



Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

For Fiscal Year 2017 Through **August 31, 2017**, and Other Periods

Highlight

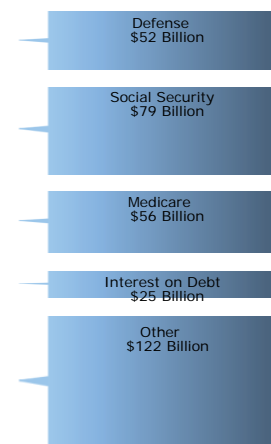
The budget estimates provided in Tables 2 and 3 are based on the Mid-Session Review of the FY 2018 Budget, which was released by the Office of Management and Budget on July 14, 2017.

Receipts, Outlays, and Surplus/Deficit for August 2017

Receipts by Source:

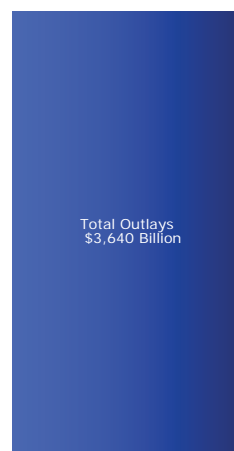
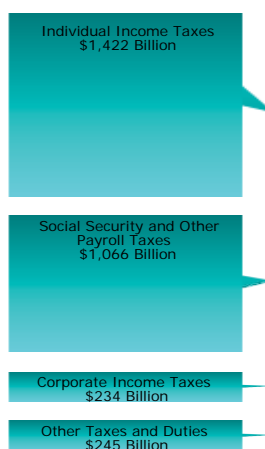


Outlays by Function:

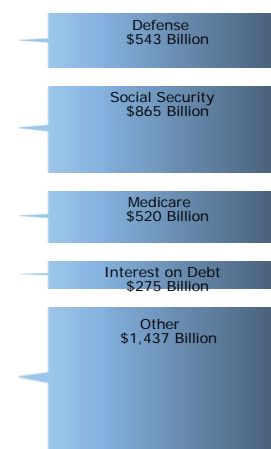


Cumulative Receipts, Outlays, and Surplus/Deficit through Fiscal Year 2017

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 2016 and 2017, by Month

	[\$ millions]		
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 2016			
October	211,046	347,604	136,558
November	204,968	267,837	62,869
December	349,631	364,075	14,444
January	313,579	258,416	-55,163
February	169,147	361,757	192,610
March	227,848	335,891	108,043
April	438,432	331,977	-106,455
May	224,604	277,111	52,507
June	329,572	323,320	-6,252
July	209,998	322,817	112,819
August	231,327	338,438	107,112
September	356,623	323,178	-33,445
Year-to-Date	3,266,774	3,852,420	585,646
FY 2017			
October	221,692	267,523	45,831
November	199,875	336,544	136,669
December	319,204	346,540	27,336
January	344,069	292,812	-51,257
February	171,713	363,757	192,044
March	216,584	392,816	176,233
April	455,605	273,177	-182,428
May	240,418	328,841	88,423
June	338,660	428,894	90,233
July	232,040	274,980	42,939
August	226,311	334,000	107,689
Year-to-Date	2,966,172	3,639,882	673,711

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, August 2017 and Other Periods

Classification	[\$ millions]				
	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Comparable Prior Period Year to Date (2016)	Budget Estimates Next Fiscal Year (2018) ¹
Total On-Budget and Off-Budget Results:					
Total Receipts	226,311	2,966,172	3,343,640	2,910,151	3,514,482
On-Budget Receipts	161,070	2,187,527	2,492,983	2,169,486	2,630,389
Off-Budget Receipts	65,241	778,644	850,657	740,665	884,093
Total Outlays	334,000	3,639,882	4,045,306	3,529,243	4,103,979
On-Budget Outlays	256,816	2,916,259	3,237,904	2,829,345	3,244,698
Off-Budget Outlays	77,184	723,623	807,402	699,898	859,281
Total Surplus (+) or Deficit (-)	-107,689	-673,711	-701,666	-619,092	-589,497
On-Budget Surplus (+) or Deficit (-)	-95,746	-728,732	-744,921	-659,859	-614,309
Off-Budget Surplus (+) or Deficit (-)	-11,943	+55,021	+43,255	+40,767	+24,812
Total On-Budget and Off-Budget Financing	107,689	673,711	701,666	619,092	589,497
Means of Financing:					
Borrowing from the Public	23,797	206,079	753,408	983,343	678,472
Reduction of Operating Cash, Increase (-)	133,622	297,910	3,312	-90,230	.....
By Other Means	-49,731	169,722	-55,054	-274,022	-88,975

¹ These estimates are based on the FY 2018 Mid-Session Review, released by the Office of Management and Budget on July 14, 2017.

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 2016 and 2017
[\$ billions]

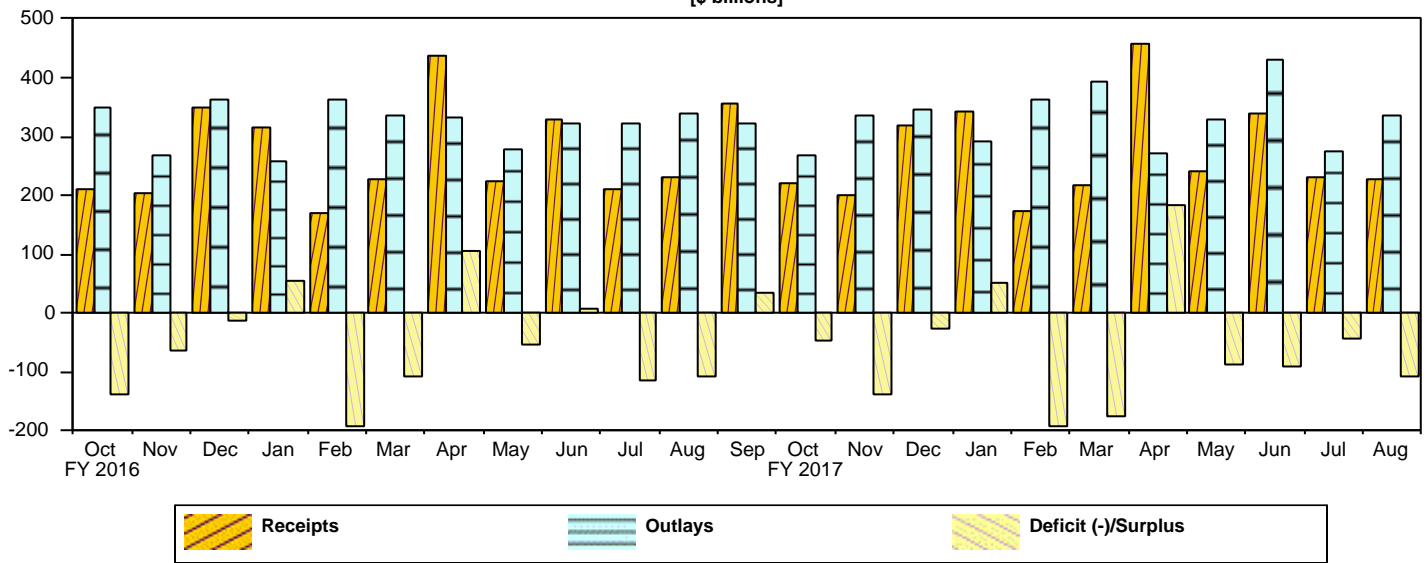


Figure 2. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Cumulative, Fiscal Years 2016 and 2017
[\$ billions]

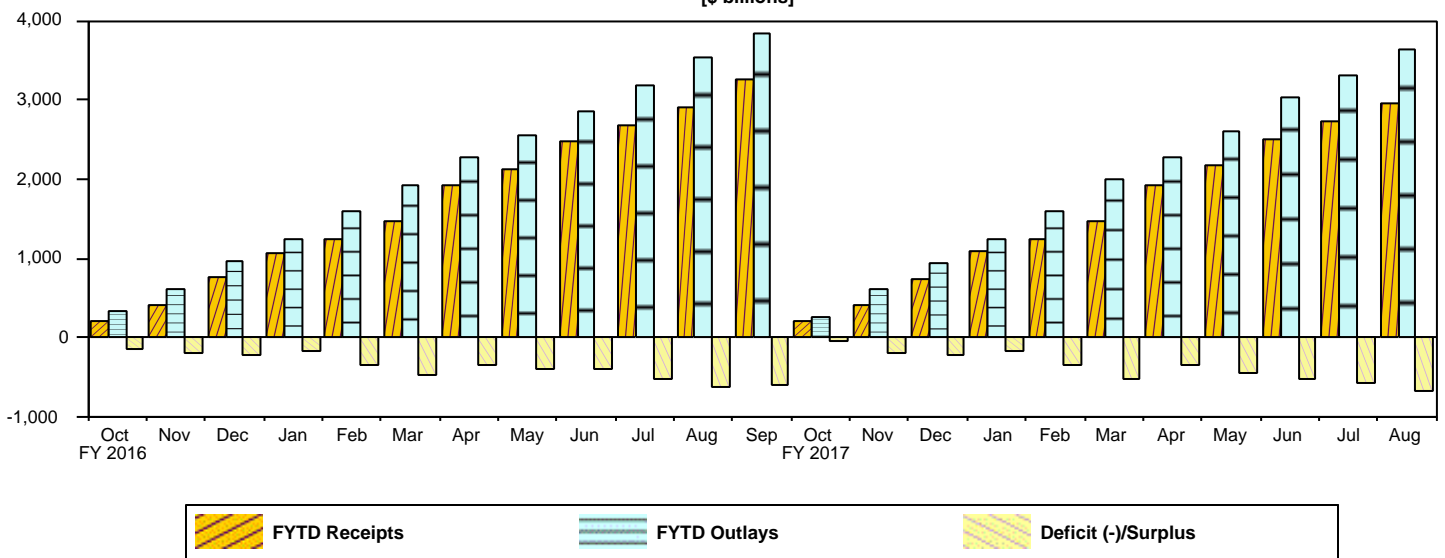


Figure 3. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 2016 and 2017
[\$ billions]

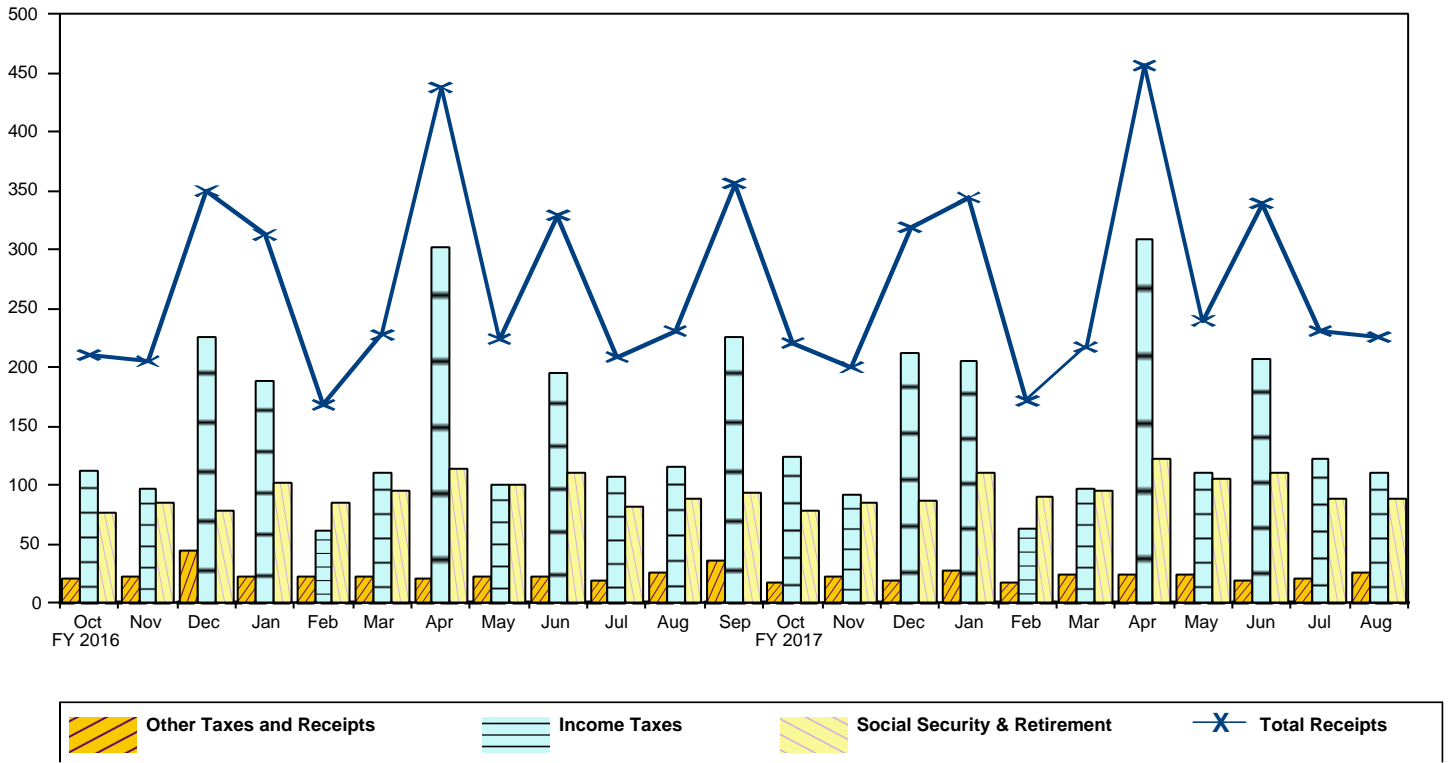


Figure 4. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 2016 and 2017
[\$ billions]

