



Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

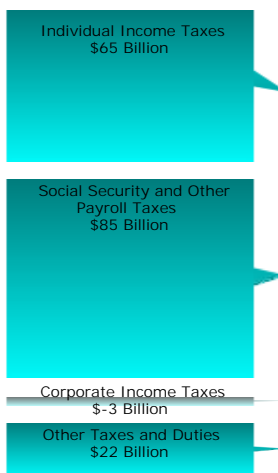
For Fiscal Year 2016 Through **February 29, 2016**, and Other Periods

Highlight

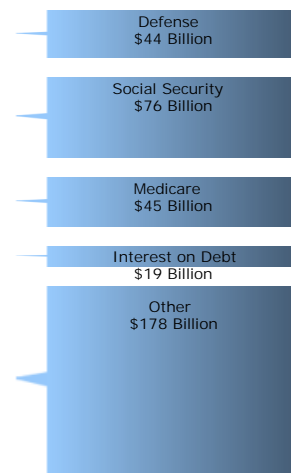
The budget estimates provided in Tables 2 and 3 are based on the FY 2017 Budget, which was released by the Office of Management and Budget on February 9, 2016.

Receipts, Outlays, and Surplus/Deficit for February 2016

Receipts by Source:



Outlays by Function:

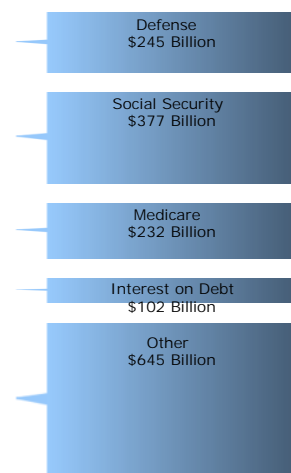


Cumulative Receipts, Outlays, and Surplus/Deficit through Fiscal Year 2016

Receipts by Source:



Outlays by Function:



Compiled and Published by

Department of the Treasury
Bureau of the Fiscal Service

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Introduction

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

AUDIENCE

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

DISCLOSURE STATEMENT

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

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

TRIAD OF PUBLICATIONS

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

DATA SOURCES AND INFORMATION

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

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 2015 and 2016, by Month

Period	[\$ millions]		
	Receipts	Outlays	Deficit/Surplus (-)
FY 2015			
October	212,719	334,432	121,713
November	191,436	248,254	56,818
December	335,327	333,463	-1,864
January	306,742	324,289	17,546
February	139,388	331,738	192,350
March	234,187	287,105	52,918
April	471,801	315,092	-156,709
May	212,386	296,454	84,068
June	342,933	292,447	-50,487
July	225,493	374,680	149,187
August	210,837	275,248	64,412
September	365,450	274,578	-90,872
Year-to-Date	3,248,701	3,687,779	439,079
FY 2016			
October	211,046	347,604	136,558
November	204,968	269,520	64,552
December	349,631	364,075	14,444
January	313,579	258,416	-55,163
February	169,147	361,761	192,614
Year-to-Date	1,248,371	1,601,375	353,005

1 Outlays were increased by \$7 million due to additional reporting by the Department of Health and Human Services.

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

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, February 2016 and Other Periods

[\$ millions]					
Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Comparable Prior Period Year to Date (2015)	Budget Estimates Next Fiscal Year (2017) ¹
Total On-Budget and Off-Budget Results:					
Total Receipts	169,147	1,248,371	3,335,502	1,185,613	3,643,742
On-Budget Receipts	108,015	938,889	2,537,845	889,138	2,816,874
Off-Budget Receipts	61,132	309,482	797,657	296,475	826,868
Total Outlays	361,761	1,601,375	3,951,307	1,572,175	4,147,224
On-Budget Outlays	287,574	1,290,232	3,161,649	1,278,906	3,318,636
Off-Budget Outlays	74,187	311,144	789,658	293,269	828,588
Total Surplus (+) or Deficit (-)	-192,614	-353,005	-615,805	-386,563	-503,482
On-Budget Surplus (+) or Deficit (-)	-179,559	-351,343	-623,804	-389,768	-501,762
Off-Budget Surplus (+) or Deficit (-)	-13,055	-1,662	+7,999	+3,205	-1,720
Total On-Budget and Off-Budget Financing	192,614	353,005	615,805	386,563	503,482
Means of Financing:					
Borrowing from the Public	127,058	664,511	1,012,046	291,948	634,458
Reduction of Operating Cash, Increase (-)	97,823	-73,643	-76,284	123,372	.....
By Other Means	-32,266	-237,863	-319,957	-28,758	-130,976

¹ These estimates are based on the FY 2017 Budget, released by the Office of Management and Budget on February 09, 2016.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 2015 and 2016
[\$ billions]

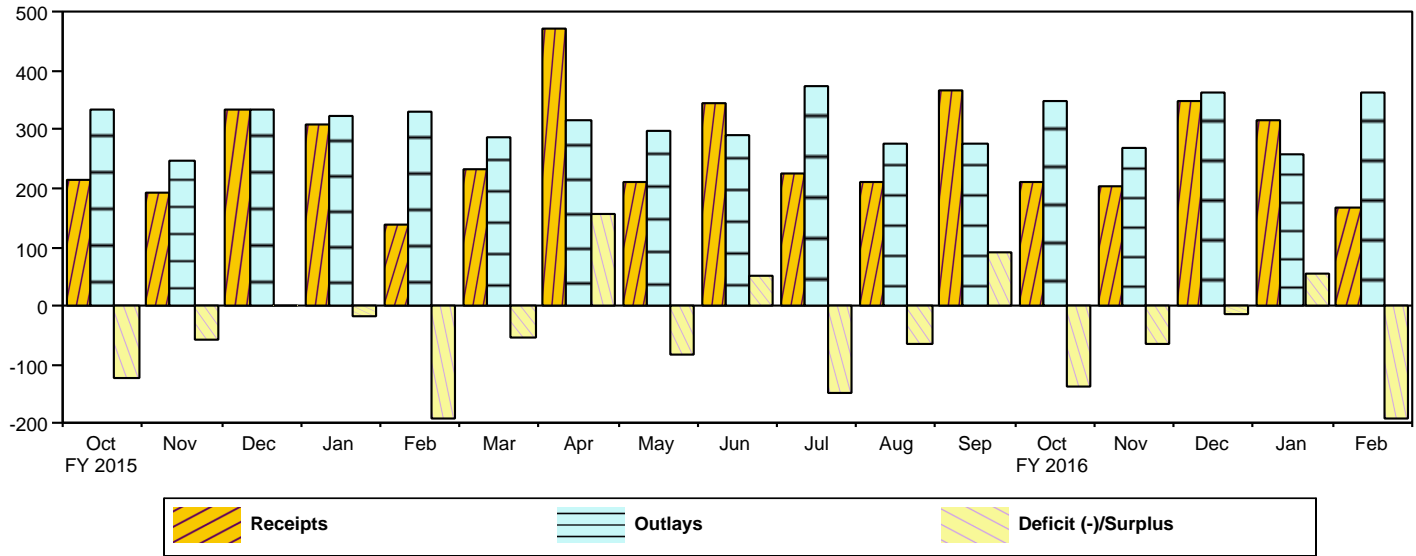


Figure 2. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Cumulative, Fiscal Years 2015 and 2016
[\$ billions]

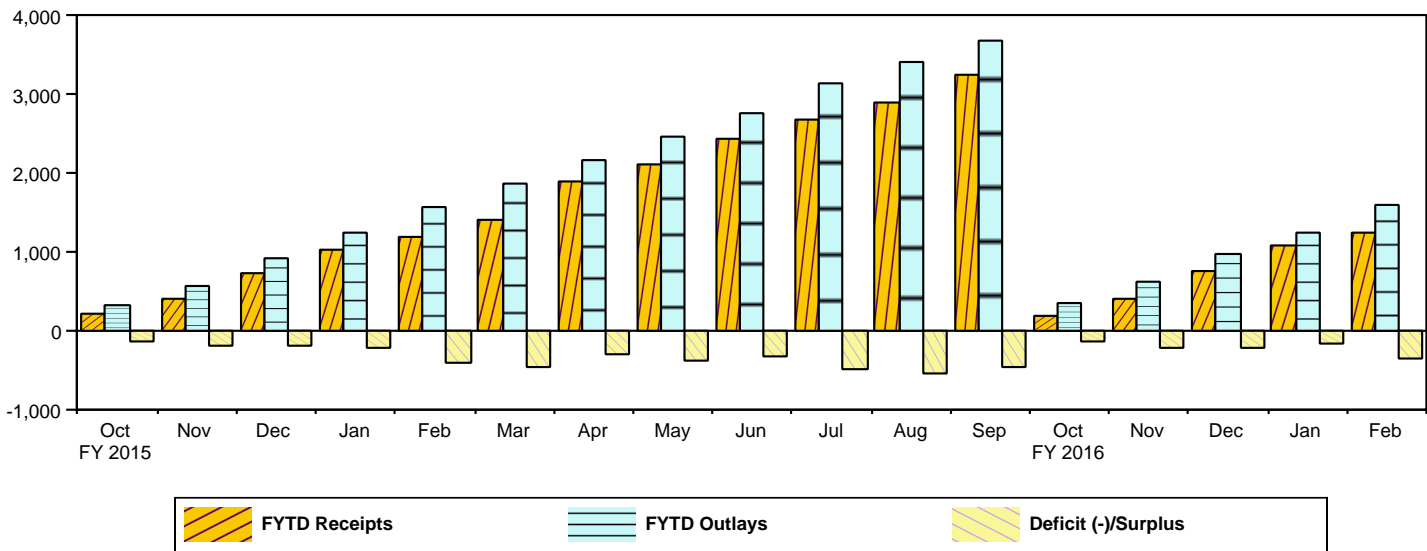


Figure 3. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 2015 and 2016
[\$ billions]

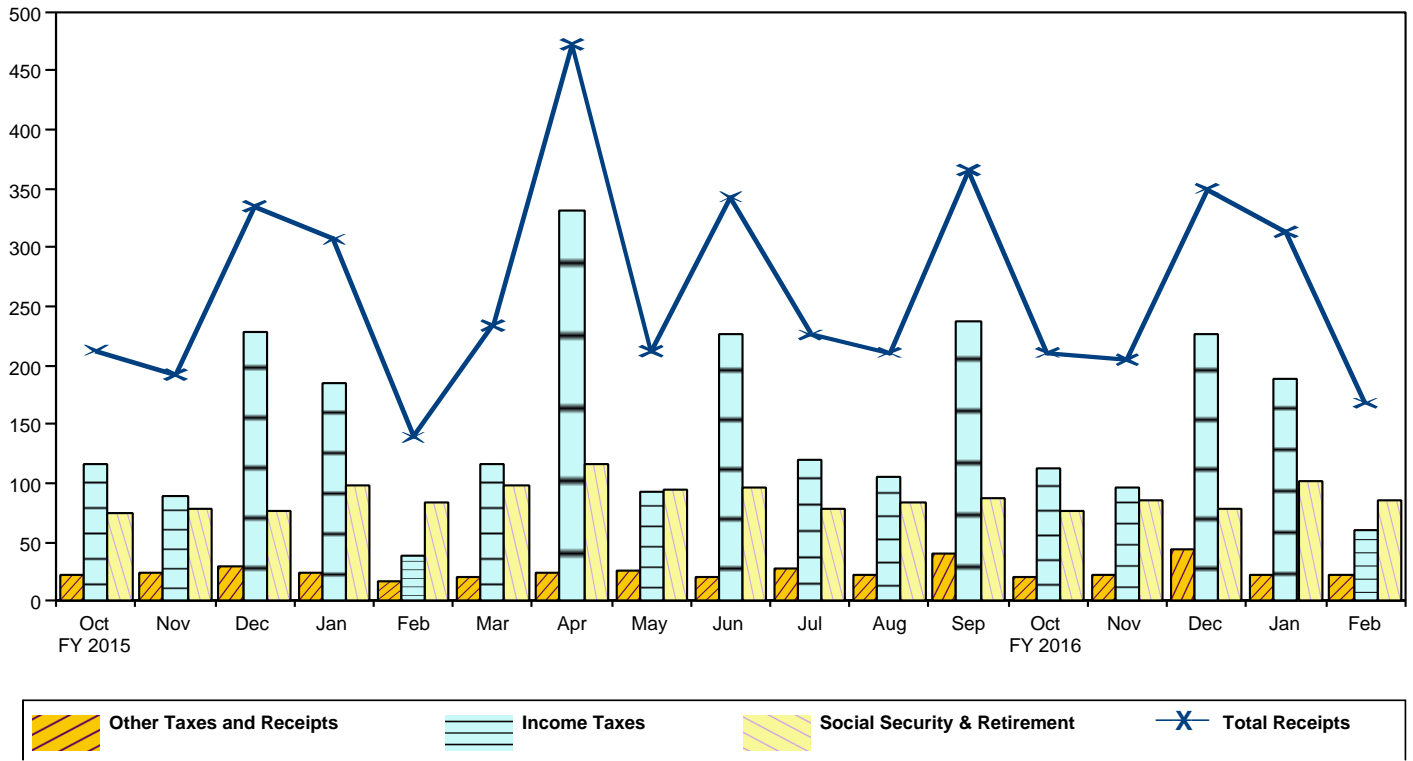


Figure 4. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 2015 and 2016
[\$ billions]

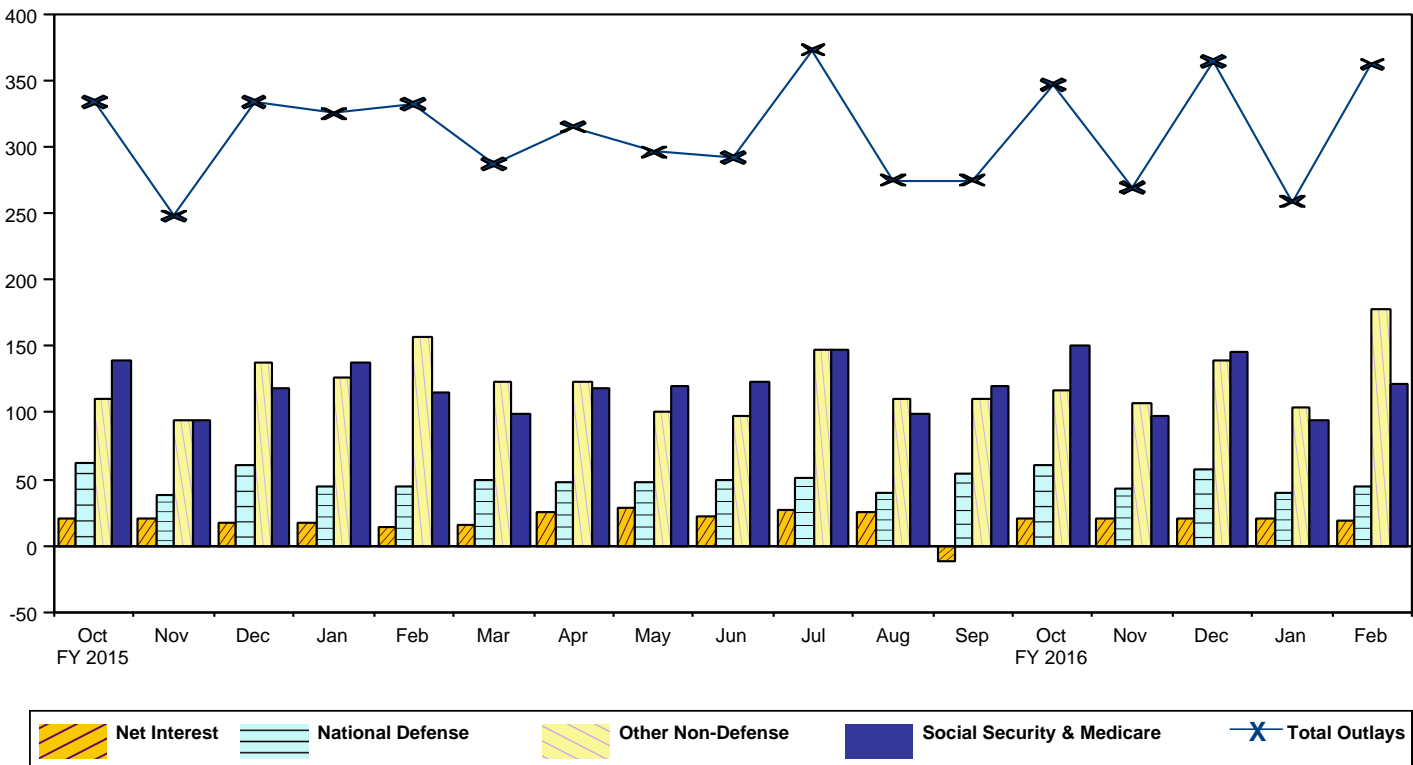


Table 3. Summary of Receipts and Outlays of the U.S. Government, February 2016 and Other Periods

