	-5,796	-44,455	-37,772
Total	135,933	1,514,389	1,460,553

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

- *Daily Treasury Statement* (Available 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, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19* — (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19* —
- The United States Budget in Brief, FY 19* —
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

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