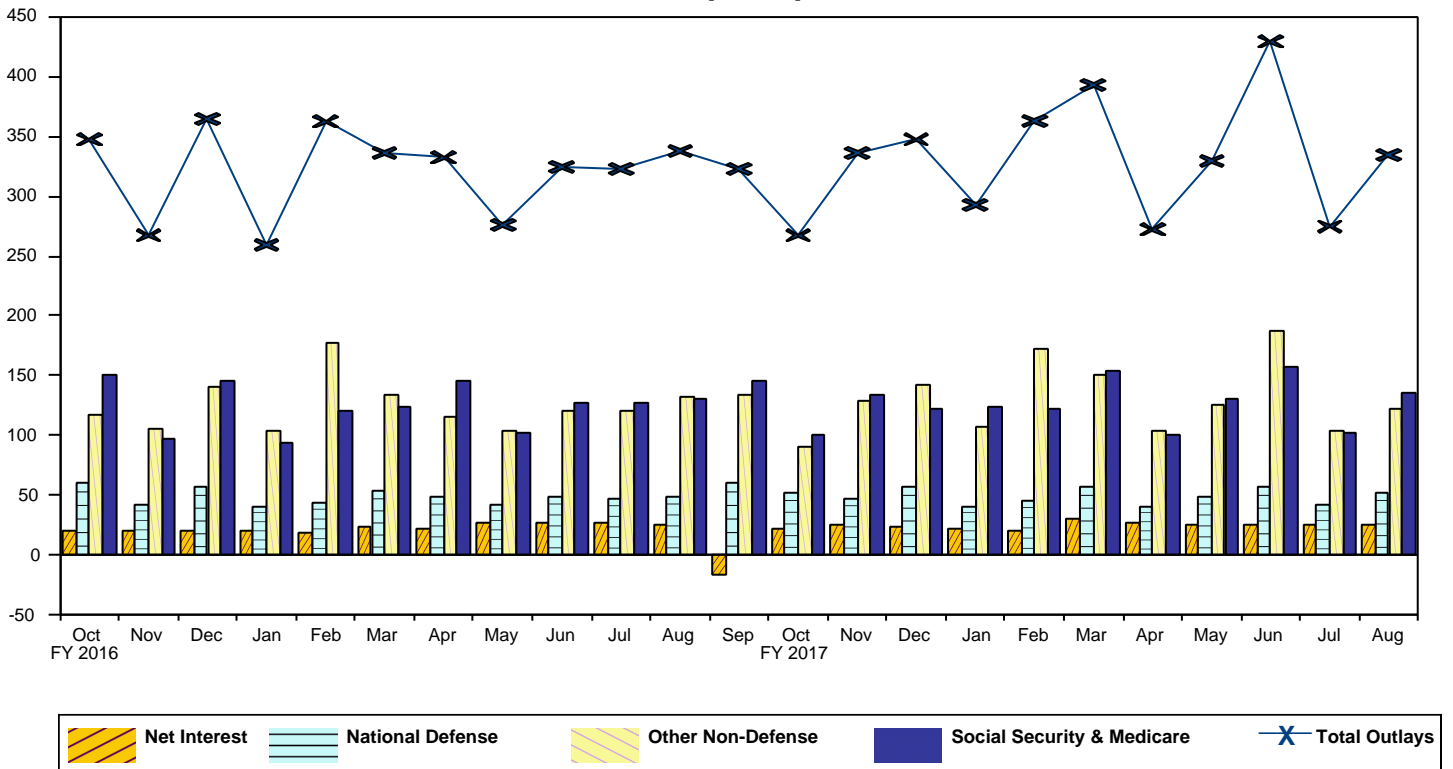


Table 3. Summary of Receipts and Outlays of the U.S. Government, August 2017 and Other Periods

[\$ 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	109,306	1,421,997	1,386,447	1,583,873
Corporation Income Taxes	1,337	233,631	233,079	302,404
Social Insurance and Retirement Receipts:				
Employment and General Retirement (Off-Budget)	65,241	778,644	740,665	850,657
Employment and General Retirement (On-Budget)	19,653	237,824	229,159	261,294
Unemployment Insurance	4,217	45,424	48,366	46,804
Other Retirement	363	3,859	3,588	4,186
Excise Taxes	7,416	72,603	72,480	87,577
Estate and Gift Taxes	1,765	21,172	19,875	23,139
Customs Duties	2,947	31,374	31,692	34,530
Miscellaneous Receipts	14,067	119,643	144,801	149,176
Total Receipts	226,311	2,966,172	2,910,151	3,343,640
(On-Budget)	161,070	2,187,527	2,169,486	2,492,983
(Off-Budget)	65,241	778,644	740,665	850,657
Budget Outlays				
Legislative Branch	363	4,106	3,987	5,241
Judicial Branch	625	6,898	6,774	8,176
Department of Agriculture	2,357	121,123	131,613	128,091
Department of Commerce	755	9,579	8,340	10,831
Department of Defense--Military Programs	49,265	514,797	507,768	578,806
Department of Education	7,104	101,438	70,828	109,901
Department of Energy	1,991	22,519	22,564	26,668
Department of Health and Human Services	104,565	994,063	989,398	1,128,576
Department of Homeland Security	3,344	42,737	40,241	52,739
Department of Housing and Urban Development	3,219	55,784	26,396	56,366
Department of the Interior	1,564	10,975	11,447	12,710
Department of Justice	2,461	28,606	27,193	34,421
Department of Labor	3,806	38,705	38,716	43,684
Department of State	1,410	22,553	22,428	30,015
Department of Transportation	8,629	71,112	68,793	81,605
Department of the Treasury	(**)	3	.....	.....
Interest on Treasury Debt Securities (Gross)	30,324	434,628	410,853	473,404
Other	5,358	122,365	131,137	90,296
Department of Veterans Affairs	15,398	153,562	152,793	175,642
Corps of Engineers	613	6,048	5,562	6,826
Other Defense Civil Programs	4,446	48,597	54,365	57,946
Environmental Protection Agency	639	7,441	8,037	8,439
Executive Office of the President	30	377	364	435
General Services Administration	91	-521	-542	-1,233
International Assistance Programs	646	16,331	15,487	23,012
National Aeronautics and Space Administration	1,598	17,103	17,128	19,431
National Science Foundation	795	6,528	6,257	7,291
Office of Personnel Management	8,075	87,410	83,223	96,829
Small Business Administration	82	343	-568	368
Social Security Administration	83,908	912,301	890,986	1,002,464
Independent Agencies	1,982	13,136	13,186	21,467
Surface Transportation Board	4	27	26	.....
Public Defender Service for the District of Columbia	3	36	37	.....
Allowances	.....	.....	.....	65
Undistributed Offsetting Receipts:				
Interest	-3,284	-146,909	-146,592	-150,071
Other	-8,167	-83,916	-88,980	-93,394
Total Outlays	334,000	3,639,882	3,529,243	4,045,306
(On-Budget)	256,816	2,916,259	2,829,345	3,237,904
(Off-Budget)	77,184	723,623	699,898	807,402
Surplus (+) or Deficit (-)	-107,689	-673,711	-619,092	-701,666
(On-Budget)	-95,746	-728,732	-659,859	-744,921
(Off-Budget)	-11,943	+55,021	+40,767	+43,255

¹ These estimates are based on the FY 2018 Mid-Session Review, released by the Office of Management and Budget on July 14, 2017.
Note: Details may not add to totals due to rounding.

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

Table 4. Receipts of the U.S. Government, August 2017 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	104,966			1,213,345			1,154,953		
Presidential Election Campaign Fund	(**)			27			28		
Other	8,537			466,471			478,589		
Total -- Individual Income Taxes	113,503	4,198	109,306	1,679,842	257,846	1,421,997	1,633,570	247,124	1,386,447
Corporation Income Taxes									
	3,439	2,102	1,337	272,721	39,090	233,631	276,175	43,096	233,079
Social Insurance and Retirement Receipts:									
Employment and General Retirement:									
Federal Old-Age and Survivors Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes	52,127	.....	52,127	594,042	.....	594,042	571,031	.....	571,031
Self-Employment Contributions Act Taxes	645	.....	645	31,726	.....	31,726	31,040	.....	31,040
Adjustments Attributable to Prior Years-FICA	.....	.....	.....	6,190	.....	6,190	8,737	.....	8,737
Adjustments Attributable to Prior Years-SECA	.....	.....	.....	-2,126	.....	-2,126	-1,247	.....	-1,247
Total -- Federal Old-Age and Survivors Insurance Trust Fund	52,772	.....	52,772	629,832	.....	629,832	609,561	.....	609,561
Federal Disability Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes	12,317	.....	12,317	140,368	.....	140,368	123,957	.....	123,957
Self-Employment Contributions Act Taxes	152	.....	152	7,496	.....	7,496	5,878	.....	5,878
Adjustments Attributable to Prior Years-FICA	.....	.....	.....	1,310	.....	1,310	1,482	.....	1,482
Adjustments Attributable to Prior Years-SECA	.....	.....	.....	-361	.....	-361	-213	.....	-213
Total -- Federal Disability Insurance Trust Fund	12,469	.....	12,469	148,813	.....	148,813	131,104	.....	131,104
Federal Hospital Insurance Trust Fund:									
Federal Insurance Contributions Act Taxes	18,870	.....	18,870	217,481	.....	217,481	207,120	.....	207,120
Self-Employment Contributions Act Taxes	302	.....	302	15,653	.....	15,653	14,505	.....	14,505
Receipts from Railroad Retirement Board	.....	.....	.....	606	.....	606	625	.....	625
Adjustments Attributable to Prior Years-FICA	.....	.....	.....	229	.....	229	3,061	.....	3,061
Adjustments Attributable to Prior Years-SECA	.....	.....	.....	-1,051	.....	-1,051	-1,021	.....	-1,021
Total -- Federal Hospital Insurance Trust Fund	19,172	.....	19,172	232,919	.....	232,919	224,290	.....	224,290
Railroad Retirement:									
Rail Pension and Supplemental Annuity	282	(**)	282	2,893	1	2,892	2,879	3	2,876
Social Security Equivalent Account	198	(**)	198	2,014	1	2,013	1,993	1	1,993
Total -- Employment and General Retirement	84,894	(**)	84,894	1,016,471	2	1,016,469	969,827	4	969,824
Unemployment Insurance:									
Deposits by States	4,175	.....	4,175	37,193	.....	37,193	40,015	.....	40,015
Federal Unemployment Taxes	49	8	41	8,247	142	8,105	8,406	171	8,234
Railroad Unemployment Taxes	(**)	.....	(**)	126	.....	126	117	.....	117
Total -- Unemployment Insurance	4,225	8	4,217	45,566	142	45,424	48,537	171	48,366
Other Retirement:									
Federal Employees' Retirement--Employee Share	360	.....	360	3,828	.....	3,828	3,561	.....	3,561
Non-Federal Employees Retirement	3	.....	3	32	.....	32	26	.....	26
Total -- Other Retirement	363	.....	363	3,859	.....	3,859	3,588	.....	3,588
Total -- Social Insurance and Retirement Receipts	89,481	8	89,473	1,065,896	144	1,065,752	1,021,952	175	1,021,777
Excise Taxes:									
Miscellaneous Excise Taxes	3,024	144	2,880	29,326	4,732	24,595	30,138	5,420	24,718
Airport and Airway Trust Fund	1,425	.....	1,425	12,865	13	12,851	12,343	13	12,330
Highway Trust Fund	3,130	42	3,088	35,169	369	34,800	35,044	.....	35,044
Black Lung Disability Trust Fund	23	.....	23	357	.....	357	387	.....	387
Total -- Excise Taxes	7,602	185	7,416	77,717	5,114	72,603	77,912	5,432	72,480
Estate and Gift Taxes									
	1,887	122	1,765	22,076	904	21,172	20,799	924	19,875
Customs Duties									
	3,129	182	2,947	32,926	1,552	31,374	33,158	1,466	31,692
Miscellaneous Receipts:									
Deposit of Earnings, Federal Reserve System	7,010	.....	7,010	76,145	.....	76,145	109,293	.....	109,293
Universal Service Fund	726	.....	726	8,442	.....	8,442	9,085	.....	9,085
All Other	6,339	8	6,331	35,102	46	35,056	26,476	53	26,423
Total -- Miscellaneous Receipts	14,075	8	14,067	119,689	46	119,643	144,854	53	144,801
Total -- Receipts	233,117	6,806	226,311	3,270,867	304,695	2,966,172	3,208,421	298,270	2,910,151
Total -- On-Budget	167,876	6,806	161,070	2,492,223	304,695	2,187,527	2,467,756	298,270	2,169,486
Total -- Off-Budget	65,241	.....	65,241	778,644	.....	778,644	740,665	.....	740,665