[\$ millions]				
Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period Year to Date	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual Income Taxes	64,732	597,524	555,461	1,627,834
Corporation Income Taxes	-3,457	88,636	101,634	292,561
Social Insurance and Retirement Receipts:				
Employment and General Retirement (Off-Budget)	61,132	309,482	296,475	797,657
Employment and General Retirement (On-Budget)	17,718	101,262	96,615	249,449
Unemployment Insurance	6,269	15,812	16,521	49,874
Other Retirement	329	1,605	1,476	3,816
Excise Taxes	6,661	32,652	32,853	96,821
Estate and Gift Taxes	1,320	8,623	7,268	21,094
Customs Duties	2,540	14,800	14,789	36,721
Miscellaneous Receipts	11,902	77,974	62,521	159,675
Total Receipts	169,147	1,248,371	1,185,613	3,335,502
(On-Budget)	108,015	938,889	889,138	2,537,845
(Off-Budget)	61,132	309,482	296,475	797,657
Budget Outlays				
Legislative Branch	392	1,849	1,760	4,728
Judicial Branch	613	3,069	2,923	7,729
Department of Agriculture	11,114	69,786	67,521	153,773
Department of Commerce	980	3,816	3,454	10,527
Department of Defense--Military Programs	42,591	233,160	238,120	576,328
Department of Education	9,016	31,716	28,534	79,098
Department of Energy	1,671	9,840	10,174	27,416
Department of Health and Human Services	85,515	433,904	433,916	1,110,428
Department of Homeland Security	4,461	18,525	17,702	51,769
Department of Housing and Urban Development	3,151	16,661	15,001	28,691
Department of the Interior	927	4,450	4,613	14,022
Department of Justice	2,864	11,195	9,583	39,115
Department of Labor	4,177	14,606	18,099	43,546
Department of State	1,726	10,359	10,388	30,911
Department of Transportation	5,298	28,504	27,727	77,832
Department of the Treasury:				
Interest on Treasury Debt Securities (Gross)	18,785	163,956	146,848	447,293
Other	61,081	81,546	66,521	93,083
Department of Veterans Affairs	13,569	68,926	70,750	177,612
Corps of Engineers	514	2,377	2,765	6,705
Other Defense Civil Programs	5,420	27,309	33,948	63,679
Environmental Protection Agency	672	3,961	2,668	8,340
Executive Office of the President	33	163	160	400
General Services Administration	-221	-517	-600	-719
International Assistance Programs	1,335	7,752	12,874	16,042
National Aeronautics and Space Administration	1,473	7,822	7,558	19,153
National Science Foundation	579	2,635	2,433	6,895
Office of Personnel Management	7,350	37,734	38,223	93,883
Small Business Administration	79	357	-1,293	-378
Social Security Administration	80,423	400,078	390,260	991,558
Independent Agencies	3,301	13,014	10,041	22,624
Surface Transportation Board	9	9	.....	1,875
Allowances	.....	.....	.....	1,875
Undistributed Offsetting Receipts:				
Interest	-718	-64,036	-57,911	-151,495
Other	-6,421	-43,150	-42,585	-101,156
Total Outlays	361,761	1,601,375	1,572,175	3,951,307
(On-Budget)	287,574	1,290,232	1,278,906	3,161,649
(Off-Budget)	74,187	311,144	293,269	789,658
Surplus (+) or Deficit (-)	-192,614	-353,005	-386,563	-615,805
(On-Budget)	-179,559	-351,343	-389,768	-623,804
(Off-Budget)	-13,055	-1,662	+3,205	+7,999

1 These estimates are based on the FY 2017 Budget, released by the Office of Management and Budget on February 09, 2016.

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

Table 4. Receipts of the U.S. Government, February 2016 and Other Periods

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual Income Taxes									
Withheld	127,806			549,923			526,987		
Presidential Election Campaign Fund	4			6			7		
Other	7,739			138,732			123,432		
Total -- Individual Income Taxes	135,550	70,819	64,732	688,662	91,138	597,524	650,426	94,965	555,461
Corporation Income Taxes									
	5,202	8,659	-3,457	111,270	22,634	88,636	123,970	22,336	101,634
Social Insurance and Retirement Receipts:									
Employment and General Retirement:									
Federal Old-Age and Survivors Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes	49,202	.....	49,202	256,939	.....	256,939	250,037	.....	250,037
Self-Employment Contributions Act Taxes	366	.....	366	7,866	.....	7,866	7,779	.....	7,779
Adjustments Attributable to Prior Years	.....	.....	.....	-5,470	.....	-5,470	-4,376	.....	-4,376
Total -- Federal Old-Age and Survivors Insurance Trust Fund	49,568	.....	49,568	259,335	.....	259,335	253,440	.....	253,440
Federal Disability Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes	11,501	.....	11,501	49,739	.....	49,739	42,460	.....	42,460
Self-Employment Contributions Act Taxes	63	.....	63	1,338	.....	1,338	1,321	.....	1,321
Adjustments Attributable to Prior Years	.....	.....	.....	-930	.....	-930	-746	.....	-746
Total -- Federal Disability Insurance Trust Fund	11,564	.....	11,564	50,147	.....	50,147	43,035	.....	43,035
Federal Hospital Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes	16,894	.....	16,894	97,335	.....	97,335	92,049	.....	92,049
Self-Employment Contributions Act Taxes	160	.....	160	3,508	.....	3,508	3,470	.....	3,470
Adjustments Attributable to Prior Years	.....	.....	.....	-2,054	.....	-2,054	-1,512	.....	-1,512
Total -- Federal Hospital Insurance Trust Fund	17,054	.....	17,054	98,789	.....	98,789	94,007	.....	94,007
Railroad Retirement:									
Rail Pension and Supplemental Annuity	345	(**)	345	1,227	(**)	1,226	1,308	(**)	1,308
Social Security Equivalent Account	319	(**)	319	1,247	(**)	1,247	1,301	(**)	1,300
Total -- Employment and General Retirement	78,850	(**)	78,850	410,745	(**)	410,744	393,090	1	393,090
Unemployment Insurance:									
Deposits by States	3,836	.....	3,836	11,739	.....	11,739	11,814	.....	11,814
Federal Unemployment Taxes	2,429	3	2,427	4,031	14	4,017	4,705	15	4,691
Railroad Unemployment Taxes	7	.....	7	56	.....	56	17	.....	17
Total -- Unemployment Insurance	6,272	3	6,269	15,826	14	15,812	16,536	15	16,521
Other Retirement:									
Federal Employees' Retirement--Employee Share	328	.....	328	1,596	.....	1,596	1,467	.....	1,467
Non-Federal Employees Retirement	1	.....	1	9	.....	9	10	.....	10
Total -- Other Retirement	329	.....	329	1,605	.....	1,605	1,476	.....	1,476
Total -- Social Insurance and Retirement Receipts	85,451	3	85,449	428,176	15	428,162	411,103	16	411,087
Excise Taxes:									
Miscellaneous Excise Taxes	1,316	80	1,237	12,982	1,240	11,742	13,269	799	12,469
Airport and Airway Trust Fund	1,365	7	1,358	5,200	7	5,192	5,158	9	5,148
Highway Trust Fund	4,030	.....	4,030	15,511	.....	15,511	15,020	.....	15,020
Black Lung Disability Trust Fund	38	.....	38	207	.....	207	216	.....	216
Total -- Excise Taxes	6,748	87	6,661	33,899	1,247	32,652	33,662	809	32,853
Estate and Gift Taxes									
	1,484	164	1,320	9,047	425	8,623	7,611	342	7,268
Customs Duties									
	2,715	175	2,540	15,497	697	14,800	15,426	637	14,789
Miscellaneous Receipts:									
Deposit of Earnings, Federal Reserve System	7,176	.....	7,176	58,143	.....	58,143	36,783	.....	36,783
Universal Service Fund	846	.....	846	4,045	.....	4,045	3,903	.....	3,903
All Other	3,907	27	3,880	15,820	35	15,785	21,841	6	21,835
Total -- Miscellaneous Receipts	11,930	27	11,902	78,009	35	77,974	62,527	6	62,521
Total -- Receipts	249,080	79,933	169,147	1,364,561	116,190	1,248,371	1,304,725	119,112	1,185,613
Total -- On-Budget	187,948	79,933	108,015	1,055,079	116,190	938,889	1,008,250	119,112	889,138
Total -- Off-Budget	61,132	.....	61,132	309,482	.....	309,482	296,475	.....	296,475

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

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

Table 5. Outlays of the U.S. Government, February 2016 and Other Periods

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	70	(**)	70	371	1	370	352	1	351
House of Representatives	106	(**)	106	551	1	550	540	1	539
Joint Items	2	.....	2	7	.....	7	6	.....	6
Capitol Police	39	.....	39	145	.....	145	134	.....	134
Congressional Budget Office	5	.....	5	19	.....	19	18	.....	18
Architect of the Capitol	41	(**)	41	228	1	227	187	1	185
Library of Congress	62	1	62	249	4	245	236	4	232
Government Printing Office	11	.....	11	35	.....	35	70	.....	70
Government Accountability Office	60	.....	60	219	.....	219	199	.....	199
United States Tax Court	4	.....	4	21	.....	21	21	.....	21
Other Legislative Branch Agencies	-6	.....	-6	20	.....	20	18	.....	18
Proprietary Receipts from the Public	.....	1	-1	.....	6	-6	.....	7	-7
Intrabudgetary Transactions	(**)	.....	(**)	-6	.....	-6	-6	.....	-6
Offsetting Governmental Receipts	.....	.....	.....	.....	.....	.....	.....	(**)	(**)
Total--Legislative Branch	394	2	392	1,861	13	1,849	1,774	14	1,760
Judicial Branch:									
Supreme Court of the United States	8	.....	8	37	.....	37	35	.....	35
Courts of Appeals, District Courts, and Other Judicial Services	978	.....	978	3,357	.....	3,357	3,206	.....	3,206
Other	26	.....	26	287	.....	287	276	.....	276
Proprietary Receipts from the Public	.....	22	-22	.....	69	-69	.....	70	-70
Intrabudgetary Transactions	-378	.....	-378	-544	.....	-544	-523	.....	-523
Total--Judicial Branch	634	22	613	3,138	69	3,069	2,994	70	2,923
Department of Agriculture:									
Agricultural Research Service	111	.....	111	464	.....	464	430	.....	430
National Institute of Food and Agriculture:									
Research and Education Activities	58	.....	58	275	.....	275	266	.....	266
Extension Activities	27	.....	27	160	.....	160	183	.....	183
Other	9	.....	9	38	.....	38	35	.....	35
Animal and Plant Health Inspection Service	170	.....	170	670	.....	670	417	.....	417
Food Safety and Inspection Service	120	.....	120	428	.....	428	372	.....	372
Agricultural Marketing Service	161	.....	161	581	.....	581	534	.....	534
Risk Management Agency:									
Administrative and Operating Expenses	8	.....	8	36	.....	36	24	.....	24
Federal Crop Insurance Corporation Fund	584	1	583	6,078	235	5,843	7,574	10	7,563
Farm Service Agency:									
Salaries and Expenses	146	.....	146	626	.....	626	576	.....	576
USDA Supplemental Assistance	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Agricultural Disaster Relief Fund	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Commodity Credit Corporation	501	387	115	13,415	1,339	12,076	10,477	2,419	8,058
Tobacco Trust Fund	.....	.....	.....	.....	.....	.....	40	.....	40
Agricultural Credit Insurance Fund	8	4	4	26	41	-15	28	54	-27
Other	2	.....	2	11	.....	11	30	.....	30
Total--Farm Service Agency	658	391	267	14,078	1,380	12,698	11,152	2,473	8,679
Natural Resources Conservation Service:									
Conservation Operations	86	.....	86	301	.....	301	278	.....	278
Farm Security and Rural Investment Programs	245	.....	245	1,623	.....	1,623	1,626	.....	1,626
Other	19	.....	19	65	(**)	65	50	.....	50
Rural Development	66	.....	66	100	.....	100	-199	.....	-199
Rural Housing Service:									
Rural Housing Insurance Fund	10	86	-76	207	224	-16	459	224	235
Rental Assistance Program	99	.....	99	515	.....	515	492	.....	492
Other	9	.....	9	48	.....	48	51	.....	51
Rural Utilities Service:									
Rural Electrification and Telecommunications Fund	6	178	-173	47	745	-699	95	592	-496
Other	48	3	45	244	66	178	402	62	340
Foreign Agricultural Service	295	.....	295	632	.....	632	561	.....	561
Food and Nutrition Service:									
Supplemental Nutrition Assistance Program	6,041	.....	6,041	30,944	.....	30,944	31,698	.....	31,698
Child Nutrition Programs	1,977	.....	1,977	10,143	.....	10,143	9,749	.....	9,749
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	510	.....	510	2,489	.....	2,489	2,573	.....	2,573
Other	41	.....	41	175	.....	175	173	.....	173
Total--Food and Nutrition Service	8,570	.....	8,570	43,751	.....	43,751	44,192	.....	44,192

Table 5. Outlays of the U.S. Government, February 2016 and Other Periods - Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture: - Continued									
Forest Service:									
National Forest System	159	.....	159	627	.....	627	606	.....	606
Capital Improvement and Maintenance	27	.....	27	128	.....	128	139	.....	139
Wildland Fire Management	171	.....	171	1,172	.....	1,172	731	.....	731
Forest Service Permanent Appropriations	11	.....	11	52	.....	52	111	.....	111
Other	66	.....	66	336	.....	336	309	.....	309
Total--Forest Service	434	.....	434	2,316	.....	2,316	1,897	.....	1,897
Other	79	5	74	479	26	453	308	28	280
Proprietary Receipts from the Public	.....	118	-118	.....	693	-693	.....	427	-427
Intrabudgetary Transactions	24	.....	24	16	.....	16	136	.....	136
Total--Department of Agriculture	11,896	782	11,114	73,156	3,369	69,786	71,336	3,815	67,521
Department of Commerce:									
Economic Development Administration	23	(**)	23	120	(**)	120	110	5	105
Bureau of the Census	142	.....	142	574	.....	574	429	.....	429
International Trade Administration	35	.....	35	166	.....	166	156	.....	156
National Oceanic and Atmospheric Administration	543	2	542	2,308	33	2,275	2,215	43	2,172
National Institute of Standards and Technology	103	.....	103	410	.....	410	366	.....	366
National Telecommunications and Information Administration	20	.....	20	46	.....	46	117	.....	117
Other	145	26	119	327	83	244	161	62	99
Proprietary Receipts from the Public	.....	3	-3	.....	9	-9	.....	-5	5
Intrabudgetary Transactions	(**)	.....	(**)	-6	.....	-6	6	.....	6
Offsetting Governmental Receipts	.....	1	-1	.....	2	-2	.....	1	-1
Total--Department of Commerce	1,011	32	980	3,943	127	3,816	3,560	105	3,454
Department of Defense--Military Programs:									
Military Personnel:									
Department of the Army	4,622	.....	4,622	25,192	.....	25,192	28,054	.....	28,054
Department of the Navy	3,561	.....	3,561	19,954	.....	19,954	21,730	.....	21,730
Department of the Air Force	2,673	.....	2,673	14,710	.....	14,710	16,053	.....	16,053
Defense Agencies	.....	.....	.....	6,870	.....	6,870	6,197	.....	6,197
Total--Military Personnel	10,856	.....	10,856	66,726	.....	66,726	72,034	.....	72,034
Operation and Maintenance:									
Department of the Army	3,979	.....	3,979	23,949	.....	23,949	26,805	.....	26,805
Department of the Navy	4,576	.....	4,576	22,015	.....	22,015	21,931	.....	21,931
Department of the Air Force	4,358	.....	4,358	21,105	.....	21,105	21,793	.....	21,793
Defense Agencies	5,972	.....	5,972	27,130	.....	27,130	27,643	.....	27,643
Total--Operation and Maintenance	18,885	.....	18,885	94,200	.....	94,200	98,173	.....	98,173
International Reconstruction and Other Assistance:									
Department of the Army	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Procurement:									
Department of the Army	1,169	.....	1,169	6,580	.....	6,580	8,017	.....	8,017
Department of the Navy	4,052	.....	4,052	17,607	.....	17,607	16,202	.....	16,202
Department of the Air Force	1,505	.....	1,505	16,879	.....	16,879	13,930	.....	13,930
Defense Agencies	464	.....	464	2,466	.....	2,466	2,771	.....	2,771
Total--Procurement	7,191	.....	7,191	43,532	.....	43,532	40,920	.....	40,920
Research, Development, Test, and Evaluation:									
Department of the Army	609	.....	609	3,102	.....	3,102	2,885	.....	2,885
Department of the Navy	1,453	.....	1,453	6,065	.....	6,065	6,232	.....	6,232
Department of the Air Force	1,188	.....	1,188	8,400	.....	8,400	8,058	.....	8,058
Defense Agencies	1,469	.....	1,469	6,973	.....	6,973	6,819	.....	6,819
Total--Research, Development, Test, and Evaluation	4,718	.....	4,718	24,540	.....	24,540	23,994	.....	23,994
Military Construction:									
Department of the Army	208	.....	208	939	.....	939	987	.....	987
Department of the Navy	103	.....	103	582	.....	582	771	.....	771
Department of the Air Force	118	.....	118	439	.....	439	339	.....	339
Defense Agencies	211	.....	211	1,056	.....	1,056	1,351	.....	1,351
Total--Military Construction	639	.....	639	3,017	.....	3,017	3,448	.....	3,448
Family Housing:									
Department of the Army	41	.....	41	151	.....	151	185	.....	185
Department of the Navy	41	.....	41	144	.....	144	132	.....	132
Department of the Air Force	29	.....	29	116	.....	116	118	.....	118
Defense Agencies	5	1	4	182	1	181	33	10	23
Revolving and Management Funds:									