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

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

... No Transactions

Table 5. Outlays of the U.S. Government, August 2017 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	75	(**)	75	799	2	797	800	2	798
House of Representatives	101	(**)	101	1,157	2	1,155	1,166	2	1,164
Joint Items	2	.....	2	17	.....	17	16	.....	16
Capitol Police	32	.....	32	348	.....	348	331	.....	331
Congressional Budget Office	4	.....	4	43	.....	43	43	.....	43
Architect of the Capitol	45	1	44	522	6	516	470	4	465
Library of Congress	55	1	54	605	9	597	550	10	540
Government Printing Office	-2	.....	-2	89	.....	89	68	.....	68
Government Accountability Office	45	.....	45	495	.....	495	487	.....	487
United States Tax Court	4	.....	4	46	.....	46	46	.....	46
Other Legislative Branch Agencies	5	.....	5	51	.....	51	51	.....	51
Proprietary Receipts from the Public	.....	2	-2	.....	41	-41	.....	15	-15
Intrabudgetary Transactions	(**)	.....	(**)	-7	.....	-7	-8	.....	-8
Offsetting Governmental Receipts	.....	.....	.....	.....	(**)	(**)	.....	(**)	(**)
Total--Legislative Branch	367	4	363	4,166	60	4,106	4,019	33	3,987
Judicial Branch:									
Supreme Court of the United States	8	.....	8	78	.....	78	80	.....	80
Courts of Appeals, District Courts, and Other Judicial Services	615	.....	615	7,084	.....	7,084	6,997	.....	6,997
Other	33	.....	33	469	.....	469	440	.....	440
Proprietary Receipts from the Public	.....	21	-21	.....	145	-145	.....	145	-145
Intrabudgetary Transactions	-9	.....	-9	-589	.....	-589	-599	.....	-599
Total--Judicial Branch	647	21	625	7,042	145	6,898	6,918	145	6,774
Department of Agriculture:									
Agricultural Research Service	109	.....	109	1,074	.....	1,074	1,058	.....	1,058
National Institute of Food and Agriculture:									
Research and Education Activities	67	.....	67	612	.....	612	664	.....	664
Extension Activities	45	.....	45	370	.....	370	419	.....	419
Other	17	.....	17	105	.....	105	103	.....	103
Animal and Plant Health Inspection Service	110	.....	110	1,138	.....	1,138	1,353	.....	1,353
Food Safety and Inspection Service	95	.....	95	966	.....	966	963	.....	963
Agricultural Marketing Service	90	.....	90	1,067	.....	1,067	1,105	.....	1,105
Risk Management Agency:									
Administrative and Operating Expenses	7	.....	7	80	.....	80	74	.....	74
Federal Crop Insurance Corporation Fund	710	345	365	7,272	636	6,636	7,568	840	6,728
Farm Service Agency:									
Salaries and Expenses	116	.....	116	1,028	.....	1,028	1,376	.....	1,376
USDA Supplemental Assistance	(**)	.....	(**)	2	.....	2	2	.....	2
Agricultural Disaster Relief Fund	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Commodity Credit Corporation	191	733	-542	17,983	6,953	11,030	15,273	5,599	9,673
Tobacco Trust Fund	.....	.....	.....	.....	.....	.....	7	.....	7
Agricultural Credit Insurance Fund	237	4	233	610	61	549	474	71	403
Other	24	.....	24	117	.....	117	108	.....	108
Total--Farm Service Agency	568	737	-168	19,739	7,014	12,726	17,241	5,670	11,571
Natural Resources Conservation Service:									
Conservation Operations	64	.....	64	667	.....	667	690	.....	690
Farm Security and Rural Investment Programs	176	.....	176	2,673	.....	2,673	2,603	.....	2,603
Other	3	.....	3	122	(**)	122	122	2	120
Rural Development	61	.....	61	150	.....	150	181	.....	181
Rural Housing Service:									
Rural Housing Insurance Fund	493	42	451	996	450	546	3,646	500	3,146
Rental Assistance Program	98	.....	98	1,077	.....	1,077	1,101	.....	1,101
Other	260	.....	260	385	.....	385	234	.....	234
Rural Utilities Service:									
Rural Electrification and Telecommunications Fund	933	141	791	1,948	1,451	497	1,552	1,793	-242
Other	169	6	164	661	88	573	588	118	469
Foreign Agricultural Service	88	.....	88	1,499	.....	1,499	1,565	.....	1,565
Food and Nutrition Service:									
Supplemental Nutrition Assistance Program	5,810	.....	5,810	64,316	.....	64,316	67,122	.....	67,122
Child Nutrition Programs	794	.....	794	21,437	.....	21,437	20,948	.....	20,948
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	476	.....	476	5,249	.....	5,249	5,464	.....	5,464
Other	38	.....	38	400	.....	400	384	.....	384
Total--Food and Nutrition Service	7,117	.....	7,117	91,402	.....	91,402	93,918	.....	93,918

Table 5. Outlays of the U.S. Government, August 2017 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	145	.....	145	1,431	.....	1,431	1,444	.....	1,444
Capital Improvement and Maintenance	36	.....	36	303	.....	303	312	.....	312
Wildland Fire Management	544	.....	544	2,785	.....	2,785	2,795	.....	2,795
Forest Service Permanent Appropriations	31	.....	31	268	.....	268	431	.....	431
Other	52	.....	52	637	.....	637	666	.....	666
Total--Forest Service	808	.....	808	5,424	.....	5,424	5,648	.....	5,648
Other	159	4	155	821	54	767	791	54	737
Proprietary Receipts from the Public	.....	8,464	-8,464	.....	9,577	-9,577	.....	2,613	-2,613
Intrabudgetary Transactions	-150	.....	-150	144	.....	144	17	.....	17
Total--Department of Agriculture	12,097	9,740	2,357	140,394	19,271	121,123	143,203	11,590	131,613
Department of Commerce:									
Economic Development Administration	26	.....	26	268	(**)	268	271	(**)	271
Bureau of the Census	105	.....	105	1,374	.....	1,374	1,147	.....	1,147
International Trade Administration	57	.....	57	422	.....	422	441	.....	441
National Oceanic and Atmospheric Administration	472	.....	472	5,038	14	5,025	5,150	57	5,093
National Institute of Standards and Technology	87	.....	87	907	.....	907	864	.....	864
National Telecommunications and Information Administration	14	(**)	14	1,182	3	1,179	120	1	118
Other	21	14	8	599	160	439	628	168	459
Proprietary Receipts from the Public	.....	8	-8	.....	23	-23	.....	39	-39
Intrabudgetary Transactions	-4	.....	-4	-9	.....	-9	-12	.....	-12
Offsetting Governmental Receipts	.....	(**)	(**)	.....	2	-2	.....	3	-3
Total--Department of Commerce	778	22	755	9,781	202	9,579	8,609	270	8,340
Department of Defense--Military Programs:									
Military Personnel:									
Department of the Army	4,661	.....	4,661	49,007	.....	49,007	52,027	.....	52,027
Department of the Navy	3,807	.....	3,807	40,808	.....	40,808	41,933	.....	41,933
Department of the Air Force	2,992	.....	2,992	30,944	.....	30,944	31,335	.....	31,335
Defense Agencies	.....	.....	.....	6,769	.....	6,769	6,870	.....	6,870
Total--Military Personnel	11,461	.....	11,461	127,529	.....	127,529	132,166	.....	132,166
Operation and Maintenance:									
Department of the Army	7,151	.....	7,151	59,522	.....	59,522	57,390	.....	57,390
Department of the Navy	4,777	.....	4,777	49,862	.....	49,862	50,167	.....	50,167
Department of the Air Force	4,499	.....	4,499	49,990	.....	49,990	48,204	.....	48,204
Defense Agencies	6,943	.....	6,943	64,760	.....	64,760	63,864	.....	63,864
Total--Operation and Maintenance	23,370	.....	23,370	224,134	.....	224,134	219,625	.....	219,625
International Reconstruction and Other Assistance:									
Department of the Army	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Procurement:									
Department of the Army	1,315	.....	1,315	15,196	.....	15,196	14,956	.....	14,956
Department of the Navy	3,070	.....	3,070	36,767	.....	36,767	37,548	.....	37,548
Department of the Air Force	3,489	.....	3,489	37,011	.....	37,011	33,613	.....	33,613
Defense Agencies	518	.....	518	5,483	.....	5,483	5,637	.....	5,637
Total--Procurement	8,392	.....	8,392	94,457	.....	94,457	91,754	.....	91,754
Research, Development, Test, and Evaluation:									
Department of the Army	932	.....	932	6,994	.....	6,994	6,745	.....	6,745
Department of the Navy	1,343	.....	1,343	15,610	.....	15,610	15,212	.....	15,212
Department of the Air Force	1,573	.....	1,573	22,336	.....	22,336	19,838	.....	19,838
Defense Agencies	1,606	.....	1,606	16,213	.....	16,213	16,003	.....	16,003
Total--Research, Development, Test, and Evaluation	5,455	.....	5,455	61,152	.....	61,152	57,798	.....	57,798
Military Construction:									
Department of the Army	249	.....	249	1,885	.....	1,885	1,919	.....	1,919
Department of the Navy	123	.....	123	1,286	.....	1,286	1,311	.....	1,311
Department of the Air Force	83	.....	83	764	.....	764	752	.....	752
Defense Agencies	267	.....	267	2,409	.....	2,409	2,362	.....	2,362
Total--Military Construction	722	.....	722	6,344	.....	6,344	6,344	.....	6,344
Family Housing:									
Department of the Army	31	.....	31	365	.....	365	337	.....	337
Department of the Navy	48	.....	48	347	.....	347	342	.....	342
Department of the Air Force	24	.....	24	252	.....	252	267	.....	267
Defense Agencies	4	.....	4	139	3	136	242	3	239
Revolving and Management Funds:									

Table 5. Outlays of the U.S. Government, August 2017 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	86	.....	86	590	.....	590	561	.....	561
Defense Agencies:									
Working Capital Fund	155	.....	155	402	.....	402	-1,284	.....	-1,284
Other	-89	.....	-89	-222	.....	-222	216	.....	216
Allowances	174	.....	174	-39	.....	-39	-51	.....	-51
Trust Funds:									
Department of the Army	1	.....	1	10	.....	10	12	.....	12
Department of the Navy	2	.....	2	34	.....	34	21	.....	21
Department of the Air Force	(**)	.....	(**)	5	.....	5	13	.....	13
Defense Agencies	7	.....	7	244	.....	244	358	.....	358
Proprietary Receipts from the Public:									
Department of the Army	.....	289	-289	.....	-306	306	.....	57	-57
Department of the Navy	.....	29	-29	.....	166	-166	.....	14	-14
Department of the Air Force	.....	23	-23	.....	75	-75	.....	96	-96
Defense Agencies	.....	194	-194	.....	1,059	-1,059	.....	973	-973
Intrabudgetary Transactions:									
Department of the Army	-9	.....	-9	-31	.....	-31	-32	.....	-32
Department of the Navy	-4	.....	-4	-31	.....	-31	10	.....	10
Department of the Air Force	-13	.....	-13	68	.....	68	248	.....	248
Defense Agencies	-15	.....	-15	44	.....	44	-35	.....	-35
Offsetting Governmental Receipts:									
Department of the Army	.....	(**)	(**)	.....	(**)	(**)	.....	1	-1
Total--Department of Defense--Military Programs	49,801	536	49,265	515,794	997	514,797	508,913	1,144	507,768
Department of Education:									
Office of Elementary and Secondary Education:									
Accelerating Achievement and Ensuring Equity	1,094	.....	1,094	14,931	.....	14,931	14,730	.....	14,730
Impact Aid	211	.....	211	1,461	.....	1,461	1,240	.....	1,240
Education Improvement Programs	374	.....	374	4,079	.....	4,079	3,980	.....	3,980
Other	28	.....	28	306	.....	306	335	.....	335
Total--Office of Elementary and Secondary Education	1,706	.....	1,706	20,777	.....	20,777	20,284	.....	20,284
Office of Innovation and Improvement	101	.....	101	1,166	.....	1,166	1,354	.....	1,354
Office of English Language Acquisition	51	.....	51	669	.....	669	696	.....	696
Office of Special Education and Rehabilitative Services:									
Special Education	886	.....	886	11,943	.....	11,943	11,713	.....	11,713
Rehabilitation Services and Disability Research	291	.....	291	3,092	.....	3,092	2,912	.....	2,912
Special Institutions for Persons with Disabilities	15	.....	15	196	.....	196	217	.....	217
Office of Vocational and Adult Education	186	.....	186	1,619	.....	1,619	1,564	.....	1,564
Office of Postsecondary Education:									
Higher Education	195	.....	195	1,939	.....	1,939	1,926	.....	1,926
Other	(**)	(**)	(**)	421	6	415	239	8	231
Total--Office of Postsecondary Education	195	(**)	195	2,360	6	2,353	2,165	8	2,157
Office of Federal Student Aid:									
Student Financial Assistance	3,416	.....	3,416	23,385	.....	23,385	24,439	.....	24,439
Student Aid Administration	181	.....	181	1,460	.....	1,460	1,417	.....	1,417
Federal Student Loan Reserve Fund	.....	.....	.....	-231	.....	-231	-276	.....	-276
Federal Direct Student Loans	.....	.....	.....	35,419	.....	35,419	9,878	.....	9,878
Federal Family Education Loans	-16	.....	-16	10,905	.....	10,905	994	.....	994
Other	6	(**)	6	153	7	147	12	7	5
Total--Office of Federal Student Aid	3,588	(**)	3,587	71,091	7	71,084	36,464	7	36,458
Institute of Education Sciences	49	.....	49	585	.....	585	529	.....	529
Departmental Management	58	.....	58	530	.....	530	538	.....	538
Proprietary Receipts from the Public	.....	42	-42	.....	12,611	-12,611	.....	7,638	-7,638
Intrabudgetary Transactions	21	.....	21	34	.....	34	45	.....	45
Total--Department of Education	7,146	43	7,104	114,062	12,624	101,438	78,480	7,652	70,828
Department of Energy:									
National Nuclear Security Administration:									
Naval Reactors	53	.....	53	1,120	.....	1,120	1,164	.....	1,164
Weapons Activities	769	.....	769	7,788	.....	7,788	7,424	.....	7,424
Defense Nuclear Nonproliferation	157	.....	157	1,703	.....	1,703	1,828	.....	1,828
Other	43	.....	43	358	.....	358	343	.....	343
Environmental and Other Defense Activities:									
Defense Environmental Cleanup	556	.....	556	4,950	.....	4,950	4,731	.....	4,731

Table 5. Outlays of the U.S. Government, August 2017 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	86	.....	86	680	.....	680	708	.....	708
Defense Nuclear Waste Disposal	(**)	.....	(**)	1	.....	1	2	.....	2
Energy Programs:									
Science	486	.....	486	4,690	.....	4,690	4,585	.....	4,585
Energy Supply	197	.....	197	1,314	.....	1,314	1,218	.....	1,218
Energy Efficiency and Renewable Energy	165	.....	165	1,627	.....	1,627	1,582	.....	1,582
Fossil Energy Research and Development	49	.....	49	524	.....	524	642	.....	642
Uranium Enrichment Decontamination and Decommissioning Fund	74	.....	74	677	.....	677	701	.....	701
Advanced Technology Vehicles Manufacturing Loan Program	1	.....	1	5	.....	5	4	.....	4
Title 17 Innovative Technology Loan Guarantee Program	1	.....	1	34	.....	34	68	.....	68
Other	-223	7	-229	630	85	544	659	65	594
Total--Energy Programs	750	7	744	9,500	85	9,415	9,458	65	9,393
Power Marketing Administration	88	342	-254	2,840	3,420	-580	2,851	3,629	-777
Departmental Administration	-15	.....	-15	213	.....	213	186	.....	186
Proprietary Receipts from the Public	.....	-152	152	.....	1,553	-1,553	.....	1,038	-1,038
Intrabudgetary Transactions	-300	.....	-300	-1,576	.....	-1,576	-1,393	.....	-1,393
Offsetting Governmental Receipts	.....	.....	.....	.....	.....	.....	.....	6	-6
Total--Department of Energy	2,188	197	1,991	27,577	5,058	22,519	27,301	4,737	22,564
Department of Health and Human Services:									
Food and Drug Administration	347	1	346	3,212	8	3,204	2,860	8	2,852
Health Resources and Services Administration	995	.....	995	10,008	.....	10,008	9,286	.....	9,286
Indian Health Service	211	.....	211	4,424	.....	4,424	4,409	.....	4,409
Centers for Disease Control and Prevention	693	.....	693	7,349	.....	7,349	6,762	.....	6,762
National Institutes of Health	2,636	.....	2,636	28,620	.....	28,620	26,799	.....	26,799
Substance Abuse and Mental Health Services Administration	345	.....	345	3,164	.....	3,164	3,132	.....	3,132
Agency for Healthcare Research and Quality	27	.....	27	295	.....	295	248	.....	248
Centers for Medicare and Medicaid Services:									
Grants to States for Medicaid	33,380	.....	33,380	343,087	.....	343,087	337,508	.....	337,508
Payments to Health Care Trust Funds	24,298	.....	24,298	304,100	.....	304,100	296,711	.....	296,711
Children's Health Insurance Fund	1,455	.....	1,455	14,150	.....	14,150	12,808	.....	12,808
State Grants and Demonstrations	42	.....	42	452	.....	452	500	.....	500
Federal Hospital Insurance Trust Fund:									
Benefit Payments	26,961	.....	26,961	259,640	.....	259,640	259,742	.....	259,742
Administrative Expenses	450	.....	450	3,854	.....	3,854	5,327	.....	5,327
Total--Federal Hospital Insurance Trust Fund	27,410	.....	27,410	263,494	.....	263,494	265,069	.....	265,069
Health Care Fraud and Abuse Control	150	.....	150	1,542	.....	1,542	1,592	.....	1,592
Federal Supplementary Medical Insurance Trust Fund:									
Benefit Payments	29,126	.....	29,126	269,377	.....	269,377	264,885	.....	264,885
Administrative Expenses	242	.....	242	3,197	.....	3,197	3,955	.....	3,955
Medicare Prescription Drugs:									
Benefit Payments	7,708	.....	7,708	80,569	.....	80,569	82,031	.....	82,031
Administrative Expenses	-99	.....	-99	195	.....	195	292	.....	292
Total--Federal Supplementary Medical Insurance Trust Fund	36,977	.....	36,977	353,338	.....	353,338	351,163	.....	351,163
Other	3,667	.....	3,667	8,016	.....	8,016	9,867	.....	9,867
Total--Centers for Medicare and Medicaid Services	127,380	.....	127,380	1,288,180	.....	1,288,180	1,275,218	.....	1,275,218
Administration for Children and Families:									
Temporary Assistance for Needy Families	1,397	.....	1,397	14,609	.....	14,609	14,045	.....	14,045
Contingency Fund	24	.....	24	540	.....	540	553	.....	553
Payments to States for Child Support Enforcement and Family Support Programs									
Low Income Home Energy Assistance	152	.....	152	3,026	.....	3,026	3,058	.....	3,058
Refugee and Entrant Assistance	142	.....	142	1,886	.....	1,886	1,438	.....	1,438
Child Care Entitlement to States	283	.....	283	2,633	.....	2,633	2,468	.....	2,468
Payments to States for the Child Care and Development Block Grant									
Social Services Block Grant	253	.....	253	2,542	.....	2,542	2,249	.....	2,249
Children and Families Services Programs	287	.....	287	1,567	.....	1,567	1,670	.....	1,670
Children and Families Services Programs	808	.....	808	9,738	.....	9,738	9,477	.....	9,477
Payments to States for Foster Care and Adoption Assistance									
Assistance	660	.....	660	7,166	.....	7,166	7,140	.....	7,140
Other	51	.....	51	459	.....	459	511	.....	511
Total--Administration for Children and Families	4,457	.....	4,457	47,421	.....	47,421	45,759	.....	45,759

Table 5. Outlays of the U.S. Government, August 2017 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	182	.....	182	1,767	.....	1,767	1,834	.....	1,834
Departmental Management	204	.....	204	3,093	.....	3,093	2,241	.....	2,241
Other	84	.....	84	634	.....	634	474	.....	474
Proprietary Receipts from the Public	.....	8,717	-8,717	.....	99,069	-99,069	.....	92,891	-92,891
Intrabudgetary Transactions:									
Payments for Health Insurance for the Aged:									
Federal Supplementary Medical Insurance Trust Fund	-24,132	.....	-24,132	-282,888	.....	-282,888	-277,072	.....	-277,072
Payments for Tax and Other Credits:									
Federal Hospital Insurance Trust Fund	-170	.....	-170	-21,244	.....	-21,244	-19,667	.....	-19,667
Other	23	.....	23	-895	.....	-895	15	.....	15
Total--Department of Health and Human Services	113,283	8,718	104,565	1,093,140	99,078	994,063	1,082,297	92,899	989,398
Department of Homeland Security:									
Departmental Management and Operations	91	.....	91	1,120	.....	1,120	1,014	.....	1,014
Citizenship and Immigration Services	328	.....	328	3,449	.....	3,449	3,128	.....	3,128
United States Secret Service	150	.....	150	1,983	.....	1,983	1,926	.....	1,926
Transportation Security Administration	255	.....	255	4,807	.....	4,807	4,903	.....	4,903
Immigration and Customs Enforcement	526	.....	526	6,168	.....	6,168	5,877	.....	5,877
U.S. Customs and Border Protection	1,095	3	1,092	12,166	16	12,149	11,820	11	11,809
United States Coast Guard	903	.....	903	9,424	.....	9,424	9,251	.....	9,251
National Protection and Programs Directorate	181	.....	181	1,727	.....	1,727	1,486	.....	1,486
Federal Emergency Management Agency:									
State and Local Programs									
Firefighter Assistance Grants	67	.....	67	561	.....	561	516	.....	516
Disaster Relief	521	.....	521	5,985	.....	5,985	5,864	.....	5,864
National Flood Insurance Fund	73	219	-146	3,428	1,504	1,923	1,536	1,402	133
Other	130	.....	130	1,292	.....	1,292	1,104	.....	1,104
Total--Federal Emergency Management Agency	933	219	715	12,698	1,504	11,194	10,967	1,402	9,565
Science and Technology	94	.....	94	842	.....	842	788	.....	788
Domestic Nuclear Detection Office	36	.....	36	330	.....	330	208	.....	208
Other	32	.....	32	390	.....	390	361	.....	361
Proprietary Receipts from the Public	.....	90	-90	.....	923	-923	.....	973	-973
Intrabudgetary Transactions	-5	.....	-5	-136	.....	-136	59	.....	59
Offsetting Governmental Receipts	.....	964	-964	.....	9,786	-9,786	.....	9,162	-9,162
Total--Department of Homeland Security	4,620	1,276	3,344	54,967	12,229	42,737	51,788	11,547	40,241
Department of Housing and Urban Development:									
Public and Indian Housing Programs:									
Tenant Based Rental Assistance	1,788	.....	1,788	18,819	.....	18,819	17,731	.....	17,731
Housing Certificate Fund	22	.....	22	197	.....	197	174	.....	174
Public Housing Capital Fund	129	.....	129	1,610	.....	1,610	1,964	.....	1,964
Public Housing Operating Fund	361	.....	361	3,951	.....	3,951	4,015	.....	4,015
Revitalization of Severely Distressed Public Housing (Hope VI)	5	.....	5	45	.....	45	66	.....	66
Native American Housing Block Grant	166	.....	166	550	.....	550	680	.....	680
Other	8	.....	8	111	.....	111	127	.....	127
Total--Public and Indian Housing Programs	2,481	.....	2,481	25,285	.....	25,285	24,758	.....	24,758
Community Planning and Development:									
Housing Opportunities for Persons with AIDS	18	.....	18	286	.....	286	318	.....	318
Community Development Fund	444	.....	444	5,124	.....	5,124	5,584	.....	5,584
Home Investment Partnership Program	94	.....	94	1,013	.....	1,013	1,053	.....	1,053
Neighborhood Stabilization Program	4	.....	4	27	.....	27	30	.....	30
Homeless Assistance Grants	177	.....	177	1,827	.....	1,827	1,705	.....	1,705
Other	4	.....	4	46	.....	46	54	(**)	54
Total--Community Planning and Development	742	.....	742	8,323	.....	8,323	8,744	(**)	8,743
Housing Programs:									
Credit Accounts:									
FHA-Mutual Mortgage Insurance Fund, Program Account	6	.....	6	18,790	.....	18,790	3,606	.....	3,606
FHA-Mutual Mortgage Insurance Capital Reserve Account	-1,067	.....	-1,067	-12,255	.....	-12,255	-23,867	.....	-23,867
FHA-Mutual Mortgage and Cooperative Housing Insurance Fund, Liquidating Account	3	2	1	29	23	6	40	29	11
FHA-General and Special Risk Fund, Program Account	(**)	.....	(**)	4,318	.....	4,318	3,282	.....	3,282
FHA-General and Special Risk Fund, Liquidating Account	8	12	-3	167	302	-135	189	375	-186
Housing for the Elderly or Handicapped Fund, Liquidating Account	-13	12	-26	-153	134	-287	-155	171	-327

Table 5. Outlays of the U.S. Government, August 2017 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	938	.....	938	10,234	.....	10,234	9,750	.....	9,750
Home Ownership Preservation Equity Fund	.....	.....	.....	.....	.....	.....	-1	.....	-1
Housing for the Elderly	64	.....	64	638	.....	638	670	.....	670
Housing for Persons with Disabilities	15	.....	15	155	.....	155	163	.....	163
Other Assisted Housing Programs	11	.....	11	142	.....	142	201	.....	201
Other	3	14	-11	44	46	-2	47	48	-2
Total--Housing Programs	-31	40	-71	22,109	505	21,604	-6,075	623	-6,699
Government National Mortgage Association:									
Guarantees of Mortgage-Backed Securities	-5	(**)	-5	-6	1	-7	45	1	44
Management and Administration	138	.....	138	1,584	.....	1,584	1,547	.....	1,547
Other	16	.....	16	208	.....	208	168	.....	168
Proprietary Receipts from the Public:									
FHA-General and Special Risk Fund	.....	88	-88	.....	962	-962	.....	1,940	-1,940
Other	.....	-7	7	.....	223	-223	.....	215	-215
Intrabudgetary Transactions	(**)	.....	(**)	-14	.....	-14	-1	.....	-1
Offsetting Governmental Receipts	.....	1	-1	.....	13	-13	.....	11	-11
Total--Department of Housing and Urban Development	3,340	122	3,219	57,488	1,704	55,784	29,185	2,790	26,396
Department of the Interior:									
Land and Minerals Management:									
Bureau of Land Management:									
Management of Lands and Resources	77	.....	77	918	.....	918	894	.....	894
Other	30	17	13	311	60	251	323	150	173
Bureau of Ocean Energy Management	10	.....	10	108	.....	108	89	.....	89
Office of Surface Mining Reclamation and Enforcement	49	.....	49	754	.....	754	610	.....	610
Total--Land and Minerals Management	166	17	149	2,090	60	2,031	1,915	150	1,766
Water and Science:									
Bureau of Reclamation:									
Water and Related Resources	141	.....	141	811	.....	811	749	.....	749
Other	49	42	7	481	332	149	486	337	149
Central Utah Project	1	.....	1	15	.....	15	13	.....	13
United States Geological Survey	132	.....	132	987	.....	987	968	.....	968
Total--Water and Science	323	42	281	2,294	332	1,962	2,216	337	1,879
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service	270	.....	270	2,718	.....	2,718	2,606	.....	2,606
National Park Service	364	.....	364	3,014	.....	3,014	2,834	.....	2,834
Total--Fish and Wildlife and Parks	634	.....	634	5,731	.....	5,731	5,440	.....	5,440
Indian Affairs:									
Bureau of Indian Affairs and Bureau of Indian Education	488	(**)	487	2,483	(**)	2,482	2,506	(**)	2,506
Total--Indian Affairs	488	(**)	487	2,483	(**)	2,482	2,506	(**)	2,506
Departmental Offices:									
Mineral Leasing and Associated Payments	88	.....	88	1,312	.....	1,312	1,209	.....	1,209
Other	50	.....	50	685	.....	685	1,007	.....	1,007
Insular Affairs	18	.....	18	316	.....	316	317	.....	317
Office of the Special Trustee for American Indians	20	.....	20	267	.....	267	537	.....	537
Department-Wide Programs	216	.....	216	621	.....	621	888	.....	888
Total--Departmental Offices	392	.....	392	3,202	.....	3,202	3,958	.....	3,958
Other	32	.....	32	245	.....	245	235	.....	235
Proprietary Receipts from the Public	.....	394	-394	.....	4,661	-4,661	.....	4,202	-4,202
Intrabudgetary Transactions	-17	.....	-17	-18	.....	-18	-135	.....	-135
Total--Department of the Interior	2,017	453	1,564	16,028	5,053	10,975	16,136	4,689	11,447
Department of Justice:									
General Administration	113	.....	113	685	.....	685	753	.....	753
Legal Activities and U.S. Marshals:									
General Legal Activities	126	.....	126	2,788	.....	2,788	742	.....	742
United States Attorneys	213	.....	213	1,992	.....	1,992	1,790	.....	1,790
United States Marshals Service	101	.....	101	1,125	.....	1,125	1,091	.....	1,091
Assets Forfeiture Fund	139	.....	139	938	.....	938	1,050	.....	1,050
Other	167	.....	167	1,797	.....	1,797	3,393	.....	3,393
Federal Bureau of Investigation	741	.....	741	8,229	.....	8,229	7,791	.....	7,791
Drug Enforcement Administration	221	.....	221	2,363	.....	2,363	2,222	.....	2,222
Bureau of Alcohol, Tobacco, Firearms, and Explosives	93	.....	93	1,130	.....	1,130	1,155	.....	1,155
Federal Prison System	603	30	573	6,716	324	6,392	6,723	326	6,398