Table 5. Outlays of the U.S. Government, February 2016 and Other Periods - Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense--Military Programs: - Continued									
Department of the Navy	202	.....	202	381	.....	381	257	.....	257
Defense Agencies:									
Working Capital Fund	-463	.....	-463	-410	.....	-410	-97	.....	-97
Other	23	.....	23	136	.....	136	23	.....	23
Allowances	-6	.....	-6	-4	.....	-4	1	.....	1
Trust Funds:									
Department of the Army	(**)	.....	(**)	7	.....	7	2	.....	2
Department of the Navy	2	.....	2	9	.....	9	10	.....	10
Department of the Air Force	1	.....	1	11	.....	11	21	(**)	21
Defense Agencies	-5	.....	-5	240	.....	240	88	.....	88
Proprietary Receipts from the Public:									
Department of the Army	.....	-459	459	.....	-484	484	.....	610	-610
Department of the Navy	.....	2	-2	.....	-30	30	.....	40	-40
Department of the Air Force	.....	-290	290	.....	52	-52	.....	-34	34
Defense Agencies	.....	43	-43	.....	276	-276	.....	370	-370
Intrabudgetary Transactions:									
Department of the Army	-43	.....	-43	16	.....	16	-111	.....	-111
Department of the Navy	-19	.....	-19	-68	.....	-68	8	.....	8
Department of the Air Force	18	.....	18	150	.....	150	11	.....	11
Defense Agencies	-229	.....	-229	-100	.....	-100	-134	.....	-134
Offsetting Governmental Receipts:									
Department of the Army	.....	.....	.....	.....	(**)	(**)	.....	(**)	(**)
Total--Department of Defense--Military Programs	41,887	-704	42,591	232,976	-184	233,160	239,116	996	238,120
Department of Education:									
Office of Elementary and Secondary Education:									
Accelerating Achievement and Ensuring Equity	1,534	.....	1,534	6,764	.....	6,764	5,996	.....	5,996
Impact Aid	279	.....	279	841	.....	841	1,038	.....	1,038
Education Improvement Programs	358	.....	358	1,828	.....	1,828	1,716	.....	1,716
State Fiscal Stabilization Fund, Recovery Act	.....	.....	.....	.....	.....	.....	393	.....	393
Other	30	.....	30	148	.....	148	142	.....	142
Total--Office of Elementary and Secondary Education	2,201	.....	2,201	9,581	.....	9,581	9,285	.....	9,285
Office of Innovation and Improvement	122	.....	122	590	.....	590	561	.....	561
Office of English Language Acquisition	54	.....	54	312	.....	312	283	.....	283
Office of Special Education and Rehabilitative Services:									
Special Education	1,061	.....	1,061	4,948	.....	4,948	4,698	.....	4,698
Rehabilitation Services and Disability Research	260	.....	260	1,290	.....	1,290	1,494	.....	1,494
Special Institutions for Persons with Disabilities	25	.....	25	101	.....	101	92	.....	92
Office of Vocational and Adult Education	155	.....	155	675	.....	675	649	.....	649
Office of Postsecondary Education:									
Higher Education	166	.....	166	843	.....	843	837	.....	837
Other	(**)	(**)	(**)	103	4	100	110	5	106
Total--Office of Postsecondary Education	166	(**)	166	946	4	942	947	5	942
Office of Federal Student Aid:									
Student Financial Assistance	4,626	.....	4,626	14,965	.....	14,965	15,859	.....	15,859
Student Aid Administration	147	.....	147	616	.....	616	528	.....	528
Federal Family Education Loans	-59	.....	-59	-189	.....	-189	-135	.....	-135
Other	(**)	1	-1	7	3	4	8	3	5
Total--Office of Federal Student Aid	4,714	1	4,713	15,399	3	15,396	16,259	3	16,256
Institute of Education Sciences	41	.....	41	213	.....	213	240	.....	240
Departmental Management	49	.....	49	223	.....	223	225	.....	225
Other	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Proprietary Receipts from the Public	.....	-168	168	.....	2,595	-2,595	.....	5,425	-5,425
Intrabudgetary Transactions	1	.....	1	41	.....	41	-765	.....	-765
Total--Department of Education	8,848	-168	9,016	34,318	2,602	31,716	33,967	5,433	28,534
Department of Energy:									
National Nuclear Security Administration:									
Naval Reactors	89	.....	89	431	.....	431	388	.....	388
Weapons Activities	576	.....	576	3,126	.....	3,126	2,942	.....	2,942
Defense Nuclear Nonproliferation	105	.....	105	660	.....	660	715	.....	715
Other	28	.....	28	148	.....	148	143	.....	143
Environmental and Other Defense Activities:									
Defense Environmental Cleanup	337	.....	337	2,091	.....	2,091	2,044	.....	2,044

Table 5. Outlays of the U.S. Government, February 2016 and Other Periods - Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Energy: - Continued									
Other Defense Activities	36	.....	36	338	.....	338	339	.....	339
Defense Nuclear Waste Disposal	(**)	.....	(**)	2	.....	2	2	.....	2
Energy Programs:									
Science	405	.....	405	2,114	.....	2,114	2,005	.....	2,005
Energy Supply	92	.....	92	541	.....	541	616	.....	616
Energy Efficiency and Renewable Energy	137	.....	137	681	.....	681	745	.....	745
Fossil Energy Research and Development	39	.....	39	218	.....	218	363	.....	363
Uranium Enrichment Decontamination and Decommissioning Fund	68	.....	68	296	.....	296	243	.....	243
Advanced Technology Vehicles Manufacturing Loan Program	(**)	.....	(**)	2	.....	2	2	.....	2
Title 17 Innovative Technology Loan Guarantee Program	2	.....	2	10	.....	10	27	.....	27
Other	79	4	75	425	32	393	400	27	373
Total--Energy Programs	823	4	819	4,287	32	4,255	4,400	27	4,374
Power Marketing Administration	277	371	-94	1,523	1,542	-20	1,664	1,549	115
Departmental Administration	3	.....	3	110	.....	110	99	.....	99
Proprietary Receipts from the Public	.....	107	-107	.....	702	-702	.....	387	-387
Intrabudgetary Transactions	-121	.....	-121	-599	.....	-599	-600	.....	-600
Total--Department of Energy	2,153	481	1,671	12,116	2,276	9,840	12,137	1,963	10,174
Department of Health and Human Services:									
Food and Drug Administration	374	1	374	1,056	4	1,052	1,056	3	1,052
Health Resources and Services Administration	892	.....	892	4,102	.....	4,102	3,673	.....	3,673
Indian Health Service	765	.....	765	2,092	.....	2,092	2,952	.....	2,952
Centers for Disease Control and Prevention	678	.....	678	3,026	.....	3,026	2,772	.....	2,772
National Institutes of Health	2,358	.....	2,358	11,548	.....	11,548	11,787	.....	11,787
Substance Abuse and Mental Health Services Administration	243	.....	243	1,286	.....	1,286	1,130	.....	1,130
Agency for Healthcare Research and Quality	31	.....	31	79	.....	79	52	.....	52
Centers for Medicare and Medicaid Services:									
Grants to States for Medicaid	28,998	.....	28,998	148,850	.....	148,850	140,262	.....	140,262
Payments to Health Care Trust Funds	22,444	.....	22,444	125,456	.....	125,456	115,014	.....	115,014
Children's Health Insurance Fund	1,088	.....	1,088	5,044	.....	5,044	3,496	.....	3,496
State Grants and Demonstrations	34	.....	34	235	.....	235	219	.....	219
Federal Hospital Insurance Trust Fund:									
Benefit Payments	22,902	.....	22,902	112,126	.....	112,126	117,103	.....	117,103
Administrative Expenses	595	.....	595	1,959	.....	1,959	4,272	.....	4,272
Total--Federal Hospital Insurance Trust Fund	23,497	.....	23,497	114,085	.....	114,085	121,375	.....	121,375
Health Care Fraud and Abuse Control	124	.....	124	556	.....	556	634	.....	634
Federal Supplementary Medical Insurance Trust Fund:									
Benefit Payments	21,969	.....	21,969	113,065	.....	113,065	115,578	.....	115,578
Administrative Expenses	741	.....	741	1,985	.....	1,985	2,181	.....	2,181
Medicare Prescription Drugs:									
Benefit Payments	6,766	.....	6,766	41,083	.....	41,083	38,219	.....	38,219
Administrative Expenses	11	.....	11	61	.....	61	215	.....	215
Total--Federal Supplementary Medical Insurance Trust Fund	29,488	.....	29,488	156,194	.....	156,194	156,193	.....	156,193
Other	-100	.....	-100	1,640	.....	1,640	1,459	.....	1,459
Total--Centers for Medicare and Medicaid Services	105,573	.....	105,573	552,059	.....	552,059	538,653	.....	538,653
Administration for Children and Families:									
Temporary Assistance for Needy Families	1,219	.....	1,219	6,303	.....	6,303	6,185	.....	6,185
Contingency Fund	37	.....	37	194	.....	194	112	.....	112
Payments to States for Child Support Enforcement and Family Support Programs	275	.....	275	1,370	.....	1,370	1,323	.....	1,323
Low Income Home Energy Assistance	335	.....	335	1,735	.....	1,735	1,924	.....	1,924
Refugee and Entrant Assistance	143	.....	143	576	.....	576	463	.....	463
Child Care Entitlement to States	211	.....	211	915	.....	915	1,049	.....	1,049
Payments to States for the Child Care and Development Block Grant	217	.....	217	922	.....	922	988	.....	988
Social Services Block Grant	197	.....	197	697	.....	697	748	.....	748
Children and Families Services Programs	860	.....	860	4,284	.....	4,284	4,214	.....	4,214
Payments to States for Foster Care and Adoption Assistance	674	.....	674	3,168	.....	3,168	2,822	.....	2,822
Other	35	.....	35	203	.....	203	209	.....	209
Total--Administration for Children and Families	4,203	.....	4,203	20,367	.....	20,367	20,037	.....	20,037

Table 5. Outlays of the U.S. Government, February 2016 and Other Periods - Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services: - Continued									
Administration for Community Living	218	.....	218	840	.....	840	672	.....	672
Departmental Management	212	.....	212	1,069	.....	1,069	1,203	.....	1,203
Other	114	.....	114	286	.....	286	280	.....	280
Proprietary Receipts from the Public	.....	7,680	-7,680	.....	38,561	-38,561	.....	35,409	-35,409
Intrabudgetary Transactions:									
Payments for Health Insurance for the Aged:									
Federal Supplementary Medical Insurance Trust Fund	-22,443	.....	-22,443	-121,295	.....	-121,295	-111,933	.....	-111,933
Payments for Tax and Other Credits:									
Federal Hospital Insurance Trust Fund	-2	.....	-2	-4,177	.....	-4,177	-3,085	.....	-3,085
Other	-20	.....	-20	129	.....	129	79	.....	79
Total--Department of Health and Human Services	93,196	7,681	85,515	472,469	38,565	433,904	469,328	35,412	433,916
Department of Homeland Security:									
Departmental Management and Operations	97	.....	97	456	.....	456	406	.....	406
Citizenship and Immigration Services	340	.....	340	1,400	.....	1,400	1,242	.....	1,242
United States Secret Service	209	.....	209	846	.....	846	674	.....	674
Transportation Security Administration	733	.....	733	2,815	.....	2,815	2,480	.....	2,480
Immigration and Customs Enforcement	649	.....	649	2,647	.....	2,647	2,275	.....	2,275
U.S. Customs and Border Protection	1,404	(**)	1,404	5,265	3	5,262	4,778	3	4,775
United States Coast Guard	922	.....	922	4,356	.....	4,356	4,542	.....	4,542
National Protection and Programs Directorate	180	.....	180	643	.....	643	507	.....	507
Federal Emergency Management Agency:									
State and Local Programs									
Firefighter Assistance Grants	57	.....	57	233	.....	233	260	.....	260
Disaster Relief	432	.....	432	2,346	.....	2,346	3,020	.....	3,020
National Flood Insurance Fund	79	109	-29	408	473	-65	278	759	-481
Other	114	.....	114	539	.....	539	479	.....	479
Total--Federal Emergency Management Agency	935	109	826	4,513	473	4,040	5,090	759	4,331
Science and Technology	72	.....	72	329	.....	329	299	.....	299
Domestic Nuclear Detection Office	25	.....	25	78	.....	78	124	.....	124
Other	46	.....	46	181	.....	181	162	.....	162
Proprietary Receipts from the Public	.....	69	-69	.....	418	-418	.....	88	-88
Intrabudgetary Transactions	38	.....	38	11	.....	11	-14	.....	-14
Offsetting Governmental Receipts	.....	1,012	-1,012	.....	4,119	-4,119	.....	4,013	-4,013
Total--Department of Homeland Security	5,650	1,189	4,461	23,539	5,013	18,525	22,565	4,863	17,702
Department of Housing and Urban Development:									
Public and Indian Housing Programs:									
Tenant Based Rental Assistance	1,570	.....	1,570	8,009	.....	8,009	7,529	.....	7,529
Housing Certificate Fund	17	.....	17	84	.....	84	114	.....	114
Public Housing Capital Fund	114	.....	114	813	.....	813	734	.....	734
Public Housing Operating Fund	366	.....	366	1,813	.....	1,813	1,790	.....	1,790
Revitalization of Severely Distressed Public Housing (Hope VI)	7	.....	7	32	.....	32	35	.....	35
Native American Housing Block Grant	34	.....	34	221	.....	221	218	.....	218
Other	8	.....	8	56	.....	56	25	.....	25
Total--Public and Indian Housing Programs	2,115	.....	2,115	11,028	.....	11,028	10,444	.....	10,444
Community Planning and Development:									
Housing Opportunities for Persons with AIDS	28	.....	28	129	.....	129	117	.....	117
Community Development Fund	501	.....	501	2,694	.....	2,694	2,634	.....	2,634
Home Investment Partnership Program	92	.....	92	452	.....	452	487	.....	487
Neighborhood Stabilization Program	2	.....	2	11	.....	11	32	.....	32
Homeless Assistance Grants	171	.....	171	805	.....	805	797	.....	797
Other	4	.....	4	25	(**)	25	35	.....	35
Total--Community Planning and Development	797	.....	797	4,115	(**)	4,115	4,102	.....	4,102
Housing Programs:									
Credit Accounts:									
FHA-Mutual Mortgage Insurance Fund, Program Account	9	.....	9	44	.....	44	46	.....	46
FHA-Mutual Mortgage Insurance Capital Reserve Account	-679	.....	-679	-3,511	.....	-3,511	-4,641	.....	-4,641
FHA-Mutual Mortgage and Cooperative Housing Insurance Fund, Liquidating Account	4	4	(**)	19	15	4	14	12	2
FHA-General and Special Risk Fund, Liquidating Account	12	20	-8	49	106	-56	27	76	-49
Housing for the Elderly or Handicapped Fund, Liquidating Account	-16	17	-33	-64	101	-166	1	222	-221

Table 5. Outlays of the U.S. Government, February 2016 and Other Periods - Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development: - Continued									
HUD Project-Based Rental Assistance	885	.....	885	4,374	.....	4,374	4,213	.....	4,213
Housing for the Elderly	65	.....	65	291	.....	291	324	.....	324
Housing for Persons with Disabilities	14	.....	14	73	.....	73	83	.....	83
Other Assisted Housing Programs	20	.....	20	93	.....	93	117	.....	117
Other	7	3	4	26	19	7	33	20	13
Total--Housing Programs	321	43	277	1,395	242	1,153	216	330	-114
Government National Mortgage Association:									
Guarantees of Mortgage-Backed Securities	9	(**)	9	26	(**)	25	13	(**)	13
Management and Administration	181	.....	181	676	.....	676	685	.....	685
Other	13	.....	13	74	.....	74	83	.....	83
Proprietary Receipts from the Public:									
FHA-General and Special Risk Fund	.....	57	-57	.....	216	-216	.....	196	-196
Other	.....	186	-186	.....	202	-202	.....	13	-13
Intrabudgetary Transactions	3	.....	3	12	.....	12	2	.....	2
Offsetting Governmental Receipts	.....	1	-1	.....	5	-5	.....	4	-4
Total--Department of Housing and Urban Development	3,439	288	3,151	17,325	665	16,661	15,545	544	15,001
Department of the Interior:									
Land and Minerals Management:									
Bureau of Land Management:									
Management of Lands and Resources	72	.....	72	364	.....	364	349	.....	349
Other	29	3	26	118	109	9	172	22	151
Bureau of Ocean Energy Management	11	.....	11	40	.....	40	25	.....	25
Office of Surface Mining Reclamation and Enforcement	30	.....	30	377	.....	377	396	.....	396
Total--Land and Minerals Management	141	3	139	900	109	790	941	22	920
Water and Science:									
Bureau of Reclamation:									
Water and Related Resources	53	.....	53	307	.....	307	254	.....	254
Other	78	28	51	242	148	94	225	133	93
Central Utah Project	5	.....	5	9	.....	9	7	.....	7
United States Geological Survey	79	.....	79	421	.....	421	420	.....	420
Total--Water and Science	216	28	188	979	148	831	906	133	773
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service	212	.....	212	1,050	.....	1,050	993	.....	993
National Park Service	206	.....	206	1,144	.....	1,144	1,196	.....	1,196
Total--Fish and Wildlife and Parks	418	.....	418	2,194	.....	2,194	2,190	.....	2,190
Indian Affairs:									
Bureau of Indian Affairs and Bureau of Indian Education	217	(**)	217	797	(**)	797	1,137	(**)	1,136
Total--Indian Affairs	217	(**)	217	797	(**)	797	1,137	(**)	1,136
Departmental Offices:									
Mineral Leasing and Associated Payments	77	.....	77	726	.....	726	992	.....	992
Other	29	.....	29	205	.....	205	320	.....	320
Insular Affairs	21	.....	21	174	.....	174	183	.....	183
Office of the Special Trustee for American Indians	14	.....	14	87	.....	87	140	.....	140
Department-Wide Programs	132	.....	132	517	.....	517	358	.....	358
Total--Departmental Offices	273	.....	273	1,709	.....	1,709	1,993	.....	1,993
Other	19	.....	19	80	.....	80	57	.....	57
Proprietary Receipts from the Public	.....	286	-286	.....	1,902	-1,902	.....	2,416	-2,416
Intrabudgetary Transactions	-40	.....	-40	-49	.....	-49	-39	.....	-39
Total--Department of the Interior	1,244	316	927	6,609	2,159	4,450	7,184	2,571	4,613
Department of Justice:									
General Administration	99	.....	99	446	.....	446	98	.....	98
Legal Activities and U.S. Marshals:									
General Legal Activities	101	.....	101	405	.....	405	331	.....	331
United States Attorneys	216	.....	216	812	.....	812	726	.....	726
United States Marshals Service	130	.....	130	441	.....	441	428	.....	428
Assets Forfeiture Fund	111	.....	111	490	.....	490	1,538	.....	1,538
Other	238	.....	238	768	.....	768	-346	.....	-346
Federal Bureau of Investigation	839	.....	839	3,501	.....	3,501	3,089	.....	3,089
Drug Enforcement Administration	248	.....	248	979	.....	979	896	.....	896
Bureau of Alcohol, Tobacco, Firearms, and Explosives	116	.....	116	509	.....	509	463	.....	463
Federal Prison System	784	29	754	3,070	150	2,921	2,933	157	2,777
Office of Justice Programs:									

Table 5. Outlays of the U.S. Government, February 2016 and Other Periods - Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Justice: - Continued									
State and Local Law Enforcement Assistance	69	.....	69	536	.....	536	528	.....	528
Community Oriented Policing Services	22	.....	22	86	.....	86	111	.....	111
Crime Victims Fund	58	.....	58	281	.....	281	234	.....	234
Other	96	.....	96	381	.....	381	402	.....	402
Other	56	.....	56	291	.....	291	361	.....	361
Proprietary Receipts from the Public	.....	356	-356	.....	1,337	-1,337	.....	1,138	-1,138
Intrabudgetary Transactions	128	.....	128	-109	.....	-109	-702	.....	-702
Offsetting Governmental Receipts	.....	58	-58	.....	204	-204	.....	210	-210
Total--Department of Justice	3,308	444	2,864	12,885	1,690	11,195	11,088	1,505	9,583
Department of Labor:									
Employment and Training Administration:									
Training and Employment Services	253	.....	253	1,222	.....	1,222	1,252	.....	1,252
Office of Job Corps	130	.....	130	672	.....	672	676	.....	676
Community Service Employment for Older Americans	31	.....	31	174	.....	174	177	.....	177
Federal Unemployment Benefits and Allowances	34	.....	34	168	.....	168	215	.....	215
Federal Additional Unemployment Compensation Program-Recovery Act	(**)	.....	(**)	-3	.....	-3	-3	.....	-3
State Unemployment Insurance and Employment Service Operations	-27	.....	-27	-209	.....	-209	-212	.....	-212
Payments to the Unemployment Trust Fund	.....	.....	.....	30	.....	30	61	.....	61
Program Administration	9	.....	9	37	.....	37	31	.....	31
Unemployment Trust Fund:									
Federal-State Unemployment Insurance:									
State Unemployment Benefits	3,209	.....	3,209	13,730	.....	13,730	13,740	.....	13,740
State Administrative Expenses	355	.....	355	1,658	.....	1,658	1,837	.....	1,837
Federal Administrative Expenses	21	.....	21	122	.....	122	163	.....	163
Other	(**)	.....	(**)	38	.....	38	57	.....	57
Total--Unemployment Trust Fund	3,585	.....	3,585	15,548	.....	15,548	15,795	.....	15,795
Other	43	.....	43	182	.....	182	183	.....	183
Total--Employment and Training Administration	4,057	.....	4,057	17,821	.....	17,821	18,175	.....	18,175
Pension Benefit Guaranty Corporation	521	144	377	2,551	6,157	-3,605	2,531	3,679	-1,148
Employment Standards Administration	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Office of Workers' Compensation Programs:									
Special Benefits	-639	.....	-639	-1,192	.....	-1,192	-352	.....	-352
Energy Employees Occupational Illness Compensation Fund	78	.....	78	410	.....	410	431	.....	431
Special Benefits for Disabled Coal Miners	8	.....	8	43	.....	43	50	.....	50
Black Lung Disability Trust Fund	17	.....	17	69	.....	69	89	.....	89
Other	34	.....	34	150	.....	150	145	.....	145
Wage and Hour Division	30	.....	30	102	.....	102	94	.....	94
Occupational Safety and Health Administration	49	.....	49	208	.....	208	212	.....	212
Mine Safety and Health Administration	39	.....	39	144	.....	144	140	.....	140
Bureau of Labor Statistics	48	.....	48	186	.....	186	211	.....	211
Departmental Management	103	.....	103	391	.....	391	259	.....	259
Other	31	.....	31	120	.....	120	117	.....	117
Proprietary Receipts from the Public	.....	(**)	(**)	.....	1	-1	.....	-3	3
Intrabudgetary Transactions	-55	.....	-55	-241	.....	-241	-328	.....	-328
Total--Department of Labor	4,322	144	4,177	20,764	6,158	14,606	21,774	3,675	18,099
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and Consular Programs	1,048	.....	1,048	3,729	.....	3,729	2,908	.....	2,908
Educational and Cultural Exchange Programs	54	.....	54	236	.....	236	246	.....	246
Embassy Security, Construction, and Maintenance	-42	.....	-42	669	.....	669	892	.....	892
Payment to Foreign Service Retirement and Disability Fund	.....	.....	.....	47	.....	47	40	.....	40
Foreign Service Retirement and Disability Fund	78	.....	78	392	.....	392	385	.....	385
Other	-389	.....	-389	106	.....	106	909	.....	909
Total--Administration of Foreign Affairs	748	.....	748	5,179	.....	5,179	5,380	.....	5,380
International Organizations and Conferences	11	.....	11	863	.....	863	1,178	.....	1,178
Global Health and Child Survival	839	.....	839	3,180	.....	3,180	2,666	.....	2,666
Migration and Refugee Assistance	152	.....	152	733	.....	733	824	.....	824
International Narcotics Control and Law Enforcement	80	.....	80	423	.....	423	472	.....	472
Andean Counterdrug Programs	(**)	.....	(**)	(**)	.....	(**)	7	.....	7

Table 5. Outlays of the U.S. Government, February 2016 and Other Periods - Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of State: - Continued									
Other	43	.....	43	190	.....	190	169	.....	169
Proprietary Receipts from the Public	.....	3	-3	.....	7	-7	.....	23	-23
Intrabudgetary Transactions	-144	.....	-144	-202	.....	-202	-284	.....	-284
Total--Department of State	1,729	3	1,726	10,366	7	10,359	10,411	23	10,388
Department of Transportation:									
Office of the Secretary	90	.....	90	331	.....	331	235	.....	235
Federal Aviation Administration:									
Operations	199	.....	199	559	.....	559	893	.....	893
Airport and Airway Trust Fund:									
Grants-In-Aid for Airports	204	.....	204	1,390	.....	1,390	1,352	.....	1,352
Facilities and Equipment	213	.....	213	987	.....	987	998	.....	998
Research, Engineering, and Development	11	.....	11	59	.....	59	61	.....	61
Trust Fund Share of FAA Operations	700	.....	700	3,200	.....	3,200	2,800	.....	2,800
Total--Airport and Airway Trust Fund	1,127	.....	1,127	5,636	.....	5,636	5,211	.....	5,211
Other	-25	10	-35	-32	17	-49	-48	-28	-20
Total--Federal Aviation Administration	1,301	10	1,291	6,163	17	6,145	6,057	-28	6,085
Federal Highway Administration:									
Highway Trust Fund:									
Federal-Aid Highways	2,591	.....	2,591	15,008	.....	15,008	15,113	.....	15,113
Other	(**)	.....	(**)	2	.....	2	2	.....	2
Highway Infrastructure Investment, Recovery Act	.....	.....	.....	.....	.....	.....	37	.....	37
Other Programs	28	.....	28	70,138	.....	70,138	258	.....	258
Total--Federal Highway Administration	2,619	.....	2,619	85,147	.....	85,147	15,410	.....	15,410
Federal Motor Carrier Safety Administration	47	.....	47	218	.....	218	225	.....	225
National Highway Traffic Safety Administration	82	.....	82	425	.....	425	379	.....	379
Federal Railroad Administration:									
Operating Subsidy Grants to the National Railroad Passenger Corporation									
Passenger Corporation	95	.....	95	144	.....	144	125	.....	125
Capital and Debt Service Grants to the National Railroad Passenger Corporation									
Passenger Corporation	118	.....	118	573	.....	573	507	.....	507
Capital Assistance for High Speed Rail Corridors and Intercity Passenger Rail Service									
Intercity Passenger Rail Service	158	.....	158	702	.....	702	348	.....	348
Other	39	.....	39	190	.....	190	182	.....	182
Total--Federal Railroad Administration	410	.....	410	1,610	.....	1,610	1,162	.....	1,162
Federal Transit Administration:									
Formula Grants	2	.....	2	11	.....	11	19	.....	19
Capital Investment Grants	245	.....	245	778	.....	778	708	.....	708
Transit Formula Grants	547	.....	547	3,463	.....	3,463	3,023	.....	3,023
Transit Capital Assistance, Recovery Act	.....	.....	.....	(**)	.....	(**)	47	.....	47
Other	70	.....	70	379	.....	379	174	.....	174
Total--Federal Transit Administration	864	.....	864	4,632	.....	4,632	3,971	.....	3,971
Maritime Administration	-123	(**)	-123	16	(**)	16	170	7	163
Other	25	5	20	161	16	145	154	12	142
Proprietary Receipts from the Public	.....	2	-2	.....	64	-64	.....	45	-45
Intrabudgetary Transactions:									
Payment from the General Fund, Highway Trust Fund									
Other	.....	.....	.....	-70,100	.....	-70,100	.....	.....	.....
Other	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Offsetting Governmental Receipts	.....	.....	.....	.....	1	-1	.....	(**)	(**)
Total--Department of Transportation	5,315	17	5,298	28,601	98	28,504	27,763	36	27,727
Department of the Treasury:									
Departmental Offices:									
Exchange Stabilization Fund	-2	5	-7	3	27	-24	.....	20	-20
Grants for Specified Energy Property in Lieu of Tax Credit									
Credit	19	.....	19	61	.....	61	968	.....	968
Housing and Economic Recovery Programs	(**)	.....	(**)	1	.....	1	1	.....	1
Troubled Asset Relief Program	279	.....	279	1,640	.....	1,640	1,586	.....	1,586
Other	148	.....	148	612	.....	612	799	.....	799
Bureau of the Fiscal Service:									
Payment to the Resolution Funding Corporation									
Financial Agent Services	57	.....	57	264	.....	264	248	.....	248
Claims, Judgements, and Relief Acts	34	.....	34	1,997	.....	1,997	1,613	.....	1,613
Other	104	(**)	104	3,083	2	3,081	372	2	369
Total--Bureau of the Fiscal Service	195	(**)	195	6,658	2	6,657	3,547	2	3,545

Table 5. Outlays of the U.S. Government, February 2016 and Other Periods - Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury: - Continued									
Federal Financing Bank	-48	.....	-48	-384	.....	-384	-325	.....	-325
Alcohol and Tobacco Tax and Trade Bureau:									
Salaries and Expenses	12	.....	12	44	.....	44	38	.....	38
Internal Revenue Collections for Puerto Rico	19	.....	19	110	.....	110	157	.....	157
Bureau of Engraving and Printing	12	.....	12	-8	.....	-8	-45	.....	-45
United States Mint	281	267	14	1,296	1,420	-124	1,294	1,447	-154
Internal Revenue Service:									
Taxpayer Services	291	.....	291	946	.....	946	822	.....	822
Enforcement	532	.....	532	1,978	.....	1,978	1,841	.....	1,841
Operations Support	451	.....	451	1,792	.....	1,792	1,649	.....	1,649
Build America Bond Payments, Recovery Act	231	.....	231	1,662	.....	1,662	1,001	.....	1,001
Refundable Premium Tax Credits and Cost Sharing Reductions	2,603	.....	2,603	11,960	.....	11,960	9,350	.....	9,350
Payment Where Earned Income Credit Exceeds Liability for Tax	42,158	.....	42,158	42,213	.....	42,213	37,167	.....	37,167
Payment Where Child Tax Credit Exceeds Liability for Tax	13,415	.....	13,415	14,205	.....	14,205	14,809	.....	14,809
Payment Where American Opportunity Tax Credit Exceeds Liability for Tax	2,128	.....	2,128	2,206	.....	2,206	2,415	.....	2,415
Refunding Internal Revenue Collections, Interest	172	.....	172	861	.....	861	434	.....	434
Other	114	.....	114	579	.....	579	484	(**)	484
Total--Internal Revenue Service	62,097	.....	62,097	78,402	.....	78,402	69,972	(**)	69,972
Comptroller of the Currency	115	8	107	444	19	425	408	457	-49
Interest on the Public Debt:									
Interest on Treasury Debt Securities (Gross):									
Public Issues (Accrual Basis)	17,012	.....	17,012	95,773	.....	95,773	86,805	.....	86,805
Special Issues (Cash Basis)	1,773	.....	1,773	68,183	.....	68,183	60,042	.....	60,042
Total--Interest on Treasury Debt Securities (Gross)	18,785	.....	18,785	163,956	.....	163,956	146,848	.....	146,848
Total--Interest on the Public Debt	18,785	.....	18,785	163,956	.....	163,956	146,848	.....	146,848
Other	11	.....	11	47	.....	47	37	.....	37
Proprietary Receipts from the Public	.....	1,636	-1,636	.....	4,693	-4,693	.....	9,183	-9,183
Intrabudgetary Transactions	-143	.....	-143	-1,220	.....	-1,220	-807	.....	-807
Total--Department of the Treasury	81,782	1,916	79,867	251,661	6,160	245,501	224,478	11,109	213,368
Department of Veterans Affairs:									
Joint DOD-VA Medical Facility Demonstration Fund	32	.....	32	155	.....	155	155	.....	155
Veterans Health Administration:									
Veterans Choice Fund, Veterans Health Administration	143	.....	143	1,133	.....	1,133	43	.....	43
Medical Services	4,252	.....	4,252	20,564	.....	20,564	20,201	.....	20,201
Medical Support and Compliance	444	.....	444	2,421	.....	2,421	2,478	.....	2,478
Medical Facilities	453	.....	453	2,155	.....	2,155	2,071	.....	2,071
Other	87	42	45	489	188	300	516	187	330
Benefits Programs:									
Public Enterprise Funds:									
Housing Accounts	(**)	1	-1	1	5	-4	3	8	-5
Other	86	79	7	405	382	23	401	373	28
Compensation and Pensions	6,533	.....	6,533	32,354	.....	32,354	35,806	.....	35,806
Readjustment Benefits	1,182	.....	1,182	6,265	.....	6,265	6,548	.....	6,548
Veterans Housing Benefit Program Fund	27	.....	27	130	.....	130	145	.....	145
Insurance Funds:									
National Service Life	69	.....	69	357	.....	357	405	.....	405
Veterans Special Life	15	1	13	71	50	21	67	54	13
Other	10	.....	10	24	.....	24	13	.....	13
Total--Benefits Programs	7,920	82	7,838	39,608	437	39,171	43,388	435	42,953
Departmental Administration:									
Construction	87	.....	87	1,178	.....	1,178	761	.....	761
Information Technology Systems	278	.....	278	1,620	.....	1,620	1,516	.....	1,516
General Operating Expenses	231	(**)	231	1,206	(**)	1,206	1,208	(**)	1,208
Other	66	.....	66	617	.....	617	553	.....	553
Proprietary Receipts from the Public:									
National Service Life	.....	12	-12	.....	35	-35	.....	30	-30
Other	.....	293	-293	.....	1,570	-1,570	.....	1,472	-1,472
Intrabudgetary Transactions	6	.....	6	12	.....	12	-18	.....	-18
Total--Department of Veterans Affairs	13,997	428	13,569	71,157	2,231	68,926	72,873	2,123	70,750