Table 5. Outlays of the U.S. Government, August 2017 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									
Office of Justice Programs:									
State and Local Law Enforcement Assistance	65	.....	65	1,084	.....	1,084	940	.....	940
Community Oriented Policing Services	17	.....	17	180	.....	180	185	.....	185
Crime Victims Fund	151	.....	151	1,228	.....	1,228	805	.....	805
Other	110	.....	110	871	.....	871	866	.....	866
Other	15	.....	15	551	.....	551	677	.....	677
Proprietary Receipts from the Public	.....	11	-11	.....	712	-712	.....	2,846	-2,846
Intrabudgetary Transactions	-317	.....	-317	-1,524	.....	-1,524	671	.....	671
Offsetting Governmental Receipts	.....	56	-56	.....	512	-512	.....	490	-490
Total--Department of Justice	2,558	97	2,461	30,154	1,548	28,606	30,855	3,662	27,193
Department of Labor:									
Employment and Training Administration:									
Training and Employment Services	341	.....	341	3,014	.....	3,014	2,877	.....	2,877
Office of Job Corps	123	.....	123	1,460	.....	1,460	1,475	.....	1,475
Community Service Employment for Older Americans	36	.....	36	381	.....	381	394	.....	394
Federal Unemployment Benefits and Allowances	45	.....	45	465	.....	465	376	.....	376
Federal Additional Unemployment Compensation Program-Recovery Act	(**)	.....	(**)	-9	.....	-9	-7	.....	-7
State Unemployment Insurance and Employment Service Operations	-17	.....	-17	-10	.....	-10	49	.....	49
Payments to the Unemployment Trust Fund	.....	.....	.....	7	.....	7	30	.....	30
Program Administration	17	.....	17	99	.....	99	95	.....	95
Unemployment Trust Fund:									
Federal-State Unemployment Insurance:									
State Unemployment Benefits	2,257	.....	2,257	28,439	.....	28,439	29,982	.....	29,982
State Administrative Expenses	385	.....	385	3,355	.....	3,355	3,283	.....	3,283
Federal Administrative Expenses	12	.....	12	360	.....	360	395	.....	395
Other	8	.....	8	95	.....	95	118	.....	118
Total--Unemployment Trust Fund	2,663	.....	2,663	32,249	.....	32,249	33,777	.....	33,777
Other	24	.....	24	246	.....	246	374	.....	374
Total--Employment and Training Administration	3,231	.....	3,231	37,902	.....	37,902	39,439	.....	39,439
Pension Benefit Guaranty Corporation	532	515	18	5,782	8,557	-2,774	5,673	9,710	-4,037
Employment Standards Administration	.....	.....	.....	.....	.....	.....	1	.....	1
Office of Workers' Compensation Programs:									
Special Benefits	225	.....	225	-142	.....	-142	-49	.....	-49
Energy Employees Occupational Illness Compensation Fund	124	.....	124	1,151	.....	1,151	974	.....	974
Special Benefits for Disabled Coal Miners	8	.....	8	83	.....	83	94	.....	94
Black Lung Disability Trust Fund	22	.....	22	209	.....	209	172	.....	172
Other	33	.....	33	340	.....	340	344	.....	344
Wage and Hour Division	15	.....	15	257	.....	257	260	.....	260
Occupational Safety and Health Administration	63	.....	63	520	.....	520	519	.....	519
Mine Safety and Health Administration	34	.....	34	346	.....	346	353	.....	353
Bureau of Labor Statistics	52	.....	52	502	.....	502	487	.....	487
Departmental Management	27	.....	27	496	.....	496	458	.....	458
Other	34	.....	34	297	.....	297	293	.....	293
Proprietary Receipts from the Public	.....	(**)	(**)	.....	5	-5	.....	4	-4
Intrabudgetary Transactions	-80	.....	-80	-477	.....	-477	-589	.....	-589
Total--Department of Labor	4,321	515	3,806	47,266	8,562	38,705	48,430	9,714	38,716
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and Consular Programs	928	.....	928	7,352	.....	7,352	7,389	.....	7,389
Educational and Cultural Exchange Programs	66	.....	66	579	.....	579	549	.....	549
Embassy Security, Construction, and Maintenance	-471	.....	-471	1,247	.....	1,247	1,196	.....	1,196
Payment to Foreign Service Retirement and Disability Fund	.....	.....	.....	295	.....	295	159	.....	159
Foreign Service Retirement and Disability Fund	79	.....	79	868	.....	868	863	.....	863
Other	-326	.....	-326	357	.....	357	-140	.....	-140
Total--Administration of Foreign Affairs	276	.....	276	10,698	.....	10,698	10,016	.....	10,016
International Organizations and Conferences	3	.....	3	1,246	.....	1,246	1,436	.....	1,436
Global Health and Child Survival	591	.....	591	6,805	.....	6,805	7,271	.....	7,271
Migration and Refugee Assistance	350	.....	350	2,634	.....	2,634	2,391	.....	2,391
International Narcotics Control and Law Enforcement	147	.....	147	1,113	.....	1,113	1,027	.....	1,027

Table 5. Outlays of the U.S. Government, August 2017 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
[\$ millions]									
Department of State - Continued									
Andean Counterdrug Programs	(**)	.....	(**)	1	.....	1	1	.....	1
Other	43	.....	43	411	.....	411	458	.....	458
Proprietary Receipts from the Public	.....	20	-20	.....	64	-64	.....	29	-29
Intrabudgetary Transactions	20	.....	20	-290	.....	-290	-143	.....	-143
Total--Department of State	1,430	20	1,410	22,617	64	22,553	22,457	29	22,428
Department of Transportation:									
Office of the Secretary	93	.....	93	688	.....	688	833	.....	833
Federal Aviation Administration:									
Operations	190	.....	190	1,163	.....	1,163	1,026	.....	1,026
Airport and Airway Trust Fund:									
Grants-In-Aid for Airports	366	.....	366	2,957	.....	2,957	2,801	.....	2,801
Facilities and Equipment	245	.....	245	2,270	.....	2,270	2,347	.....	2,347
Research, Engineering, and Development	23	.....	23	151	.....	151	148	.....	148
Trust Fund Share of FAA Operations	900	.....	900	7,995	.....	7,995	7,922	.....	7,922
Total--Airport and Airway Trust Fund	1,533	.....	1,533	13,373	.....	13,373	13,219	.....	13,219
Other	-12	10	-22	45	57	-13	2	36	-34
Total--Federal Aviation Administration	1,711	10	1,701	14,580	57	14,523	14,248	36	14,212
Federal Highway Administration:									
Highway Trust Fund:									
Federal-Aid Highways	5,155	.....	5,155	38,666	.....	38,666	37,716	.....	37,716
Other	1	.....	1	13	.....	13	-1	.....	-1
Other Programs	64	.....	64	510	.....	510	70,333	.....	70,333
Total--Federal Highway Administration	5,220	.....	5,220	39,189	.....	39,189	108,048	.....	108,048
Federal Motor Carrier Safety Administration	58	.....	58	500	.....	500	508	.....	508
National Highway Traffic Safety Administration	113	.....	113	855	.....	855	876	.....	876
Federal Railroad Administration:									
Operating Subsidy Grants to the National Railroad Passenger Corporation									
	.....	.....	.....	.....	.....	.....	289	.....	289
Capital and Debt Service Grants to the National Railroad Passenger Corporation									
	24	.....	24	247	.....	247	970	.....	970
Capital Assistance for High Speed Rail Corridors and Intercity Passenger Rail Service									
	357	.....	357	2,380	.....	2,380	1,718	.....	1,718
Other	58	.....	58	1,865	.....	1,865	421	.....	421
Total--Federal Railroad Administration	439	.....	439	4,492	.....	4,492	3,398	.....	3,398
Federal Transit Administration:									
Formula Grants	1	.....	1	18	.....	18	28	.....	28
Capital Investment Grants	61	.....	61	1,653	.....	1,653	1,462	.....	1,462
Transit Formula Grants	857	.....	857	8,088	.....	8,088	8,224	.....	8,224
Transit Capital Assistance, Recovery Act	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Other	58	.....	58	739	.....	739	830	.....	830
Total--Federal Transit Administration	977	.....	977	10,498	.....	10,498	10,545	.....	10,545
Maritime Administration	64	(**)	64	400	(**)	400	479	1	478
Other	-1	5	-6	380	30	350	345	31	314
Proprietary Receipts from the Public	.....	28	-28	.....	147	-147	.....	189	-189
Intrabudgetary Transactions:									
Payment from the General Fund, Highway Trust Fund									
	.....	.....	.....	.....	.....	.....	-70,000	.....	-70,000
Other	-1	.....	-1	-99	.....	-99	-101	.....	-101
Offsetting Governmental Receipts	.....	2	-2	.....	136	-136	.....	128	-128
Total--Department of Transportation	8,674	45	8,629	71,482	371	71,112	69,177	385	68,793
Department of the Treasury:									
Departmental Offices:									
Exchange Stabilization Fund	10	19	-9	87	210	-123	40	100	-60
Grants for Specified Energy Property in Lieu of Tax Credit									
	48	.....	48	1,034	.....	1,034	91	.....	91
Housing and Economic Recovery Programs	.....	.....	.....	1	.....	1	1	.....	1
Troubled Asset Relief Program	258	.....	258	3,965	.....	3,965	4,681	.....	4,681
Other	156	.....	156	1,618	.....	1,618	1,446	.....	1,446
Bureau of the Fiscal Service:									
Payment to the Resolution Funding Corporation									
	.....	.....	.....	2,628	.....	2,628	2,628	.....	2,628
Financial Agent Services	65	.....	65	724	.....	724	648	.....	648
Interest Paid to Credit Financing Accounts	.....	.....	.....	13	.....	13	.....	.....	.....
Claims, Judgements, and Relief Acts	427	.....	427	3,691	.....	3,691	4,098	.....	4,098
Other	40	(**)	39	1,097	2	1,095	3,748	2	3,746
Total--Bureau of the Fiscal Service	532	(**)	532	8,154	2	8,152	11,123	2	11,121

Table 5. Outlays of the U.S. Government, August 2017 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	-44	.....	-44	-1,097	.....	-1,097	-1,040	.....	-1,040
Alcohol and Tobacco Tax and Trade Bureau:									
Salaries and Expenses	9	.....	9	98	.....	98	96	.....	96
Internal Revenue Collections for Puerto Rico	60	.....	60	338	.....	338	398	.....	398
Bureau of Engraving and Printing	-3	.....	-3	-19	.....	-19	-29	.....	-29
United States Mint	145	138	6	2,624	2,943	-318	3,192	3,523	-331
Internal Revenue Service:									
Taxpayer Services	171	.....	171	2,247	.....	2,247	2,180	.....	2,180
Enforcement	366	.....	366	4,273	.....	4,273	4,291	.....	4,291
Operations Support	324	.....	324	3,698	.....	3,698	3,694	.....	3,694
Build America Bond Payments, Recovery Act	280	.....	280	3,436	.....	3,436	3,517	.....	3,517
Refundable Premium Tax Credits and Cost Sharing Reductions	2,647	.....	2,647	34,745	.....	34,745	27,527	.....	27,527
Payment Where Earned Income Credit Exceeds Liability for Tax	317	.....	317	59,669	.....	59,669	60,532	.....	60,532
Payment Where Child Tax Credit Exceeds Liability for Tax	114	.....	114	19,361	.....	19,361	20,147	.....	20,147
Payment Where American Opportunity Tax Credit Exceeds Liability for Tax	23	.....	23	3,460	.....	3,460	3,989	.....	3,989
Refunding Internal Revenue Collections, Interest	90	.....	90	1,055	.....	1,055	1,403	.....	1,403
Other	135	.....	135	1,533	1	1,531	1,235	.....	1,235
Total--Internal Revenue Service	4,466	.....	4,466	133,475	1	133,474	128,515	.....	128,515
Comptroller of the Currency	84	7	76	1,016	626	389	961	596	365
Interest on the Public Debt:									
Interest on Treasury Debt Securities (Gross):									
Public Issues (Accrual Basis)	24,876	.....	24,876	269,314	.....	269,314	248,292	.....	248,292
Special Issues (Cash Basis)	5,448	.....	5,448	165,314	.....	165,314	162,561	.....	162,561
Total--Interest on Treasury Debt Securities (Gross)	30,324	.....	30,324	434,628	.....	434,628	410,853	.....	410,853
Total--Interest on the Public Debt	30,324	.....	30,324	434,628	.....	434,628	410,853	.....	410,853
Other	9	.....	9	104	.....	104	101	.....	101
Proprietary Receipts from the Public	.....	32	-32	.....	23,806	-23,806	.....	11,848	-11,848
Intrabudgetary Transactions	-173	.....	-173	-1,444	.....	-1,444	-2,370	.....	-2,370
Total--Department of the Treasury	35,879	196	35,683	584,583	27,588	556,995	558,059	16,069	541,990
Department of Veterans Affairs:									
Joint DOD-VA Medical Facility Demonstration Fund	33	.....	33	369	.....	369	358	.....	358
Veterans Health Administration:									
Veterans Choice Fund, Veterans Health Administration	456	.....	456	4,438	.....	4,438	2,339	.....	2,339
Medical Services	4,652	.....	4,652	49,636	.....	49,636	47,490	.....	47,490
Medical Support and Compliance	511	.....	511	5,606	.....	5,606	5,359	.....	5,359
Medical Facilities	515	.....	515	4,940	.....	4,940	4,747	.....	4,747
Other	68	38	30	1,047	422	625	1,027	409	618
Benefits Programs:									
Public Enterprise Funds:									
Housing Accounts	(**)	1	-1	2	12	-11	2	12	-10
Other	90	93	-2	818	820	-2	851	821	30
Compensation and Pensions	7,349	.....	7,349	71,046	.....	71,046	72,769	.....	72,769
Readjustment Benefits	1,178	.....	1,178	11,554	.....	11,554	12,446	.....	12,446
Veterans Housing Benefit Program Fund	154	.....	154	996	.....	996	997	.....	997
Insurance Funds:									
National Service Life	74	.....	74	781	.....	781	829	.....	829
Veterans Special Life	16	1	15	168	90	77	165	100	65
Other	10	.....	10	102	.....	102	70	.....	70
Total--Benefits Programs	8,872	95	8,777	85,466	922	84,544	88,128	933	87,195
Departmental Administration:									
Construction	92	.....	92	1,050	.....	1,050	1,809	.....	1,809
Information Technology Systems	310	.....	310	3,981	.....	3,981	3,486	.....	3,486
General Operating Expenses	225	.....	225	2,499	(**)	2,499	2,229	(**)	2,228
Other	87	.....	87	1,068	.....	1,068	947	.....	947
Proprietary Receipts from the Public:									
National Service Life	.....	5	-5	.....	54	-54	.....	64	-64
Other	.....	282	-282	.....	5,127	-5,127	.....	3,729	-3,729
Intrabudgetary Transactions	-2	.....	-2	-12	.....	-12	10	.....	10
Total--Department of Veterans Affairs	15,817	420	15,398	160,087	6,525	153,562	157,928	5,135	152,793