Table 5. Outlays of the U.S. Government, February 2016 and Other Periods - Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Corps of Engineers:									
Construction	184	.....	184	331	.....	331	837	.....	837
Operation and Maintenance	243	.....	243	1,218	.....	1,218	1,202	.....	1,202
Flood Control and Coastal Emergencies	28	.....	28	211	.....	211	287	.....	287
Rivers and Harbors Contributed Funds	30	.....	30	185	.....	185	160	.....	160
Other	71	.....	71	608	.....	608	634	.....	634
Proprietary Receipts from the Public	.....	42	-42	.....	176	-176	.....	463	-463
Intrabudgetary Transactions	(**)	.....	(**)	1	.....	1	108	.....	108
Total--Corps of Engineers	556	42	514	2,553	176	2,377	3,228	463	2,765
Other Defense Civil Programs:									
Military Retirement:									
Payment to Military Retirement Fund	.....	.....	.....	79,289	.....	79,289	75,562	.....	75,562
Military Retirement Fund	4,806	.....	4,806	23,829	.....	23,829	27,829	.....	27,829
Retiree Health Care:									
Payment to Department of Defense Medicare-Eligible Retiree Health Care Fund	.....	.....	.....	3,324	.....	3,324	4,005	.....	4,005
Department of Defense Medicare-Eligible Retiree Health Care Fund	667	.....	667	4,237	.....	4,237	4,194	.....	4,194
Educational Benefits	25	.....	25	144	.....	144	161	.....	161
Other	25	.....	25	97	.....	97	95	.....	95
Proprietary Receipts from the Public	.....	2	-2	.....	8	-8	.....	8	-8
Intrabudgetary Transactions	-101	.....	-101	-83,602	.....	-83,602	-77,890	.....	-77,890
Total--Other Defense Civil Programs	5,422	2	5,420	27,318	8	27,309	33,956	8	33,948
Environmental Protection Agency:									
Science and Technology	(**)	.....	(**)	247	.....	247	305	.....	305
Environmental Programs and Management	296	.....	296	1,142	.....	1,142	1,052	.....	1,052
State and Tribal Assistance Grants	318	.....	318	1,961	.....	1,961	2,166	.....	2,166
Payment to the Hazardous Substance Superfund	.....	.....	.....	812	.....	812	981	.....	981
Hazardous Substance Superfund	25	.....	25	461	.....	461	-727	.....	-727
Other	10	2	8	142	21	121	81	27	54
Proprietary Receipts from the Public	.....	3	-3	.....	19	-19	.....	230	-230
Intrabudgetary Transactions	32	.....	32	-754	.....	-754	-923	.....	-923
Offsetting Governmental Receipts	.....	3	-3	.....	10	-10	.....	9	-9
Total--Environmental Protection Agency	680	8	672	4,011	50	3,961	2,935	267	2,668
Executive Office of the President:									
The White House	5	.....	5	24	.....	24	23	.....	23
Office of Management and Budget	8	.....	8	39	.....	39	37	.....	37
Unanticipated Needs	2	.....	2	8	.....	8	5	.....	5
Other	18	.....	18	92	.....	92	95	.....	95
Proprietary Receipts from the Public	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary Transactions	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total--Executive Office of the President	33	(**)	33	163	(**)	163	160	(**)	160
General Services Administration:									
Real Property Activities	-106	.....	-106	-374	.....	-374	-254	.....	-254
Supply and Technology Activities	-108	.....	-108	-152	.....	-152	-386	.....	-386
General Activities	34	.....	34	112	.....	112	92	.....	92
Proprietary Receipts from the Public	.....	40	-40	.....	95	-95	.....	50	-50
Intrabudgetary Transactions	-2	.....	-2	-8	.....	-8	-2	.....	-2
Total--General Services Administration	-182	40	-221	-422	95	-517	-550	50	-600
International Assistance Programs:									
Millennium Challenge Corporation	50	.....	50	297	.....	297	297	.....	297
International Security Assistance:									
Foreign Military Financing Program	82	.....	82	3,656	.....	3,656	3,869	.....	3,869
Economic Support Fund	565	.....	565	2,407	.....	2,407	2,493	.....	2,493
Other	86	2	84	376	9	367	345	15	330
Total--International Security Assistance	732	2	730	6,438	9	6,429	6,707	15	6,692
Multilateral Assistance:									
Contribution to the International Development Association	.....	.....	.....	.....	.....	.....	1,288	.....	1,288
Other	-4	.....	-4	331	.....	331	1,347	.....	1,347
Total--Multilateral Assistance	-4	.....	-4	331	.....	331	2,634	.....	2,634
Agency for International Development:									

Table 5. Outlays of the U.S. Government, February 2016 and Other Periods - Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
International Assistance Programs: - Continued									
Development Assistance Program	241	.....	241	1,024	.....	1,024	1,043	.....	1,043
Assistance for Europe, Eurasia and Central Asia	3	.....	3	20	.....	20	82	.....	82
International Disaster Assistance	250	.....	250	993	.....	993	1,068	.....	1,068
Operating Expenses	108	.....	108	452	.....	452	460	.....	460
Other	53	.....	53	-459	.....	-459	-174	.....	-174
Proprietary Receipts from the Public	.....	1	-1	.....	2	-2	.....	1	-1
Intrabudgetary Transactions	1	.....	1	1	.....	1	4	.....	4
Total--Agency for International Development	656	1	655	2,030	2	2,029	2,483	1	2,481
Overseas Private Investment Corporation:									
Overseas Private Investment Corporation Accounts	6	35	-28	39	75	-35	33	85	-52
Proprietary Receipts from the Public	.....	3	-3	.....	59	-59	.....	56	-56
Total--Overseas Private Investment Corporation	6	38	-31	39	134	-95	33	142	-109
Peace Corps	51	(**)	50	166	2	164	142	1	141
International Monetary Programs	28	.....	28	178	.....	178	705	.....	705
Military Sales Program:									
Foreign Military Sales Trust Fund	2,392	.....	2,392	12,325	.....	12,325	10,405	.....	10,405
Other	4	3	1	15	160	-145	32	27	5
Proprietary Receipts from the Public	.....	2,545	-2,545	.....	13,804	-13,804	.....	10,423	-10,423
Other	9	(**)	9	43	(**)	43	46	1	45
Total--International Assistance Programs	3,925	2,590	1,335	21,863	14,111	7,752	23,484	10,610	12,874
National Aeronautics and Space Administration:									
Science	421	.....	421	2,114	.....	2,114	2,104	.....	2,104
Aeronautics	48	.....	48	246	.....	246	228	.....	228
Exploration	461	.....	461	2,330	.....	2,330	2,085	.....	2,085
Cross Agency Support	220	.....	220	1,093	.....	1,093	1,129	.....	1,129
Space Operations	247	.....	247	1,538	.....	1,538	1,520	.....	1,520
Other	78	.....	78	503	.....	503	495	.....	495
Proprietary Receipts from the Public	.....	2	-2	.....	2	-2	.....	1	-1
Intrabudgetary Transactions	(**)	.....	(**)	(**)	.....	(**)	-1	.....	-1
Total--National Aeronautics and Space Administration	1,475	2	1,473	7,824	2	7,822	7,559	1	7,558
National Science Foundation:									
Research and Related Activities	466	.....	466	2,071	.....	2,071	1,917	.....	1,917
Education and Human Resources	67	.....	67	344	.....	344	311	.....	311
Other	50	.....	50	230	.....	230	221	.....	221
Proprietary Receipts from the Public	.....	4	-4	.....	10	-10	.....	16	-16
Total--National Science Foundation	584	4	579	2,645	10	2,635	2,449	16	2,433
Office of Personnel Management:									
Government Payment for Annuitants, Employees Health and Life Insurance Benefits									
	1,016	.....	1,016	4,925	.....	4,925	4,820	.....	4,820
Civil Service Retirement and Disability Fund	6,822	.....	6,822	34,526	.....	34,526	33,842	.....	33,842
Employees Life Insurance Fund	241	359	-119	1,141	1,763	-622	1,066	1,294	-228
Employees and Retired Employees Health Benefits Fund	4,080	4,386	-306	20,512	20,769	-257	19,948	19,440	509
Other	-60	.....	-60	-67	.....	-67	67	.....	67
Proprietary Receipts from the Public	.....	(**)	(**)	.....	3	-3	.....	3	-3
Intrabudgetary Transactions:									
Postal Service Contributions	.....	.....	.....	-751	.....	-751	-765	.....	-765
Civil Service Retirement and Disability Fund:									
Other	-4	.....	-4	-18	.....	-18	-19	.....	-19
Total--Office of Personnel Management	12,095	4,746	7,350	60,268	22,534	37,734	58,960	20,736	38,223
Small Business Administration:									
Salaries and Expenses	59	.....	59	-87	.....	-87	-115	(**)	-115
Business Loans Program	3	(**)	3	168	1	167	397	6	392
Disaster Loans Program	3	(**)	3	204	(**)	203	241	(**)	241
Other	16	2	14	79	7	72	65	8	58
Proprietary Receipts from the Public	.....	(**)	(**)	.....	-1	1	.....	1,864	-1,864
Intrabudgetary Transactions	(**)	.....	(**)	1	.....	1	-3	.....	-3
Total--Small Business Administration	81	2	79	365	8	357	585	1,878	-1,293
Social Security Administration:									
Payments to Social Security Trust Funds	17	.....	17	14,318	.....	14,318	13,930	.....	13,930
Supplemental Security Income Program	4,978	.....	4,978	24,434	.....	24,434	28,545	.....	28,545
Federal Old-Age and Survivors Insurance Trust Fund (Off-Budget):									
Benefit Payments	63,265	.....	63,265	314,440	.....	314,440	300,917	.....	300,917
Administrative Expenses	307	.....	307	1,483	.....	1,483	1,528	.....	1,528
Total--Federal Old-Age and Survivors Insurance Trust Fund (Off-Budget)	63,572	.....	63,572	315,923	.....	315,923	302,445	.....	302,445

Table 5. Outlays of the U.S. Government, February 2016 and Other Periods - Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Social Security Administration: - Continued									
Federal Disability Insurance Trust Fund (Off-Budget):									
Benefit Payments	11,908	.....	11,908	59,546	.....	59,546	58,990	.....	58,990
Administrative Expenses	230	.....	230	1,101	.....	1,101	1,154	.....	1,154
Total--Federal Disability Insurance Trust Fund (Off-Budget)	12,137	.....	12,137	60,647	.....	60,647	60,145	.....	60,145
Other	18	.....	18	82	.....	82	107	.....	107
Proprietary Receipts from the Public:									
On-Budget	.....	270	-270	.....	985	-985	.....	954	-954
Off-Budget	.....	12	-12	.....	23	-23	.....	28	-28
Intrabudgetary Transactions:									
Off-Budget ¹	-17	.....	-17	-14,317	.....	-14,317	-13,929	.....	-13,929
Total--Social Security Administration	80,706	282	80,423	401,086	1,008	400,078	391,242	982	390,260
Independent Agencies:									
Broadcasting Board of Governors	58	(**)	57	304	(**)	304	291	-1	292
Bureau of Consumer Financial Protection	76	.....	76	277	(**)	277	206	(**)	206
Corporation for National and Community Service	86	(**)	86	400	(**)	399	404	3	401
Corporation for Public Broadcasting	40	.....	40	484	.....	484	445	.....	445
District of Columbia:									
Courts	25	(**)	25	118	(**)	118	107	.....	107
General and Special Payments	3	1	2	313	29	284	302	16	286
Equal Employment Opportunity Commission	28	(**)	28	157	(**)	157	155	(**)	155
Export-Import Bank of the United States	-5	24	-28	-218	191	-408	-217	58	-275
Federal Communications Commission:									
Universal Service Fund	769	.....	769	4,044	.....	4,044	3,689	.....	3,689
Spectrum Auction Program Account	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Other	35	5	31	70	13	57	68	8	61
Federal Deposit Insurance Corporation:									
Deposit Insurance Fund	88	.....	88	-2,644	.....	-2,644	-3,240	.....	-3,240
FSLIC Resolution Fund	(**)	(**)	(**)	515	(**)	515	1	(**)	1
Total--Federal Deposit Insurance Corporation	88	(**)	88	-2,128	(**)	-2,129	-3,240	(**)	-3,240
Federal Drug Control Programs	22	.....	22	97	.....	97	98	.....	98
Federal Housing Finance Agency	20	.....	20	101	.....	101	101	.....	101
Institute of Museum and Library Services	17	(**)	17	90	(**)	90	99	(**)	99
Intelligence Community Management Account	39	.....	39	193	.....	193	190	.....	190
Legal Services Corporation	31	.....	31	122	.....	122	150	.....	150
National Archives and Records Administration	33	1	32	183	9	174	158	10	148
National Credit Union Administration	22	61	-39	185	1,037	-852	143	503	-359
National Endowment for the Arts	12	(**)	12	60	(**)	59	57	(**)	57
National Endowment for the Humanities	10	(**)	10	53	(**)	53	56	(**)	56
National Labor Relations Board	25	(**)	25	115	(**)	115	113	(**)	113
Nuclear Regulatory Commission	81	124	-44	412	434	-21	426	450	-23
Postal Service:									
Off-Budget:									
Public Enterprise Funds	5,913	5,888	25	40,998	40,399	599	33,913	35,118	-1,205
Other	.....	.....	.....	264	.....	264	259	.....	259
Other	.....	.....	.....	96	.....	96	100	.....	100
Railroad Retirement Board:									
Federal Windfall Subsidy	2	.....	2	12	.....	12	14	.....	14
Federal Payments to the Railroad Retirement Accounts	(**)	.....	(**)	412	.....	412	395	.....	395
Railroad Unemployment Insurance Trust Fund:									
Benefit Payments	14	.....	14	59	.....	59	35	.....	35
Transfer To Administrative Funds	2	.....	2	7	.....	7	4	.....	4
Rail Industry Pension Fund:									
Benefit Payments	431	.....	431	2,161	.....	2,161	2,117	.....	2,117
OASDI Certifications	4	.....	4	-2	.....	-2	-7	.....	-7
Transfer to Administrative Funds	5	.....	5	28	.....	28	19	.....	19
Other	(**)	.....	(**)	(**)	.....	(**)	-1	.....	-1
National Railroad Retirement Investment Trust:									
Administrative Expenses	1	.....	1	33	.....	33	29	.....	29
Transfers to the Railroad Retirement Trust Funds from the National Railroad Retirement Investment Trust	82	.....	82	458	.....	458	496	.....	496
Railroad Social Security Equivalent Benefit Account:									