Table 5. Outlays of the U.S. Government, August 2017 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	142	.....	142	1,907	.....	1,907	1,413	.....	1,413
Operation and Maintenance	349	.....	349	2,298	.....	2,298	1,822	.....	1,822
Flood Control and Coastal Emergencies	33	.....	33	372	.....	372	424	.....	424
Harbor Maintenance Trust Fund	.....	.....	.....	634	.....	634	1,052	.....	1,052
Rivers and Harbors Contributed Funds	40	.....	40	397	.....	397	396	.....	396
Other	166	.....	166	1,043	.....	1,043	974	.....	974
Proprietary Receipts from the Public	.....	115	-115	.....	603	-603	.....	520	-520
Intrabudgetary Transactions	-1	.....	-1	(**)	.....	(**)	1	.....	1
Total--Corps of Engineers	728	115	613	6,651	603	6,048	6,082	520	5,562
Other Defense Civil Programs:									
Military Retirement:									
Payment to Military Retirement Fund	.....	.....	.....	81,192	.....	81,192	79,289	.....	79,289
Military Retirement Fund	4,818	.....	4,818	48,490	.....	48,490	52,442	.....	52,442
Retiree Health Care:									
Payment to Department of Defense Medicare-Eligible Retiree Health Care Fund	.....	.....	.....	5,670	.....	5,670	3,324	.....	3,324
Department of Defense Medicare-Eligible Retiree Health Care Fund	574	.....	574	9,233	.....	9,233	9,081	.....	9,081
Educational Benefits	12	.....	12	240	.....	240	278	.....	278
Other	19	.....	19	244	.....	244	248	.....	248
Proprietary Receipts from the Public	.....	2	-2	.....	20	-20	.....	19	-19
Intrabudgetary Transactions	-975	.....	-975	-96,453	.....	-96,453	-90,279	.....	-90,279
Total--Other Defense Civil Programs	4,448	2	4,446	48,617	20	48,597	54,384	19	54,365
Environmental Protection Agency:									
Science and Technology	61	.....	61	700	.....	700	680	.....	680
Environmental Programs and Management	233	.....	233	2,398	.....	2,398	2,359	.....	2,359
State and Tribal Assistance Grants	201	.....	201	3,170	.....	3,170	3,684	.....	3,684
Payment to the Hazardous Substance Superfund	.....	.....	.....	1,038	.....	1,038	812	.....	812
Hazardous Substance Superfund	123	.....	123	1,033	.....	1,033	1,105	.....	1,105
Other	35	(**)	35	283	27	255	272	27	245
Proprietary Receipts from the Public	.....	4	-4	.....	117	-117	.....	49	-49
Intrabudgetary Transactions	-8	.....	-8	-1,015	.....	-1,015	-776	.....	-776
Offsetting Governmental Receipts	.....	1	-1	.....	22	-22	.....	22	-22
Total--Environmental Protection Agency	645	6	639	7,606	166	7,441	8,136	99	8,037
Executive Office of the President:									
The White House	4	.....	4	49	.....	49	51	.....	51
Office of Management and Budget	8	.....	8	87	.....	87	87	.....	87
Unanticipated Needs	2	.....	2	49	.....	49	22	.....	22
Other	15	.....	15	191	(**)	191	204	.....	204
Proprietary Receipts from the Public	.....	(**)	(**)	.....	(**)	(**)	.....	1	-1
Intrabudgetary Transactions	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total--Executive Office of the President	30	(**)	30	377	(**)	377	364	1	364
General Services Administration:									
Real Property Activities	-108	.....	-108	-718	.....	-718	-882	.....	-882
Supply and Technology Activities	148	.....	148	20	.....	20	308	.....	308
General Activities	39	.....	39	289	.....	289	202	.....	202
Proprietary Receipts from the Public	.....	-15	15	.....	102	-102	.....	150	-150
Intrabudgetary Transactions	-3	.....	-3	-10	.....	-10	-21	.....	-21
Total--General Services Administration	76	-15	91	-419	102	-521	-393	150	-542
International Assistance Programs:									
Millennium Challenge Corporation	63	.....	63	638	.....	638	654	.....	654
International Security Assistance:									
Foreign Military Financing Program	69	.....	69	5,479	.....	5,479	4,352	.....	4,352
Economic Support Fund	372	.....	372	4,953	.....	4,953	4,921	.....	4,921
Other	145	.....	145	1,149	13	1,136	1,180	18	1,162
Total--International Security Assistance	586	.....	586	11,580	13	11,567	10,453	18	10,435
Multilateral Assistance:									
Contribution to the International Development Association	.....	.....	.....	1,197	.....	1,197	1,197	.....	1,197
Other	16	.....	16	976	.....	976	1,399	.....	1,399
Total--Multilateral Assistance	16	.....	16	2,173	.....	2,173	2,596	.....	2,596

Table 5. Outlays of the U.S. Government, August 2017 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									
Agency for International Development:									
Development Assistance Program	195	.....	195	2,347	.....	2,347	2,414	.....	2,414
Assistance for Europe, Eurasia and Central Asia	26	.....	26	163	.....	163	41	.....	41
International Disaster Assistance	155	.....	155	2,433	.....	2,433	2,121	.....	2,121
Operating Expenses	159	.....	159	1,259	.....	1,259	1,164	.....	1,164
Other	275	.....	275	648	(**)	648	-38	1	-38
Proprietary Receipts from the Public	.....	59	-59	.....	56	-56	.....	4	-4
Intrabudgetary Transactions	(**)	.....	(**)	-42	.....	-42	-1	.....	-1
Total--Agency for International Development	810	59	751	6,807	56	6,751	5,701	4	5,696
Overseas Private Investment Corporation:									
Overseas Private Investment Corporation Accounts	292	33	259	376	159	217	485	148	337
Proprietary Receipts from the Public	.....	246	-246	.....	472	-472	.....	571	-571
Total--Overseas Private Investment Corporation	292	280	12	376	631	-255	485	719	-233
Peace Corps	25	(**)	24	379	4	375	355	2	353
International Monetary Programs	.....	.....	.....	.....	.....	.....	177	.....	177
Military Sales Program:									
Foreign Military Sales Trust Fund	2,607	.....	2,607	25,154	.....	25,154	25,629	.....	25,629
Other	-9	17	-26	-17	263	-280	38	240	-201
Proprietary Receipts from the Public	.....	3,398	-3,398	.....	29,894	-29,894	.....	29,712	-29,712
Other	10	(**)	10	103	1	101	96	1	94
Total--International Assistance Programs	4,400	3,753	646	47,193	30,863	16,331	46,184	30,697	15,487
National Aeronautics and Space Administration:									
Science	468	.....	468	5,024	.....	5,024	4,718	.....	4,718
Aeronautics	56	.....	56	583	.....	583	554	.....	554
Exploration	340	.....	340	3,773	.....	3,773	3,846	.....	3,846
Cross Agency Support	271	.....	271	2,617	.....	2,617	2,491	.....	2,491
Space Operations	346	.....	346	3,915	.....	3,915	4,474	.....	4,474
Other	117	.....	117	1,194	.....	1,194	1,049	.....	1,049
Proprietary Receipts from the Public	.....	(**)	(**)	.....	2	-2	.....	3	-3
Intrabudgetary Transactions	(**)	.....	(**)	-3	.....	-3	-1	.....	-1
Total--National Aeronautics and Space Administration	1,598	(**)	1,598	17,104	2	17,103	17,131	3	17,128
National Science Foundation:									
Research and Related Activities	663	.....	663	5,221	.....	5,221	4,969	.....	4,969
Education and Human Resources	96	.....	96	793	.....	793	824	.....	824
Other	41	.....	41	552	.....	552	492	.....	492
Proprietary Receipts from the Public	.....	5	-5	.....	38	-38	.....	28	-28
Total--National Science Foundation	801	5	795	6,566	38	6,528	6,285	28	6,257
Office of Personnel Management:									
Government Payment for Annuity, Employees Health and Life Insurance Benefits									
Life Insurance Benefits	1,064	.....	1,064	11,608	.....	11,608	11,110	.....	11,110
Postal Service Retiree Health Benefits Fund	292	.....	292	3,159	.....	3,159	.....	.....	.....
Civil Service Retirement and Disability Fund	6,924	.....	6,924	76,858	.....	76,858	76,107	.....	76,107
Employees Life Insurance Fund	288	602	-314	2,841	3,274	-433	2,731	3,830	-1,098
Employees and Retired Employees Health Benefits Fund	4,721	4,555	167	46,860	49,023	-2,163	45,952	46,918	-967
Other	-55	.....	-55	-143	.....	-143	-381	.....	-381
Proprietary Receipts from the Public	.....	(**)	(**)	.....	4	-4	.....	7	-7
Intrabudgetary Transactions:									
Postal Service Contributions	.....	.....	.....	-1,434	.....	-1,434	-1,501	.....	-1,501
Civil Service Retirement and Disability Fund:									
Other	-3	.....	-3	-37	.....	-37	-39	.....	-39
Total--Office of Personnel Management	13,232	5,157	8,075	139,711	52,301	87,410	133,978	50,755	83,223
Small Business Administration:									
Salaries and Expenses	49	.....	49	212	(**)	212	203	(**)	203
Business Loans Program	4	(**)	4	806	2	804	444	7	437
Disaster Loans Program	5	(**)	5	308	1	308	238	1	237
Other	23	1	22	235	18	217	223	18	205
Proprietary Receipts from the Public	.....	(**)	(**)	.....	1,200	-1,200	.....	1,652	-1,652
Intrabudgetary Transactions	2	.....	2	3	.....	3	1	.....	1
Total--Small Business Administration	83	1	82	1,564	1,221	343	1,109	1,677	-568
Social Security Administration:									
Payments to Social Security Trust Funds	18	.....	18	37,367	.....	37,367	32,443	.....	32,443
Supplemental Security Income Program	4,989	.....	4,989	49,388	.....	49,388	53,980	.....	53,980