Table 5. Outlays of the U.S. Government, February 2016 and Other Periods - Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent Agencies: - Continued									
Benefit Payments	589	.....	589	2,948	.....	2,948	2,915	.....	2,915
Transfer To Administrative Funds	2	.....	2	12	.....	12	9	.....	9
Other	3	.....	3	-8	.....	-8	7	.....	7
Proprietary Receipts from the Public	.....	-899	899	.....	-892	892	.....	-583	583
Intrabudgetary Transactions:									
Other	-82	.....	-82	-870	.....	-870	-891	.....	-891
Total--Railroad Retirement Board	1,053	-899	1,952	5,247	-892	6,139	5,140	-583	5,723
Securities and Exchange Commission	141	(**)	141	706	(**)	706	640	(**)	640
Smithsonian Institution	112	(**)	112	399	(**)	399	376	(**)	376
Tennessee Valley Authority	3,032	3,213	-181	17,688	17,427	261	18,160	18,014	146
Other	-20	18	-37	1,209	369	839	1,505	259	1,246
Total--Independent Agencies	11,747	8,436	3,310	72,040	59,017	13,023	63,895	53,854	10,041
Undistributed Offsetting Receipts:									
Other Interest	.....	.....	.....	.....	(**)	(**)	.....	(**)	(**)
Employer Share, Employee Retirement:									
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund:									
Federal Employer Contributions	-296	.....	-296	-1,465	.....	-1,465	-1,438	.....	-1,438
Postal Service Employer Contributions	-56	.....	-56	-269	.....	-269	-255	.....	-255
Department of State:									
Foreign Service Retirement and Disability Fund	-28	.....	-28	-144	.....	-144	-138	.....	-138
Other Defense Civil Programs:									
Military Retirement Fund	-1,609	.....	-1,609	-14,738	.....	-14,738	-14,290	.....	-14,290
Department of Defense Medicare-Eligible Retiree Health Care Fund									
Care Fund	.....	.....	.....	-6,825	.....	-6,825	-7,229	.....	-7,229
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	-2,623	.....	-2,623	-12,156	.....	-12,156	-11,048	.....	-11,048
Social Security Administration:									
Federal Old-Age and Survivors Insurance Trust Fund:									
Federal Employer Contributions	-1,176	.....	-1,176	-5,472	.....	-5,472	-5,462	.....	-5,462
Federal Disability Insurance Trust Fund:									
Federal Employer Contributions	-278	.....	-278	-1,081	.....	-1,081	-927	.....	-927
Other	-2	.....	-2	-2	.....	-2	-2	.....	-2
Total--Employer Share, Employee Retirement	-6,068	.....	-6,068	-42,152	.....	-42,152	-40,789	.....	-40,789
Interest Received by Trust Funds:									
Judicial Branch:									
Judicial Survivors Annuity Fund	-1	.....	-1	4	.....	4	10	.....	10
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund	-10	.....	-10	-3,961	.....	-3,961	-4,352	.....	-4,352
Federal Supplementary Medical Insurance Trust Fund	-14	.....	-14	-948	.....	-948	-1,103	.....	-1,103
Department of Homeland Security:									
Oil Spill Liability Trust Fund	-3	.....	-3	-18	.....	-18	-14	.....	-14
Other	-2	.....	-2	-5	.....	-5	-2	.....	-2
Department of Labor:									
Unemployment Trust Fund	-9	.....	-9	-499	.....	-499	-410	.....	-410
Department of State:									
Foreign Service Retirement and Disability Fund	(**)	.....	(**)	-297	.....	-297	-314	.....	-314
Department of Transportation:									
Airport and Airway Trust Fund	-3	.....	-3	-126	.....	-126	-128	.....	-128
Department of Veterans Affairs:									
National Service Life Insurance Fund	(**)	.....	(**)	-97	.....	-97	-119	.....	-119
United States Government Life Insurance Fund	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Corps of Engineers	-18	.....	-18	-41	.....	-41	-46	.....	-46
Other Defense Civil Programs:									
Military Retirement Fund	-512	.....	-512	1,715	.....	1,715	11,478	.....	11,478
Educational Benefits Fund	-12	.....	-12	-24	.....	-24	-22	.....	-22
Armed Forces Retirement Home	(**)	.....	(**)	-1	.....	-1	-1	.....	-1
Environmental Protection Agency	-19	.....	-19	-20	.....	-20	-7	.....	-7
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	-12	.....	-12	-14,230	.....	-14,230	-14,801	.....	-14,801
Social Security Administration:									
Federal Old-Age and Survivors Insurance Trust Fund	-57	.....	-57	-44,553	.....	-44,553	-46,539	.....	-46,539
Federal Disability Insurance Trust Fund	-7	.....	-7	-843	.....	-843	-1,488	.....	-1,488
Independent Agencies:									
Railroad Retirement Board	-4	.....	-4	-18	.....	-18	-28	.....	-28
Other	-5	.....	-5	-8	.....	-8	-8	.....	-8

Table 5. Outlays of the U.S. Government, February 2016 and Other Periods - Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed Offsetting Receipts: - Continued									
Other	-29	.....	-29	-68	.....	-68	-18	.....	-18
Total--Interest Received by Trust Funds	-718	.....	-718	-64,036	.....	-64,036	-57,911	.....	-57,911
Rents and Royalties on the Outer Continental Shelf Lands	.....	353	-353	.....	998	-998	.....	1,796	-1,796
Total--Undistributed Offsetting Receipts	-6,786	353	-7,139	-106,189	998	-107,187	-98,700	1,796	-100,496
Total Outlays	391,140	29,379	361,761	1,770,412	169,037	1,601,375	1,737,096	164,921	1,572,175
Total On-Budget	311,053	23,479	287,574	1,418,846	128,615	1,290,232	1,408,681	129,775	1,278,906
Total Off-Budget	80,087	5,900	74,187	351,566	40,422	311,144	328,415	35,146	293,269
Total Surplus (+) or Deficit (-)			-192,614			-353,005			-386,563
Total On-Budget			-179,559			-351,343			-389,768
Total Off-Budget			-13,055			-1,662			+3,205

MEMORANDUM

Receipts Offset Against Outlays (In Millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary Receipts	68,403	72,638
Intrabudgetary Transactions	405,413	312,667
Governmental Receipts	4,774	4,687
Total Receipts Offset Against Outlays	478,589	389,992

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

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

... No Transactions

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

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, February 2016 and Other Periods

Assets and Liabilities Directly Related to Budget Off-Budget Activity	Net Transactions (- denotes net reduction of either liability or asset accounts)			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Liability Accounts:						
Borrowing from the Public:						
Treasury Securities, Issued Under General Financing Authorities:						
Debt Held by the Public	128,034	661,342	289,065	13,123,847	13,657,154	13,785,188
Intragovernmental Holdings	-15,407	313,495	42,717	5,026,770	5,355,673	5,340,266
Total Treasury Securities Outstanding	112,627	974,837	331,782	18,150,618	19,012,828	19,125,455
Plus Premium on Treasury Securities	-341	-1,178	1,584	33,809	32,972	32,631
Less Discount on Treasury Securities	540	2,529	-1,519	90,661	92,649	93,190
Total Treasury Securities Net of Premium and Discount	111,746	971,131	334,885	18,093,765	18,953,150	19,064,896
Agency Securities, Issued Under Special Financing Authorities (See Schedule B; for Other Agency Borrowing, See Schedule C)						
Total Federal Securities	-185	341	226	24,091	24,618	24,432
	111,561	971,472	335,110	18,117,856	18,977,767	19,089,328
Deduct:						
Federal Securities Held as Investments of Government Accounts (See Schedule D)						
Less Discount on Federal Securities Held as Investments of Government Accounts	-15,573	308,561	42,717	5,026,867	5,351,001	5,335,427
Net Federal Securities Held as Investments of Government Accounts	-76	1,600	-445	25,603	27,280	27,203
	-15,497	306,961	43,163	5,001,263	5,323,721	5,308,224
Total Borrowing from the Public	127,058	664,511	291,948	13,116,593	13,654,047	13,781,104
Accrued Interest Payable to the Public	-31,867	-11,775	-6,296	55,742	75,835	43,967
Allocations of Special Drawing Rights	29	-792	-2,655	49,574	48,753	48,782
Deposit Funds	-2,064	-202,022	6,704	228,549	28,590	26,527
Miscellaneous Liability Accounts (Includes Checks Outstanding Etc.)	4,488	5,433	5,636	8,179	9,124	13,612
Total Liability Accounts	97,643	455,355	295,337	13,458,637	13,816,349	13,913,992
Asset Accounts (Deduct)						
Cash and Monetary Assets:						
U.S. Treasury Operating Cash:						
Federal Reserve Account ¹	-97,823	73,643	-123,372	198,716	370,182	272,359
Balance	-97,823	73,643	-123,372	198,716	370,182	272,359
Special Drawing Rights:						
Total Holdings	31	-800	-2,689	50,332	49,501	49,532
SDR Certificates Issued to Federal Reserve Banks	.....	.....	.....	-5,200	-5,200	-5,200
Balance	31	-800	-2,689	45,132	44,301	44,332
Reserve Position on the U.S. Quota in the IMF:						
U.S. Subscription to International Monetary Fund:						
Direct Quota Payments	57,205	57,205	(**)	54,424	54,424	111,629
Maintenance of Value Adjustments	-714	-1,693	-3,167	4,705	3,726	3,012
Letter of Credit Issued to IMF	-57,962	-58,810	-1,518	-49,715	-50,563	-108,525
Dollar Deposits with the IMF	-132	-130	-1	-167	-165	-297
Receivable/Payable (-) for Interim Maintenance of Value Adjustments	686	1,515	2,463	93	922	1,608
Balance	-917	-1,913	-2,223	9,340	8,344	7,428
Loans to International Monetary Fund	-275	-1,291	-2,285	11,169	10,153	9,878
Other Cash and Monetary Assets	-175	99	-61	25,776	26,050	25,875
Total Cash and Monetary Assets	-99,159	69,738	-130,631	290,133	459,030	359,871
Non-Federal Securities of the National Railroad Retirement Investment Trust						
Net Activity, Guaranteed Loan Financing (See Schedule E)	-987	-1,225	-998	23,976	23,738	22,751
Net Activity, Direct Loan Financing (See Schedule E)	47	1,044	4,169	11,213	12,209	12,257
Miscellaneous Asset Accounts	5,697	32,820	37,461	1,140,284	1,167,407	1,173,104
	-569	-1,502	-1,227	331	-602	-1,171
Total Asset Accounts	-94,971	100,875	-91,225	1,465,936	1,661,782	1,566,811
Excess of Liabilities (+) or Assets (-)	192,614	354,480	386,563	11,992,701	12,154,567	12,347,181
Transactions Not Applied to Current Year's Surplus or Deficit (See Schedule A for Details)						
	.....	-1,475	(**)	.....	-1,475	-1,475
Total Budget and Off-Budget Federal Entities (Financing of Deficit (+) or Disposition of Surplus (-))	192,614	353,005	386,563	11,992,701	12,153,092	12,345,706

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

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

... No Transactions

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

Table 6. Schedule A-Analysis of Change in Excess of Liabilities of the U.S. Government, February 2016 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	12,154,560	11,992,531	11,554,591
Adjustments During Current Fiscal Year for Changes in Composition of Unified Budget:			
Revisions by Federal Agencies to the Prior Budget Results	7	170	8
Excess of Liabilities Beginning of Period (Current Basis)	12,154,567	11,992,701	11,554,600
Budget Surplus (-) or Deficit:			
Based on Composition of Unified Budget in Prior Fiscal Year	192,614	353,005	386,563
Total Surplus (-) or Deficit (Table 2)	192,614	353,005	386,563
Total-On-Budget (Table 2)	179,559	351,343	389,768
Total-Off-Budget (Table 2)	13,055	1,662	-3,205
Transactions Not Applied to Current Year's Surplus or Deficit:			
Premium/Discount on Buyback of U.S. Treasury Securities	.....	.....	(**)
Reclassification of Aged Unreconciled Accounts	.....	632	.....
Other	.....	843	.....
Total-Transactions Not Applied to Current Year's Surplus or Deficit	.....	1,475	(**)
Excess of Liabilities Close of Period	12,347,181	12,347,181	11,941,162

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

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

... No Transactions

Table 6. Schedule B-Securities Issued by Federal Agencies Under Special Financing Authorities, February 2016 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 Year	Prior Year	This Year	This Month	This Month
Agency Securities, Issued Under Special Financing Authorities:						
Obligations Guaranteed by the United States, Issued By:						
Department of Housing and Urban Development:						
Federal Housing Administration	.....	.....	.....	19	19	19
Obligations Not Guaranteed by the United States, Issued By:						
Legislative Branch:						
Architect of the Capitol	-8	-5	-12	98	101	93
Independent Agencies:						
Federal Communications Commission	.....	.....	.....	(**)	(**)	(**)
National Archives and Records Administration	-10	-10	-10	97	97	86
Tennessee Valley Authority	-167	356	247	23,878	24,401	24,234
Total Agency Securities	-185	341	226	24,091	24,618	24,432

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

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

... No Transactions

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, February 2016 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 US Treasury:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation	300	12,573	-3,830	7,917	20,191	20,490
Agricultural Credit Insurance Fund	189	758	710	10,379	10,948	11,137
Farm Storage Facility Loans	.....	115	77	960	1,075	1,075
Emergency Boll Weevil Loan Fund	.....	.....	.....	5	5	5
Rural Housing Service:						
Rural Housing Insurance	101	402	361	16,382	16,682	16,784
Rural Community Facility Loans Fund	57	709	341	6,397	7,049	7,106
Multifamily Housing Revitalization Loan Account	11	22	21	278	289	300
Rural Business - Cooperative Service:						
Rural Business and Industry Loans	.....	.....	.....	70	70	70
Rural Development Loan Fund	1	5	5	317	321	322
Rural Economic Development Loan Fund	3	16	22	210	222	226
Renewable Energy Guaranteed Loan Account	.....	.....	.....	(**)	(**)	(**)
Rural Microenterprise Investment Loans	.....	1	2	29	30	30
Rural Utilities Service:						
Rural Water and Waste Disposal Fund	53	363	336	12,720	13,029	13,082
Rural Electrification and Telecommunications Fund	36	151	175	12,092	12,206	12,243
Rural Telephone Bank	.....	.....	.....	248	248	248
Distance Learning and Telemedicine Program	.....	4	58	1,201	1,204	1,204
Foreign Agricultural Service	.....	.....	.....	688	688	688
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries Finance	1	33	73	505	537	538
State and Local Implementation Fund	.....	.....	4	.....	.....	.....
Department of Defense--Military Programs:						
Family Housing Improvement Loans	.....	50	39	1,507	1,557	1,557
Department of Education:						
College Housing and Academic Facilities Loans	.....	.....	(**)	29	29	29
Federal Direct Student Loans	8,133	73,308	83,086	943,636	1,008,811	1,016,944
Teach Grant Loans	.....	51	41	646	697	697
Temporary Student Loan Purchase Authority	.....	-469	-266	62,809	62,340	62,340
Federal Family Education Loans	.....	.....	.....	43,254	43,254	43,254
Department of Energy:						
Bonneville Power Administration Fund	53	216	327	4,649	4,812	4,865
Western Area Power Administration - Recovery Act	.....	.....	.....	97	97	97
Advanced Technology Vehicles Manufacturing Loans	.....	.....	.....	30	30	30
Title 17 Innovative Technology Loans	.....	24	14	186	209	209
Department of Health and Human Services:						
Consumer Operated and Oriented Plan	.....	53	163	1,061	1,114	1,114
Consumer Operated and Oriented Plan Program Contingency Fund	.....	49	206	244	293	293
Department of Homeland Security:						
National Flood Insurance Fund	.....	.....	-1,000	23,000	23,000	23,000
Disaster Assistance Loan Fund	.....	(**)	.....	20	20	20
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Low-Rent Public Housing - Loans and Other Expenses	.....	.....	.....	116	116	116
Native Hawaiian Housing Loans	.....	.....	.....	6	6	6
Housing Programs:						
Emergency Homeowners' Relief Fund	.....	.....	.....	2	2	2
Federal Housing Administration	.....	60	10	26,921	26,981	26,981
Green Retrofit Program for Multifamily Housing-Recovery Act	.....	.....	.....	3	3	3
Department of the Interior:						
Bureau of Indian Affairs and Bureau of Indian Education	.....	.....	(**)	6	6	6
Bureau of Reclamation Loan Fund	.....	.....	.....	33	33	33
Assistance to American Samoa Loan Fund	.....	(**)	.....	9	9	9
Department of Labor:						
Black Lung Disability Trust Fund	.....	.....	.....	4,427	4,427	4,427
Department of State:						

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, February 2016 and Other Periods - Continued