Table 5. Outlays of the U.S. Government, August 2017 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 Old-Age and Survivors Insurance Trust Fund (Off-Budget):									
Benefit Payments	66,783	.....	66,783	724,104	.....	724,104	697,713	.....	697,713
Administrative Expenses	258	.....	258	3,275	.....	3,275	3,141	.....	3,141
Payment to Railroad Retirement Account	.....	.....	.....	4,316	.....	4,316	4,287	.....	4,287
Total--Federal Old-Age and Survivors Insurance Trust Fund (Off-Budget)	67,041	.....	67,041	731,695	.....	731,695	705,141	.....	705,141
Federal Disability Insurance Trust Fund (Off-Budget):									
Benefit Payments	11,887	.....	11,887	131,020	.....	131,020	131,246	.....	131,246
Administrative Expenses	237	.....	237	2,454	.....	2,454	2,536	.....	2,536
Payment to Railroad Retirement Account	.....	.....	.....	207	.....	207	376	.....	376
Total--Federal Disability Insurance Trust Fund (Off-Budget)	12,125	.....	12,125	133,681	.....	133,681	134,157	.....	134,157
Other	18	.....	18	145	.....	145	202	.....	202
Proprietary Receipts from the Public:									
On-Budget	.....	263	-263	.....	2,537	-2,537	.....	2,427	-2,427
Off-Budget	.....	3	-3	.....	73	-73	.....	69	-69
Intrabudgetary Transactions:									
Off-Budget ¹	-18	.....	-18	-37,365	.....	-37,365	-32,441	.....	-32,441
Total--Social Security Administration	84,173	265	83,908	914,911	2,611	912,301	893,483	2,497	890,986
Independent Agencies:									
Broadcasting Board of Governors	92	(**)	92	692	(**)	692	676	(**)	676
Bureau of Consumer Financial Protection	170	(**)	170	829	(**)	829	586	(**)	586
Corporation for National and Community Service	93	(**)	93	895	2	893	891	1	890
Corporation for Public Broadcasting	.....	.....	.....	495	.....	495	485	.....	485
District of Columbia:									
Courts	32	.....	32	307	(**)	307	273	(**)	273
General and Special Payments	23	(**)	22	587	47	540	565	57	508
Equal Employment Opportunity Commission	33	1	32	339	4	335	334	3	331
Export-Import Bank of the United States	23	1	22	94	1,034	-939	-31	1,483	-1,514
Federal Communications Commission:									
Universal Service Fund	848	.....	848	9,263	.....	9,263	9,159	.....	9,159
Spectrum Auction Program Account	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Other	38	2	36	279	24	255	297	36	261
Federal Deposit Insurance Corporation:									
Deposit Insurance Fund	-140	.....	-140	-6,385	.....	-6,385	-8,888	.....	-8,888
FSLIC Resolution Fund	(**)	1	-1	(**)	11	-11	518	1	516
Total--Federal Deposit Insurance Corporation	-140	1	-141	-6,385	11	-6,396	-8,371	1	-8,372
Federal Drug Control Programs	24	.....	24	319	.....	319	214	.....	214
Federal Housing Finance Agency	21	.....	21	237	.....	237	223	.....	223
Institute of Museum and Library Services	24	.....	24	199	(**)	199	202	(**)	201
Intelligence Community Management Account	71	.....	71	495	(**)	495	374	.....	374
Legal Services Corporation	31	.....	31	318	.....	318	310	.....	310
National Archives and Records Administration	35	2	33	379	21	358	369	20	350
National Credit Union Administration	63	82	-19	1,618	4,530	-2,911	1,098	3,039	-1,941
National Endowment for the Arts	11	(**)	11	133	(**)	133	133	1	133
National Endowment for the Humanities	17	.....	17	137	1	136	131	1	131
National Labor Relations Board	26	(**)	26	252	(**)	252	250	(**)	250
Nuclear Regulatory Commission	71	73	-2	846	697	149	903	749	154
Postal Service:									
Off-Budget:									
Public Enterprise Funds	5,201	5,565	-364	70,177	72,360	-2,183	74,637	75,839	-1,202
Other	.....	.....	.....	270	.....	270	264	.....	264
Other	.....	.....	.....	35	.....	35	96	.....	96
Railroad Retirement Board:									
Federal Windfall Subsidy	2	.....	2	22	.....	22	26	.....	26
Federal Payments to the Railroad Retirement Accounts	(**)	.....	(**)	714	.....	714	762	.....	762
Railroad Unemployment Insurance Trust Fund:									
Benefit Payments	8	.....	8	99	.....	99	121	.....	121
Transfer To Administrative Funds	2	.....	2	14	.....	14	15	.....	15
Rail Industry Pension Fund:									
Benefit Payments	448	.....	448	4,876	.....	4,876	4,786	.....	4,786

Table 5. Outlays of the U.S. Government, August 2017 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									
OASDI Certifications	-1	.....	-1	-3	.....	-3	-1	.....	-1
Transfer to Administrative Funds	8	.....	8	68	.....	68	66	.....	66
Other	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
National Railroad Retirement Investment Trust:									
Administrative Expenses	4	.....	4	59	.....	59	64	.....	64
Transfers to the Railroad Retirement Trust Funds from the National Railroad Retirement Investment Trust	149	.....	149	1,627	.....	1,627	1,196	.....	1,196
Railroad Social Security Equivalent Benefit Account:									
Benefit Payments	595	.....	595	6,629	.....	6,629	6,597	.....	6,597
Transfer To Administrative Funds	3	.....	3	27	.....	27	28	.....	28
Other	-1	.....	-1	2	.....	2	-3	.....	-3
Proprietary Receipts from the Public	.....	536	-536	.....	2,969	-2,969	.....	1,067	-1,067
Intrabudgetary Transactions:									
Payments from Other Funds to the Railroad Retirement Trust Funds	.....	.....	.....	-4,522	.....	-4,522	-4,663	.....	-4,663
Other	-150	.....	-150	-2,343	.....	-2,343	-1,958	.....	-1,958
Total--Railroad Retirement Board	1,067	536	531	7,271	2,969	4,302	7,035	1,067	5,969
Securities and Exchange Commission	131	(**)	131	1,087	1	1,087	1,086	1	1,085
Smithsonian Institution	82	(**)	82	940	(**)	940	916	(**)	916
Tennessee Valley Authority	3,010	3,275	-265	43,259	43,707	-449	39,885	39,818	67
Other	461	31	430	3,917	676	3,241	2,884	510	2,374
Total--Independent Agencies	11,559	9,570	1,989	139,283	126,083	13,200	135,874	122,625	13,249
Undistributed Offsetting Receipts:									
Other Interest	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Employer Share, Employee Retirement:									
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund:									
Federal Employer Contributions	-319	.....	-319	-3,413	.....	-3,413	-3,305	.....	-3,305
Postal Service Employer Contributions	-58	.....	-58	-624	.....	-624	-603	.....	-603
Department of State:									
Foreign Service Retirement and Disability Fund	-39	.....	-39	-326	.....	-326	-317	.....	-317
Other Defense Civil Programs:									
Military Retirement Fund	-1,613	.....	-1,613	-23,498	.....	-23,498	-24,539	.....	-24,539
Department of Defense Medicare-Eligible Retiree Health Care Fund									
Care Fund	.....	.....	.....	-7,165	.....	-7,165	-6,825	.....	-6,825
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	-2,596	.....	-2,596	-28,026	.....	-28,026	-27,074	.....	-27,074
Social Security Administration:									
Federal Old-Age and Survivors Insurance Trust Fund:									
Federal Employer Contributions	-1,242	.....	-1,242	-12,913	.....	-12,913	-12,653	.....	-12,653
Federal Disability Insurance Trust Fund:									
Federal Employer Contributions	-293	.....	-293	-3,050	.....	-3,050	-2,777	.....	-2,777
Other	(**)	.....	(**)	-2	.....	-2	-4	.....	-4
Total--Employer Share, Employee Retirement	-6,160	.....	-6,160	-79,018	.....	-79,018	-78,097	.....	-78,097
Interest Received by Trust Funds:									
Judicial Branch:									
Judicial Survivors Annuity Fund	-2	.....	-2	1	.....	1	6	.....	6
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund	-21	.....	-21	-7,407	.....	-7,407	-7,993	.....	-7,993
Federal Supplementary Medical Insurance Trust Fund	-29	.....	-29	-2,274	.....	-2,274	-1,985	.....	-1,985
Department of Homeland Security:									
Oil Spill Liability Trust Fund	-6	.....	-6	-41	.....	-41	-32	.....	-32
Other	-2	.....	-2	-14	.....	-14	-11	.....	-11
Department of Labor:									
Unemployment Trust Fund	-10	.....	-10	-1,204	.....	-1,204	-1,034	.....	-1,034
Department of State:									
Foreign Service Retirement and Disability Fund	(**)	.....	(**)	-567	.....	-567	-596	.....	-596
Department of Transportation:									
Airport and Airway Trust Fund	-4	.....	-4	-278	.....	-278	-260	.....	-260
Department of Veterans Affairs:									
National Service Life Insurance Fund	(**)	.....	(**)	-153	.....	-153	-187	.....	-187
United States Government Life Insurance Fund	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Corps of Engineers	-9	.....	-9	-85	.....	-85	-78	.....	-78
Other Defense Civil Programs:									
Military Retirement Fund	-3,015	.....	-3,015	-21,650	.....	-21,650	-15,390	.....	-15,390
Educational Benefits Fund	-15	.....	-15	-56	.....	-56	-63	.....	-63

Table 5. Outlays of the U.S. Government, August 2017 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									
Armed Forces Retirement Home	(**)	.....	(**)	-1	.....	-1	-2	.....	-2
Environmental Protection Agency	-27	.....	-27	-54	.....	-54	-35	.....	-35
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	.....	.....	.....	-26,216	.....	-26,216	-28,161	.....	-28,161
Social Security Administration:									
Federal Old-Age and Survivors Insurance Trust Fund	-46	.....	-46	-84,827	.....	-84,827	-89,022	.....	-89,022
Federal Disability Insurance Trust Fund	-16	.....	-16	-1,612	.....	-1,612	-1,500	.....	-1,500
Independent Agencies:									
Railroad Retirement Board	-18	.....	-18	12	.....	12	-15	.....	-15
Other	-5	.....	-5	-18	.....	-18	-17	.....	-17
Other	-59	.....	-59	-465	.....	-465	-217	.....	-217
Total--Interest Received by Trust Funds	-3,284	.....	-3,284	-146,909	.....	-146,909	-146,592	.....	-146,592
Rents and Royalties on the Outer Continental Shelf Lands	.....	257	-257	.....	3,148	-3,148	.....	2,447	-2,447
Spectrum Auction Proceeds	.....	.....	.....	.....	.....	.....	-8,436	.....	-8,436
Spectrum Relocation Activities	-1,750	.....	-1,750	-1,750	.....	-1,750	.....	.....	.....
Total--Undistributed Offsetting Receipts	-11,194	257	-11,451	-227,676	3,148	-230,825	-233,125	2,447	-235,572
Total Outlays	375,542	41,542	334,000	4,058,118	418,236	3,639,882	3,913,249	384,006	3,529,243
Total On-Budget	292,790	35,974	256,816	3,262,062	345,803	2,916,259	3,137,443	308,098	2,829,345
Total Off-Budget	82,752	5,568	77,184	796,056	72,433	723,623	775,806	75,909	699,898
Total Surplus (+) or Deficit (-)			-107,689			-673,711			-619,092
Total On-Budget			-95,746			-728,732			-659,859
Total Off-Budget			-11,943			+55,021			+40,767

MEMORANDUM

Receipts Offset Against Outlays (In Millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary Receipts	203,054	171,816
Intrabudgetary Transactions	680,827	728,123
Governmental Receipts	12,918	19,008
Total Receipts Offset Against Outlays	896,798	918,946

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, August 2017 and Other Periods
 [\$ millions]

Assets and Liabilities Directly Related to Budget Off-Budget Activity	Net Transactions (- denotes net reduction of either liability or asset accounts)			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Liability Accounts:						
Borrowing from the Public:						
Treasury Securities, Issued Under General Financing Authorities:						
Debt Held by the Public	20,618	208,138	980,266	14,173,423	14,360,944	14,381,561
Intragovernmental Holdings	-20,993	62,950	379,412	5,400,021	5,483,965	5,462,971
Total Treasury Securities Outstanding	-376	271,089	1,359,678	19,573,445	19,844,909	19,844,533
Plus Premium on Treasury Securities	-318	-2,162	-546	32,989	31,144	30,826
Less Discount on Treasury Securities	277	3,045	2,316	93,382	96,150	96,427
Total Treasury Securities Net of Premium and Discount	-970	265,882	1,356,815	19,513,050	19,779,902	19,778,932
Agency Securities, Issued Under Special Financing Authorities (See Schedule B; for Other Agency Borrowing, See Schedule C)						
Total Federal Securities	-271	-274	282	24,367	24,364	24,094
	-1,241	265,608	1,357,097	19,537,417	19,804,266	19,803,025
Deduct:						
Federal Securities Held as Investments of Government Accounts (See Schedule D)						
Less Discount on Federal Securities Held as Investments of Government Accounts	40	-724	1,231	26,706	25,942	25,982
Net Federal Securities Held as Investments of Government Accounts	-25,039	59,529	373,754	5,368,993	5,453,560	5,428,521
Total Borrowing from the Public	23,797	206,079	983,343	14,168,425	14,350,707	14,374,504
Accrued Interest Payable to the Public	-25,090	-11,536	-11,161	57,122	70,676	45,586
Allocations of Special Drawing Rights	199	621	-332	49,294	49,716	49,915
Uninvested Balances, Deposit Funds	-3,212	182,415	-212,479	15,728	201,355	198,143
Miscellaneous Liability Accounts (Includes Checks Outstanding Etc.)	-586	-1,281	-46	8,840	8,145	7,559
Total Liability Accounts	-4,891	376,298	759,326	14,299,409	14,680,597	14,675,707
Asset Accounts (Deduct)						
Cash and Monetary Assets:						
U.S. Treasury Operating Cash:						
Federal Reserve Account ¹	-133,622	-297,910	90,230	353,312	189,023	55,401
Balance	-133,622	-297,910	90,230	353,312	189,023	55,401
Special Drawing Rights:						
Total Holdings	232	1,393	-331	50,054	51,215	51,447
SDR Certificates Issued to Federal Reserve Banks	.....	.....	.....	-5,200	-5,200	-5,200
Balance	232	1,393	-331	44,854	46,015	46,247
Reserve Position on the U.S. Quota in the IMF:						
U.S. Subscription to International Monetary Fund:						
Direct Quota Payments	.....	.....	57,205	111,629	111,629	111,629
Maintenance of Value Adjustments	468	1,459	-612	4,215	5,206	5,674
Letter of Credit Issued to IMF	418	1,697	-59,287	-107,481	-106,202	-105,784
Dollar Deposits with the IMF	8	5	-137	-309	-311	-304
Receivable/Payable (-) for Interim Maintenance of Value						
Adjustments	-424	-1,301	1,684	1,515	637	214
Balance	470	1,859	-1,147	9,570	10,959	11,429
Loans to International Monetary Fund	-99	-1,295	-1,648	9,377	8,182	8,083
Other Cash and Monetary Assets	-168	-97	391	25,542	25,613	25,445
Total Cash and Monetary Assets	-133,187	-296,050	87,495	442,654	279,792	146,604
Non-Federal Securities of the National Railroad Retirement Investment Trust						
Net Activity, Guaranteed Loan Financing (See Schedule E)	6,516	-18,170	11,120	27,550	2,864	9,380
Net Activity, Direct Loan Financing (See Schedule E)	12,315	14,234	40,664	1,227,096	1,229,015	1,241,330
Miscellaneous Asset Accounts	1,327	1,311	-388	-1,230	-1,246	81
Total Asset Accounts	-112,588	-297,547	138,893	1,720,032	1,535,073	1,422,485
Excess of Liabilities (+) or Assets (-)	107,697	673,845	620,432	12,579,376	13,145,524	13,253,221
Transactions Not Applied to Current Year's Surplus or Deficit (See Schedule A for Details)						
	-8	-134	-1,341	.....	-126	-134
Total Budget and Off-Budget Federal Entities (Financing of Deficit (+) or Disposition of Surplus (-))	107,689	673,711	619,092	12,579,376	13,145,398	13,253,087