Classification	[\$ millions]					
	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
This Year		Prior Year	This Year	This Month		
Borrowing from the US Treasury: - Continued						
Repatriation Loans	(**)	(**)	1	4	4	4
Department of Transportation:						
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	137	678	638	8,014	8,555	8,692
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	4	27	32	959	981	986
Other	.....	.....	.....	(**)	(**)	(**)
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	(**)	1	10	67	68	68
Temporary Credit and Liquidity Program	.....	.....	.....	7,026	7,026	7,026
Troubled Asset Relief Program	.....	.....	-676	418	418	418
Small Business Lending Financing Fund	.....	.....	.....	2,462	2,462	2,462
Federal Financing Bank Revolving Fund	490	-963	295	58,050	56,597	57,087
Department of Veterans Affairs:						
Veterans Housing Benefit Program Fund	-88	-38	446	605	655	568
Native American Veteran Housing Fund	-3	1	9	69	73	71
Vocational Rehabilitation Loan Fund	3	3	1	1	1	4
Corps of Engineers:						
Washington Aqueduct	.....	(**)	(**)	1	1	1
Environmental Protection Agency:						
Abatement, Control, and Compliance Loan Program	.....	.....	.....	(**)	(**)	(**)
International Assistance Programs:						
International Security Assistance:						
Military Debt Reduction	.....	.....	.....	39	39	39
Agency for International Development:						
International Debt Reduction	.....	.....	.....	478	478	478
Development Credit Authority Loan Fund	.....	.....	.....	3	3	3
Overseas Private Investment Corporation	19	279	176	2,157	2,417	2,436
International Monetary Programs	.....	.....	.....	7,197	7,197	7,197
Small Business Administration:						
Business Loan Fund	.....	21	13	1,715	1,736	1,736
Disaster Loan Fund	.....	150	148	5,461	5,611	5,611
Independent Agencies:						
Export-Import Bank of the United States	61	2,277	584	22,725	24,941	25,002
National Credit Union Administration	.....	-600	.....	2,300	1,700	1,700
Presidio Trust	.....	.....	.....	48	48	48
Railroad Retirement Board:						
Social Security Equivalent Benefit Account	228	1,567	1,584	3,498	4,837	5,065
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities	.....	.....	.....	20	20	20
Total Borrowing from the US Treasury	9,790	91,899	84,235	1,306,402	1,388,510	1,398,301
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Utilities Service:						
Rural Electrification and Telecommunications Fund	510	1,181	-118	41,675	42,346	42,856
Department of Education:						
Historically Black College and University Capital Financing Fund	4	37	29	1,384	1,417	1,421
Department of Energy:						
Advanced Technology Vehicles Manufacturing Loans	.....	-163	-163	4,510	4,347	4,347
Title 17 Innovative Technology Loans	-45	68	-232	11,019	11,132	11,087
Department of Health and Human Services:						
Health Maintenance Organization Loan and Loan Guarantee Fund	.....	.....	.....	(**)	(**)	(**)
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration	10	101	72	102	193	203
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	6	61	13	125	180	186
Department of Veterans Affairs:						
Guaranteed Transitional Housing Loans for Homeless Veterans	.....	(**)	(**)	5	4	4
Independent Agencies:						
Postal Service	.....	.....	.....	15,000	15,000	15,000
Total Borrowing from the Federal Financing Bank	485	1,285	-399	73,820	74,620	75,105

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

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

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

... No Transactions

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

Table 6. Schedule D-Investments of Federal Government Accounts in Federal Securities, February 2016 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	.....	.....	39	182	182	182
Department of Commerce	.....	3	3	.....	3	3
Department of Defense--Military Programs:						
Defense Cooperation Account	.....	.....	(**)	8	8	8
Department of Energy	-36	269	-12	55,685	55,990	55,954
Department of Health and Human Services	3,869	3,874	5	2,053	2,058	5,927
Department of Homeland Security	265	485	142	255	475	740
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund	683	4,128	5,137	14,733	18,177	18,860
Government National Mortgage Association:						
Guarantees of Mortgage-Backed Securities	3	-197	(**)	12,923	12,723	12,726
Department of the Interior	80	665	772	7,349	7,933	8,013
Department of Labor	-445	3,821	1,250	18,534	22,800	22,355
Department of State:						
Foreign Service Retirement and Disability Fund	(**)	1	.....	1	2	2
Department of Transportation	60	-9	-54	2,168	2,099	2,160
Department of the Treasury	4	1,359	19	27,577	28,932	28,936
Department of Veterans Affairs:						
Veterans Reopened Insurance Fund	-3	-9	-10	170	164	161
Servicemen'S Group Life Insurance Fund	.....	(**)	(**)	1	1	1
Other Defense Civil Programs:						
Uniformed Services Retiree Health Care Fund	-558	6,844	5,309	205,793	213,195	212,637
Office of Personnel Management:						
Postal Service Contributions	.....	5,507	765	45,237	50,744	50,744
Independent Agencies:						
Federal Deposit Insurance Corporation:						
Deposit Insurance Fund	-88	2,711	3,261	60,096	62,895	62,806
FSLIC Resolution Fund	(**)	(**)	(**)	828	828	828
Federal Housing Finance Agency	-10	19	19	62	91	81
National Credit Union Administration	41	254	377	12,177	12,391	12,431
Postal Service	25	822	1,083	7,163	7,960	7,985
Tennessee Valley Authority	(**)	(**)	(**)	25	25	25
Other						
Treasury Securities	274	115	261	17,961	17,802	18,076
Other	58	85	-1,070	12,601	12,628	12,686
Total Treasury Securities	4,222	30,748	17,296	503,579	530,105	534,327
Total Federal Funds	4,222	30,748	17,296	503,579	530,105	534,327
Trust Funds:						
Legislative Branch:						
Library of Congress	-1	-2	-4	23	21	21
United States Tax Court	(**)	(**)	(**)	11	11	12
Other	(**)	3	2	28	31	31
Judicial Branch:						
Judicial Retirement Funds	-9	101	62	1,082	1,193	1,184
Department of Agriculture	.....	.....	.....	6	6	6
Department of Defense--Military Programs:						
Voluntary Separation Incentive Fund	29	25	21	182	178	208
Other	-45	550	3	323	918	872
Department of Health and Human Services:						
Federal Hospital Insurance Trust Fund	-5,776	-1,237	-16,159	195,458	199,997	194,221
Federal Supplementary Medical Insurance Trust Fund	271	3,712	-6,623	66,128	69,570	69,841
Other	-3	76	44	3,482	3,560	3,558
Department of Homeland Security	187	291	402	6,185	6,290	6,477
Department of the Interior	14	23	-1	9	18	32
Department of Labor:						
Unemployment Trust Fund	3,413	662	1,305	44,368	41,617	45,030
Other	34	-5	2	56	17	51
Department of State:						
Foreign Service Retirement and Disability Fund	-47	109	120	18,144	18,300	18,253
Other	(**)	-1	-4	47	47	46
Department of Transportation:						

Table 6. Schedule D-Investments of Federal Government Accounts in Federal Securities, February 2016 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						
Airport and Airway Trust Fund	287	258	722	12,716	12,687	12,974
Highway Trust Fund	1,088	68,452	-1,613	7,667	75,032	76,120
Department of the Treasury	-107	-423	221	2,409	2,093	1,986
Department of Veterans Affairs:						
General Post Fund, National Homes	.....	.....	14	106	106	106
National Service Life Insurance	-62	-226	-274	4,903	4,739	4,677
United States Government Life Insurance Fund	(**)	-1	-1	6	5	5
Veterans Special Life Insurance Fund	-14	-22	-20	1,785	1,778	1,764
Corps of Engineers	118	606	576	8,760	9,247	9,365
Other Defense Civil Programs:						
Military Retirement Fund	-2,687	70,336	50,298	530,960	603,983	601,296
Other	5	-79	-106	1,420	1,336	1,341
Environmental Protection Agency	-44	241	792	5,731	6,016	5,972
National Aeronautics and Space Administration	1	(**)	(**)	16	16	16
Office of Personnel Management:						
Civil Service Retirement and Disability Fund						
Treasury Securities	-3,860	134,069	-6,505	731,267	869,196	865,336
Employees Life Insurance Fund	119	623	212	43,958	44,462	44,581
Employees and Retired Employees Health Benefits Fund	217	262	-519	23,021	23,066	23,283
Social Security Administration:						
Federal Old-Age and Survivors Insurance Trust Fund	-12,712	7,679	16,882	2,766,649	2,787,040	2,774,328
Federal Disability Insurance Trust Fund	-319	-8,085	-14,649	41,638	33,872	33,553
Independent Agencies:						
Harry S Truman Scholarship Foundation	7	-2	(**)	54	45	52
Japan-United States Friendship Commission	.....	.....	.....	38	38	38
Railroad Retirement Board						
Treasury Securities	-78	-444	-56	2,755	2,389	2,311
Agency Securities	-1	(**)	1	5	6	5
Other						
Treasury Securities	180	258	275	1,892	1,970	2,150
Total Treasury Securities	-19,794	277,812	25,420	4,523,283	4,820,890	4,801,095
Total Agency Securities	-1	(**)	1	5	6	5
Total Trust Funds	-19,795	277,812	25,421	4,523,288	4,820,896	4,801,100
Grand Total	-15,573	308,561	42,717	5,026,867	5,351,001	5,335,427

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

Note: Investments are in Treasury securities unless otherwise noted.

... No Transactions

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

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, February 2016 and Other Periods

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Guaranteed Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation Export Fund	-1	-16	-16	262	247	247
Agricultural Credit Insurance Fund	-3	-7	-5	-205	-209	-212
Natural Resources Conservation Service:						
Agricultural Resource Conservation Demonstration Program	.....	.....	.....	(**)	(**)	(**)
Rural Housing Service:						
Rural Community Facility Loans	2	(**)	3	-17	-20	-18
Rural Housing Insurance Fund	15	-13	68	-3,701	-3,730	-3,714
Rural Business - Cooperative Service:						
Rural Business and Industry Loans	-10	-22	-31	-346	-358	-368
Renewable Energy Guaranteed Loan Account	(**)	-6	-8	-22	-28	-28
Biorefinery Assistance Loan Account	(**)	(**)	(**)	-28	-28	-29
Rural Utilities Service:						
Rural Water and Waste Disposal Fund	(**)	(**)	(**)	-25	-25	-25
Department of Commerce:						
General Administration:						
Emergency Oil, Gas, and Steel Account	.....	.....	.....	5	5	5
Department of Defense--Military Programs	.....	.....	(**)	-67	-67	-67
Department of Education:						
Office of Student Financial Assistance:						
Federal Family Education Loans	-482	-1,779	-2,212	35,149	33,852	33,371
Department of Energy:						
Title 17 Innovative Technology Loans	.....	.....	-13	-225	-225	-225
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health Center Loans	.....	.....	.....	-2	-2	-2
Health Education Assistance Loans	.....	.....	.....	-70	-70	-70
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian Housing Loans	-1	-9	(**)	-159	-166	-168
Native Hawaiian Housing Loans	(**)	(**)	(**)	2	2	2
Community Planning and Development:						
Community Development Loans	.....	.....	.....	-114	-114	-114
Housing Programs:						
FHA-Mutual Mortgage Insurance Loans	700	3,668	4,748	-8,107	-5,139	-4,439
FHA-General and Special Risk Fund	175	836	1,158	-1,527	-867	-692
Home Ownership Preservation Entity Fund	(**)	-1	2	-16	-17	-17
Government National Mortgage Association:						
Guarantees of Mortgage-Backed Securities	-193	-862	-448	6,114	5,444	5,252
Department of the Interior:						
Bureau of Indian Affairs and Bureau of Indian Education	(**)	-3	2	-42	-45	-45
Department of Transportation:						
Office of the Secretary:						
Minority Business Resource Center Fund	.....	.....	(**)	(**)	(**)	(**)
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	.....	.....	.....	(**)	(**)	(**)
Maritime Administration:						
Maritime Guaranteed Loan (Title XI) Fund	-22	-48	.....	-200	-226	-248
Department of the Treasury:						
Departmental Offices:						
Air Transportation Stabilization Fund	.....	.....	.....	(**)	(**)	(**)
Troubled Assets Insurance Financing Fund	.....	.....	.....	(**)	(**)	(**)
Troubled Asset Relief Program	.....	(**)	.....	-11	-11	-11
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	-63	-275	-267	-9,008	-9,220	-9,283
International Assistance Programs:						
Agency for International Development:						

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, February 2016 and Other Periods - Continued

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Guaranteed Loan Financing Activity: - Continued						
Ukraine Export Credit Insurance Fund	.....	.....	.....	-771	-771	-771
Loan Guarantees to Israel	.....	.....	.....	-1,321	-1,321	-1,321
Urban and Environmental Credit Guaranteed Loans	(**)	1	1	-49	-48	-48
Microenterprise and Small Enterprise Development	.....	.....	.....	(**)	(**)	(**)
Development Credit Authority Loan Fund	-1	-4	-2	-66	-69	-70
Loan Guarantees to Egypt	.....	.....	.....	-555	-555	-555
Tunisia Loan Fund	.....	-1	.....	-446	-447	-447
Overseas Private Investment Corporation	-4	-59	-30	287	232	228
Small Business Administration:						
Business Loan Fund	-84	-472	1,158	-1,752	-2,141	-2,224
Independent Agencies:						
Export-Import Bank of the United States	17	116	63	-1,752	-1,653	-1,636
Net Activity, Guaranteed Loan Financing	47	1,044	4,169	11,213	12,209	12,257
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural Credit Insurance Fund	59	-11	-194	8,434	8,364	8,423
Farm Storage Facility Loans	(**)	2	-2	780	782	782
Apple Loans Fund	.....	.....	(**)	(**)	(**)	(**)
Emergency Boll Weevil Loan Fund	.....	.....	.....	5	5	5
Rural Housing Service:						
Rural Community Facility Loans Fund	20	461	138	5,301	5,742	5,762
Rural Housing Insurance Fund	-62	-199	-189	15,361	15,224	15,162
Multifamily Housing Revitalization Loan Account	4	9	9	246	250	255
Rural Business - Cooperative Service:						
Rural Business and Industry Loan Fund	(**)	(**)	(**)	24	23	23
Rural Development Loan Fund	(**)	-10	-10	285	275	275
Rural Economic Development Loan Fund	1	3	13	168	170	171
Rural Microenterprise Investment Loans	(**)	(**)	1	26	26	26
Rural Utilities Service:						
Rural Water and Waste Disposal Loans	12	-83	-108	10,880	10,786	10,797
Rural Electrification and Telecommunications Fund	364	-360	-783	47,409	46,684	47,048
Rural Telephone Bank	-3	-19	-18	215	199	196
Distance Learning and Telemedicine Program	-10	-54	-8	942	898	889
Rural Development Insurance Fund	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 Direct Loan Fund	-3	-61	-63	603	545	542
International Debt Reduction	(**)	-3	-3	-14	-17	-18
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries Finance	-4	-17	45	503	489	485
Department of Defense--Military Programs	-6	20	16	1,507	1,533	1,527
Department of Education:						
Office of Postsecondary Education:						
College Housing and Academic Facilities Loans	(**)	(**)	(**)	4	4	4
Historically Black College and University Capital Financing Fund	4	40	32	1,237	1,273	1,277
Office of Student Financial Assistance:						
Federal Direct Student Loans	6,567	36,506	46,244	883,419	913,359	919,926
Teach Grant Loans	9	23	28	630	644	653
Temporary Student Loan Purchase Authority	-996	-4,215	-4,903	95,063	91,844	90,848
Department of Energy:						
Advanced Technology Vehicles Manufacturing Loans	.....	-163	-163	4,398	4,236	4,236
Title 17 Innovative Technology Loans	-15	152	-125	10,149	10,317	10,301
Department of Health and Human Services:						
Consumer Operated and Oriented Plan	13	117	131	987	1,091	1,104
Consumer Operated and Oriented Plan Program Contingency Fund	(**)	64	112	199	263	263
Department of Homeland Security:						
Disaster Assistance Loan Fund	(**)	-1	(**)	-70	-71	-71
Department of Housing and Urban Development:						

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, February 2016 and Other Periods - Continued

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Direct Loan Financing Activity: - Continued						
Housing Programs:						
Emergency Homeowners' Relief Fund	(**)	(**)	(**)	(**)	(**)	(**)
FHA-Mutual Mortgage Insurance Loans	.....	(**)	.....	-6	-6	-6
FHA-General and Special Risk Fund	18	113	79	112	207	225
Green Retrofit Program for Multifamily Housing Fund	.....	-1	-3	-2	-3	-3
Department of the Interior:						
Bureau of Reclamation	.....	.....	.....	34	34	34
Bureau of Indian Affairs and Bureau of Indian Education	(**)	(**)	(**)	4	4	4
Assistance to American Samoa Loan Fund	(**)	(**)	.....	9	9	9
Department of State:						
Administration of Foreign Affairs:						
Repatriation Loans	(**)	-1	-1	(**)	(**)	(**)
Department of Transportation:						
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	136	413	-558	7,416	7,693	7,828
Tiger Tifia Loan Fund	.....	(**)	8	596	596	596
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	-51	-56	15	936	932	880
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	6	60	19	191	245	251
GSE Mortgage-Backed Securities Purchase Program	.....	.....	.....	4,613	4,613	4,613
Temporary Credit and Liquidity Program	-39	-452	-417	6,881	6,468	6,429
Troubled Asset Relief Program	-6	-25	-1,639	278	259	253
Small Business Lending Program	-278	-1,475	-322	2,353	1,157	879
Bureau of the Fiscal Service	.....	.....	.....	(**)	(**)	(**)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	-2	-18	-27	511	496	493
Native American Veteran Housing Fund	(**)	-1	(**)	65	64	64
Transitional Housing Loans	.....	(**)	(**)	(**)	(**)	(**)
Vocational Rehabilitation Loan Fund	(**)	(**)	(**)	1	1	1
Environmental Protection Agency:						
Abatement, Control, and Compliance Loan Program	.....	.....	(**)	(**)	(**)	(**)
International Assistance Programs:						
International Security Assistance:						
Foreign Military Loan Program	.....	(**)	.....	-16	-16	-16
Military Debt Reduction	.....	.....	.....	39	39	39
Agency for International Development:						
International Debt Reduction	(**)	-11	-23	57	46	46
Overseas Private Investment Corporation	3	103	34	1,519	1,618	1,622
International Monetary Programs	.....	-1	-1	-276	-276	-276
Small Business Administration:						
Business Loan Fund	-1	-3	8	160	157	157
Disaster Loan Fund	-43	-223	-210	5,147	4,967	4,924
Independent Agencies:						
Export-Import Bank of the United States	-1	2,194	296	19,901	22,096	22,095
Federal Communications Commission:						
Spectrum Auction Loan Fund	3	3	(**)	-3	-3	(**)
Net Activity, Direct Loan Financing	5,697	32,820	37,461	1,140,277	1,167,400	1,173,097

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

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

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

... No Transactions

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

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Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2016

Classification	[\$ millions]												Fiscal Year to Date	Comparable Period Prior F.Y.	
	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.			
Receipts:															
Individual Income Taxes	109,220	93,615	148,727	181,230	64,732									597,524	555,461
Corporation Income Taxes	4,256	3,673	76,971	7,194	-3,457									88,636	101,634
Social Insurance and Retirement Receipts:															
Employment and General Retirement	74,382	80,442	77,872	99,198	78,850									410,744	393,090
Unemployment Insurance	2,156	4,830	343	2,214	6,269									15,812	16,521
Other Retirement	311	297	370	298	329									1,605	1,476
Excise Taxes	5,577	7,568	6,723	6,122	6,661									32,652	32,853
Estate and Gift Taxes	2,132	1,713	2,188	1,270	1,320									8,623	7,268
Customs Duties	3,435	2,887	2,891	3,047	2,540									14,800	14,789
Miscellaneous Receipts	9,577	9,944	33,546	13,005	11,902									77,974	62,521
Total--Receipts This Year	211,046	204,968	349,631	313,579	169,147									1,248,371	.....
(On-Budget)	155,934	145,440	292,239	237,261	108,015									938,889	.....
(Off-Budget)	55,112	59,528	57,392	76,318	61,132									309,482	.....
<i>Total--Receipts Prior Year</i>	<i>212,719</i>	<i>191,436</i>	<i>335,327</i>	<i>306,742</i>	<i>139,388</i>									<i>.....</i>	<i>1,185,613</i>
<i>(On-Budget)</i>	<i>160,464</i>	<i>135,169</i>	<i>280,293</i>	<i>233,755</i>	<i>79,456</i>									<i>.....</i>	<i>889,138</i>
<i>(Off-Budget)</i>	<i>52,255</i>	<i>56,267</i>	<i>55,034</i>	<i>72,987</i>	<i>59,932</i>									<i>.....</i>	<i>296,475</i>
Outlays:															
Legislative Branch	405	338	372	342	392									1,849	1,760
Judicial Branch	611	584	702	559	613									3,069	2,923
Department of Agriculture:															
Commodity Credit Corporation	4,881	4,225	2,063	793	115									12,076	8,058
Foreign Agricultural Service	119	65	67	87	295									632	561
Other	12,388	11,698	12,202	10,086	10,704									57,078	58,902
Department of Commerce	644	748	781	662	980									3,816	3,454
Department of Defense--Military Programs:															
Military Personnel	27,854	6,582	14,976	6,459	10,856									66,726	72,034
Operation and Maintenance	17,085	19,149	21,082	17,999	18,885									94,200	98,173
International Reconstruction and Other Assistance															
	(**)	(**)									(**)	(**)
Procurement	6,107	11,111	10,382	8,741	7,191									43,532	40,920
Research, Development, Test, and Evaluation	4,190	4,356	6,690	4,586	4,718									24,540	23,994
Military Construction	898	574	700	205	639									3,017	3,448
Family Housing	171	98	73	134	115									592	458
Revolving and Management Funds	425	-385	998	-693	-238									107	184
Other	974	-57	-826	-68	424									447	-1,089
Total Department of Defense--Military Programs	57,705	41,427	54,075	37,363	42,591									233,160	238,120
Department of Education	3,470	5,500	5,063	8,668	9,016									31,716	28,534
Department of Energy	2,544	1,389	2,399	1,838	1,671									9,840	10,174
Department of Health and Human Services:															
National Institutes of Health	2,218	2,336	2,380	2,255	2,358									11,548	11,787
Centers for Medicare and Medicaid Services:															
Grants to States for Medicaid	32,349	26,704	32,335	28,464	28,998									148,850	140,262
Federal Hospital Insurance Trust Fund	30,085	14,894	23,795	21,815	23,497									114,085	121,375
Federal Supplementary Medical Insurance Trust Fund	53,529	15,437	29,638	28,101	29,488									156,194	156,193
Other	33,999	18,861	27,828	28,654	23,589									132,931	120,824
Administration for Children and Families	3,599	3,967	4,428	4,171	4,203									20,367	20,037
Other	-38,865	-21,258	-32,490	-30,838	-26,619									-150,070	-136,561
Department of Homeland Security	3,812	3,158	4,083	3,011	4,461									18,525	17,702
Department of Housing and Urban Development	3,216	3,406	3,554	3,334	3,151									16,661	15,001
Department of the Interior	915	780	939	888	927									4,450	4,613
Department of Justice	2,167	2,381	1,684	2,099	2,864									11,195	9,583
Department of Labor:															
Unemployment Trust Fund	2,532	2,704	3,395	3,332	3,585									15,548	15,795
Other	-5,681	1,117	1,637	1,393	592									-942	2,303
Department of State	2,583	2,220	2,165	1,664	1,726									10,359	10,388
Department of Transportation:															
Highway Trust Fund	2,238	4,499	3,281	2,400	2,591									15,009	15,115
Other	1,961	2,959	3,685	2,183	2,707									13,495	12,611
Department of the Treasury:															
Interest on Treasury Debt Securities (Gross)	16,790	21,391	85,679	21,311	18,785									163,956	146,848

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2016 - Continued

Classification	[\$ millions]												Fiscal Year to Date	Comparable Period Prior F.Y.	
	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.			
Outlays: - Continued															
Other	4,497	6,441	3,321	6,206	61,081									81,546	66,521
Department of Veterans Affairs:															
Compensation and Pensions	12,313	596	12,441	472	6,533									32,354	35,806
National Service Life	68	55	75	66	57									322	375
Other	8,252	6,051	8,615	6,353	6,979									36,250	34,569
Corps of Engineers	86	665	596	516	514									2,377	2,765
Other Defense Civil Programs	9,508	1,266	9,818	1,297	5,420									27,309	33,948
Environmental Protection Agency	848	828	801	812	672									3,961	2,668
Executive Office of the President	31	30	39	30	33									163	160
General Services Administration	-34	-188	178	-251	-221									-517	-600
International Assistance Programs:															
International Security Assistance	672	1,376	1,025	2,626	730									6,429	6,692
Multilateral Assistance	19	297	18	1	-4									331	2,634
Agency for International Development	-27	749	469	182	655									2,029	2,481
Other	-981	260	529	-799	-46									-1,036	1,066
National Aeronautics and Space Administration	1,318	1,560	2,265	1,206	1,473									7,822	7,558
National Science Foundation	538	540	510	467	579									2,635	2,433
Office of Personnel Management	8,129	7,339	7,090	7,827	7,350									37,734	38,223
Small Business Administration	68	66	74	70	79									357	-1,293
Social Security Administration:															
Federal Old-Age and Survivors Insurance Trust Fund (Off-Budget)	62,644	62,814	83,267	43,627	63,572									315,923	302,445
Federal Disability Insurance Trust Fund (Off-Budget)	12,117	11,882	18,360	6,150	12,137									60,647	60,145
Other	9,030	361	9,091	312	4,714									23,508	27,670
Independent Agencies:															
Deposit Insurance Fund	429	-867	-2,376	83	88									-2,644	-3,240
FSLIC Resolution Fund	(**)	(**)	514	(**)	(**)									515	1
Postal Service:															
Off-Budget:															
Public Enterprise Funds	305	824	-267	-288	25									599	-1,205
Other	51	.....	(**)	213	.....									264	259
Other	.....	41	.....	55	.....									96	100
Tennessee Valley Authority	-8	272	170	9	-181									261	146
Other	3,136	1,627	2,625	3,167	3,378									13,932	13,982
Undistributed Offsetting Receipts:															
Employer Share, Employee Retirement	-19,208	-5,420	-5,970	-5,486	-6,068									-42,152	-40,789
Interest Received by Trust Funds	3,580	-1,015	-64,689	-1,195	-718									-64,036	-57,911
Rents and Royalties on the Outer Continental Shelf Lands	12	-457	-255	56	-353									-998	-1,796
Other	(**)	(**)	.....	(**)	.....									(**)	(**)
Totals This Year:															
Total Outlays	347,604	269,520	364,075	258,416	361,761									1,601,375	.....
(On-Budget)	282,113	195,509	309,049	215,987	287,574									1,290,232	.....
(Off-Budget)	65,492	74,011	55,026	42,428	74,187									311,144	.....
Total-Surplus (+) or Deficit (-)	-136,558	-64,552	-14,444	55,163	-192,614									-353,005	.....
(On-Budget)	-126,178	-50,069	-16,810	21,274	-179,559									-351,343	.....
(Off-Budget)	-10,380	-14,483	2,366	33,890	-13,055									-1,662	.....
Total Borrowing from the Public	-55,980	524,795	83,393	-14,755	127,058									664,511	291,948
<i>Total-Outlays Prior Year</i>	<i>334,432</i>	<i>248,254</i>	<i>333,463</i>	<i>324,289</i>	<i>331,738</i>									<i>.....</i>	<i>1,572,175</i>
<i>(On-Budget)</i>	<i>271,514</i>	<i>178,516</i>	<i>311,588</i>	<i>257,510</i>	<i>259,778</i>									<i>.....</i>	<i>1,278,906</i>
<i>(Off-Budget)</i>	<i>62,918</i>	<i>69,738</i>	<i>21,875</i>	<i>66,779</i>	<i>71,960</i>									<i>.....</i>	<i>293,269</i>
<i>Total-Surplus (+) or Deficit (-) Prior Year</i>	<i>-121,713</i>	<i>-56,818</i>	<i>1,864</i>	<i>-17,546</i>	<i>-192,350</i>									<i>.....</i>	<i>-386,563</i>
<i>(On-Budget)</i>	<i>-111,050</i>	<i>-43,347</i>	<i>-31,295</i>	<i>-23,755</i>	<i>-180,321</i>									<i>.....</i>	<i>-389,768</i>
<i>(Off-Budget)</i>	<i>-10,663</i>	<i>-13,471</i>	<i>33,159</i>	<i>6,208</i>	<i>-12,028</i>									<i>.....</i>	<i>3,205</i>

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

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

... No Transactions

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of February 29, 2016

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities Held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of
							This Year	This Month	
Trust Receipts, Outlays, and Investments Held:									
Airport and Airway	1,361	1,141	220	5,319	5,705	-386	12,716	12,687	12,974
Black Lung Disability	38	17	21	207	69	138	.....	.....	.....
Federal Disability Insurance	11,861	12,137	-276	52,333	60,647	-8,314	41,638	33,872	33,553
Federal Employees Life and Health	.....	-425	425	.....	-879	879	66,979	67,528	67,864
Federal Employees Retirement	3,000	6,910	-3,910	28,644	34,970	-6,326	750,505	888,700	884,784
Federal Hospital Insurance	17,899	23,621	-5,721	112,691	114,640	-1,949	195,458	199,997	194,221
Federal Old-Age and Survivors Insurance	50,818	63,572	-12,754	323,437	315,923	7,515	2,766,649	2,787,040	2,774,328
Federal Supplementary Medical Insurance	29,721	29,488	233	156,995	156,194	801	66,128	69,570	69,841
Hazardous Substance Superfund	20	25	-5	844	461	383	5,206	5,557	5,510
Highways	4,046	3,254	792	85,637	19,069	66,568	7,667	75,032	76,120
Military Advances	2,545	2,392	153	13,804	12,325	1,479	.....	.....	.....
Military Retirement	2,121	4,806	-2,684	92,312	23,829	68,483	530,960	603,983	601,296
Railroad Retirement	-150	1,117	-1,266	2,467	5,628	-3,161	2,759	2,395	2,316
Unemployment	6,334	3,601	2,733	16,551	15,614	937	44,368	41,617	45,030
Veterans Life Insurance	12	82	-70	133	379	-246	6,694	6,522	6,445
All Other Trust	1,027	387	640	3,211	2,196	1,015	25,561	26,397	26,818
Total Trust Fund Receipts and Outlays and Investments Held from Table 6-D	130,654	152,125	-21,471	894,584	766,771	127,814	4,523,288	4,820,896	4,801,100
Less: Interfund Transactions	39,303	39,303	.....	443,537	443,537	.....	.....	.....	.....
Trust Fund Receipts and Outlays on the Basis of Tables 4 & 5	91,351	112,823	-21,471	451,048	323,234	127,814			
Total Federal Fund Receipts and Outlays	77,842	248,985	-171,143	797,573	1,278,392	-480,819			
Less: Interfund Transactions	46	46	.....	250	250	.....		
Federal Fund Receipts and Outlays on the Basis of Table 4 & 5	77,795	248,938	-171,143	797,323	1,278,142	-480,819			
Net Budget Receipts & Outlays	169,147	361,761	-192,614	1,248,371	1,601,375	-353,005			

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

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

receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.
... No Transactions

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, February 2016 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year to Date	Comparable Period Prior Fiscal Year
Receipts			
Individual Income Taxes	64,732	597,524	555,461
Corporation Income Taxes	-3,457	88,636	101,634
Social Insurance and Retirement Receipts:			
Employment and General Retirement	78,850	410,744	393,090
Unemployment Insurance	6,269	15,812	16,521
Other Retirement	329	1,605	1,476
Excise Taxes	6,661	32,652	32,853
Estate and Gift Taxes	1,320	8,623	7,268
Customs Duties	2,540	14,800	14,789
Miscellaneous Receipts	11,902	77,974	62,521
Total	169,147	1,248,371	1,185,613
Net Outlays			
National Defense	44,310	244,643	249,454
International Affairs	3,441	18,488	23,681
General Science, Space, and Technology	2,412	12,328	11,770
Energy	-174	1,116	2,783
Natural Resources and Environment	3,123	15,096	12,916
Agriculture	1,317	20,408	17,780
Commerce and Housing Credit	973	-1,057	-11,691
Transportation	6,927	34,985	33,908
Community and Regional Development	1,819	8,244	9,500
Education, Training, Employment, and Social Services	13,322	44,901	41,741
Health	39,897	202,118	190,020
Medicare	45,399	232,437	242,958
Income Security	91,822	233,507	239,908
Social Security	75,699	376,563	362,596
Veterans Benefits and Services	13,835	69,287	71,010
Administration of Justice	5,738	23,255	20,982
General Government	-502	5,850	4,346
Net Interest	18,824	102,355	91,096
Undistributed Offsetting Receipts	-6,421	-43,150	-42,585
Total	361,761	1,601,375	1,572,175

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

Explanatory Notes

1. Flow of Data into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

Scheduled Release

**The release date for the March 2016 Statement
will be 2:00 p.m. EST April 12, 2016.**

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

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