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

Table 6. Schedule A-Analysis of Change in Excess of Liabilities of the U.S. Government, August 2017 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of Liabilities Beginning of Period:			
Based on Composition of Unified Budget in Preceding Period	13,145,524	12,580,299	11,992,531
Adjustments During Current Fiscal Year for Changes in Composition of Unified Budget:			
Revisions by Federal Agencies to the Prior Budget Results	(**)	-923	1,028
Excess of Liabilities Beginning of Period (Current Basis)	13,145,524	12,579,376	11,993,559
Budget Surplus (-) or Deficit:			
Based on Composition of Unified Budget in Prior Fiscal Year	107,689	673,711	619,092
Total Surplus (-) or Deficit (Table 2)	107,689	673,711	619,092
Total-On-Budget (Table 2)	95,746	728,732	659,859
Total-Off-Budget (Table 2)	11,943	-55,021	-40,767
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	8	134	709
Total-Transactions Not Applied to Current Year's Surplus or Deficit	8	134	1,341
Excess of Liabilities Close of Period	13,253,221	13,253,221	12,613,991

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, August 2017 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	-10	-9	98	97	89
Independent Agencies:						
Federal Communications Commission	.....	.....	.....	(**)	(**)	(**)
National Archives and Records Administration	-12	-23	-21	75	64	52
Tennessee Valley Authority	-251	-241	312	24,175	24,185	23,934
Total Agency Securities	-271	-274	282	24,367	24,364	24,094

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, August 2017 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	-572	-7,214	5,997	14,938	8,296	7,724
Agricultural Credit Insurance Fund	-592	672	274	9,799	11,064	10,472
Farm Storage Facility Loans	.....	173	-83	878	1,051	1,051
Apple Loans Fund	.....	.....	(**)	(**)	(**)	(**)
Emergency Boll Weevil Loan Fund	.....	.....	.....	5	5	5
Rural Housing Service:						
Rural Housing Insurance	408	130	202	16,587	16,310	16,718
Rural Community Facility Loans Fund	597	1,263	829	7,226	7,892	8,489
Multifamily Housing Revitalization Loan Account	48	61	31	317	330	378
Rural Business - Cooperative Service:						
Rural Business and Industry Loans	7	-35	-2	71	30	37
Rural Development Loan Fund	23	13	-19	298	288	311
Rural Economic Development Loan Fund	3	-51	37	247	193	196
Renewable Energy Guaranteed Loan Account	(**)	-2	(**)	4	2	2
Rural Microenterprise Investment Loans	3	4	2	31	32	35
Biorefinery Assistance Loan Account	.....	50	3	3	53	53
Rural Utilities Service:						
Rural Water and Waste Disposal Fund	360	-212	433	13,153	12,580	12,941
Rural Electrification and Telecommunications Fund	147	-2,357	-2,041	10,062	7,557	7,704
Rural Telephone Bank	3	-35	-35	213	175	178
Distance Learning and Telemedicine Program	25	-124	-44	1,157	1,008	1,033
Foreign Agricultural Service	-35	-35	-53	636	636	601
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries Finance	10	20	53	475	485	496
Department of Defense--Military Programs:						
Family Housing Improvement Loans	-33	18	132	1,630	1,680	1,647
Department of Education:						
College Housing and Academic Facilities Loans	.....	.....	.....	25	25	25
Federal Direct Student Loans	4,008	114,474	118,540	1,024,453	1,134,919	1,138,927
Teach Grant Loans	-5	-61	76	713	657	652
Temporary Student Loan Purchase Authority	.....	-4,206	-958	57,925	53,719	53,719
Federal Family Education Loans	.....	.....	.....	43,254	43,254	43,254
Department of Energy:						
Bonneville Power Administration Fund	100	200	130	4,759	4,859	4,959
Western Area Power Administration - Recovery Act	.....	.....	.....	97	97	97
Advanced Technology Vehicles Manufacturing Loans	.....	-7	.....	37	30	30
Title 17 Innovative Technology Loans	.....	6	82	316	322	322
Department of Health and Human Services:						
Consumer Operated and Oriented Plan	.....	-392	53	1,117	725	725
Consumer Operated and Oriented Plan Program Contingency Fund	.....	-82	49	293	211	211
Department of Homeland Security:						
National Flood Insurance Fund	.....	1,600	.....	23,000	24,600	24,600
Disaster Assistance Loan Fund	(**)	1	-1	17	17	17
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	.....	.....	.....	1	1	1
Federal Housing Administration	.....	75	4,560	30,318	30,393	30,393
Green Retrofit Program for Multifamily Housing-Recovery Act	.....	.....	.....	5	5	5
Department of the Interior:						
Bureau of Indian Affairs and Bureau of Indian Education	.....	.....	-1	4	4	4
Bureau of Reclamation Loan Fund	.....	(**)	(**)	32	32	32
Assistance to American Samoa Loan Fund	.....	(**)	(**)	9	9	9
Department of Labor:						
Black Lung Disability Trust Fund	.....	.....	.....	4,355	4,355	4,355

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, August 2017 and Other Periods - Continued

Classification	[\$ millions]					
	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
This Year		Prior Year	This Year	This Month		
Borrowing from the US Treasury: - Continued						
Department of State:						
Repatriation Loans	.....	1	1	4	5	5
Department of Transportation:						
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	216	3,376	1,689	9,792	12,953	13,168
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	.....	130	45	1,076	1,205	1,205
Other	.....	.....	.....	(**)	(**)	(**)
Maritime Administration:						
Maritime Guaranteed Loan (Title XI) Fund	1	1	.....	.....	.....	1
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	-1	5	2	69	75	74
Temporary Credit and Liquidity Program	-1,580	-1,580	-1,008	6,018	6,018	4,438
Troubled Asset Relief Program	-62	-350	51	469	181	119
Small Business Lending Financing Fund	-100	-100	-2,000	462	462	362
Federal Financing Bank Revolving Fund	527	2,434	1,122	59,043	60,950	61,477
Department of Veterans Affairs:						
Veterans Housing Benefit Program Fund	.....	22	-35	500	522	522
Native American Veteran Housing Fund	.....	6	1	67	73	73
Vocational Rehabilitation Loan Fund	.....	2	3	1	3	3
Corps of Engineers:						
Washington Aqueduct	.....	(**)	(**)	1	1	1
International Assistance Programs:						
International Security Assistance:						
Foreign Military Loan Program	.....	4	2,457	2,457	2,461	2,461
Military Debt Reduction	.....	.....	.....	41	41	41
Agency for International Development:						
International Debt Reduction	-374	-374	.....	410	410	36
Development Credit Authority Loan Fund	.....	-2	.....	3	1	1
Overseas Private Investment Corporation	-657	384	241	2,491	3,532	2,875
International Monetary Programs	.....	.....	-7,197	.....	.....	.....
Small Business Administration:						
Business Loan Fund	73	201	259	1,928	2,056	2,129
Disaster Loan Fund	.....	858	602	6,092	6,950	6,950
Independent Agencies:						
Export-Import Bank of the United States	-2,110	-427	1,544	25,022	26,705	24,595
National Credit Union Administration	.....	-1,000	-1,300	1,000	.....	.....
Presidio Trust	.....	.....	.....	45	45	45
Railroad Retirement Board:						
Social Security Equivalent Benefit Account	303	-242	-295	3,577	3,032	3,335
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities	.....	.....	.....	20	20	20
Total Borrowing from the US Treasury	743	107,295	124,428	1,389,173	1,495,724	1,496,468
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Utilities Service:						
Rural Electrification and Telecommunications Fund	423	1,524	1,850	43,339	44,440	44,863
Department of Education:						
Historically Black College and University Capital Financing Fund	32	106	49	1,436	1,510	1,542
Department of Energy:						
Advanced Technology Vehicles Manufacturing Loans	.....	-488	-488	3,860	3,372	3,372
Title 17 Innovative Technology Loans	-18	-141	525	11,539	11,415	11,398
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	77	504	437	554	980	1,058
Department of the Treasury:						
Departmental Offices:						

Table 6. Schedule C (Memorandum)-Federal Agency Borrowing Financed Through the Issue of Treasury Securities, August 2017 and Other Periods - Continued

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank: - Continued						
Community Development Financial Institutions Fund	12	165	200	328	481	493
Department of Veterans Affairs:						
Guaranteed Transitional Housing Loans for Homeless Veterans	.....	(**)	(**)	4	4	4
International Assistance Programs:						
International Security Assistance:						
Foreign Military Financing Program	.....	.....	.....	8,975	8,975	8,975
Independent Agencies:						
Postal Service	.....	.....	.....	15,000	15,000	15,000
Total Borrowing from the Federal Financing Bank	527	1,672	2,572	85,034	86,179	86,705

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, August 2017 and Other Periods

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Federal Funds:						
Department of Agriculture	-3	12	(**)	194	210	206
Department of Commerce	.....	3	3	.....	3	3
Department of Defense--Military Programs:						
Defense Cooperation Account	.....	(**)	(**)	8	8	8
Department of Energy	253	858	104	55,396	56,001	56,255
Department of Health and Human Services	.....	574	3,875	571	1,145	1,145
Department of Homeland Security	.....	-458	784	1,039	581	581
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund	987	-6,580	20,690	36,441	28,875	29,861
Government National Mortgage Association:						
Guarantees of Mortgage-Backed Securities	-738	-2,016	-182	15,954	14,675	13,937
Department of the Interior	33	930	1,051	8,206	9,103	9,136
Department of Justice	-511	.....	.....	.....	511	.....
Department of Labor	230	2,887	4,206	23,734	26,391	26,621
Department of State:						
Foreign Service Retirement and Disability Fund	1	5	3	4	9	9
Other	.....	15	.....	.....	15	15
Department of Transportation	123	179	-133	1,920	1,975	2,098
Department of the Treasury	-71	-1,092	-2,074	25,485	24,464	24,393
Department of Veterans Affairs:						
Veterans Reopened Insurance Fund	-2	-20	-23	144	126	125
Servicemen'S Group Life Insurance Fund	.....	(**)	(**)	1	1	1
Other Defense Civil Programs:						
Uniformed Services Retiree Health Care Fund	236	12,984	8,538	213,482	226,231	226,466
Office of Personnel Management:						
Postal Service Contributions	.....	-5,382	6,258	51,495	46,113	46,113
Independent Agencies:						
Federal Deposit Insurance Corporation:						
Deposit Insurance Fund	123	6,489	8,956	71,524	77,889	78,012
FSLIC Resolution Fund	1	10	1	828	838	839
Federal Housing Finance Agency	-17	17	14	60	94	76
National Credit Union Administration	19	1,870	649	12,961	14,811	14,830
Postal Service	440	2,084	982	8,527	10,171	10,611
Tennessee Valley Authority	(**)	(**)	(**)	25	25	25
Other						
Treasury Securities	-199	-876	-175	18,138	17,462	17,263
Other	8	41	68	12,524	12,557	12,565
Total Treasury Securities	911	12,534	53,595	558,660	570,283	571,194
Total Federal Funds	911	12,534	53,595	558,660	570,283	571,194
Trust Funds:						
Legislative Branch:						
Library of Congress	-1	(**)	1	24	24	23
United States Tax Court	(**)	(**)	(**)	12	12	12
Other	(**)	1	1	29	30	29
Judicial Branch:						
Judicial Retirement Funds	-6	65	48	1,119	1,189	1,183
Department of Agriculture	.....	.....	.....	6	6	6
Department of Commerce	.....	.....	.....	333	333	333
Department of Defense--Military Programs:						
Voluntary Separation Incentive Fund	-7	-9	-19	154	153	145
Other	-220	6	537	854	1,081	861
Department of Health and Human Services:						
Federal Hospital Insurance Trust Fund	-7,764	8,391	-48	192,209	208,365	200,601
Federal Supplementary Medical Insurance Trust Fund	-4,552	29,195	13,919	63,336	97,082	92,530
Other	-8	-11	111	3,626	3,624	3,616
Department of Homeland Security	85	721	626	6,862	7,498	7,583
Department of the Interior	4	12	-2	17	24	28
Department of Labor:						
Unemployment Trust Fund	3,211	8,807	11,725	53,776	59,373	62,583
Other	47	15	10	57	25	72
Department of State:						

Table 6. Schedule D-Investments of Federal Government Accounts in Federal Securities, August 2017 and Other Periods - Continued
 [\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Trust Funds - Continued						
Foreign Service Retirement and Disability Fund	-36	352	237	18,346	18,734	18,698
Other	(**)	3	-1	47	50	50
Department of Transportation:						
Airport and Airway Trust Fund	24	336	135	13,400	13,712	13,737
Highway Trust Fund	-3,802	-10,962	61,021	64,629	57,469	53,667
Department of the Treasury	-75	-114	-243	2,646	2,608	2,533
Department of Veterans Affairs:						
General Post Fund, National Homes	-13	-15	(**)	106	104	91
National Service Life Insurance	-66	-572	-576	4,246	3,740	3,674
United States Government Life Insurance Fund	(**)	-1	-1	4	3	3
Veterans Special Life Insurance Fund	-15	-78	-66	1,700	1,638	1,623
Corps of Engineers	113	728	151	8,850	9,464	9,578
Other Defense Civil Programs:						
Military Retirement Fund	-524	77,842	68,623	591,046	669,412	668,888
Other	4	-136	-139	1,265	1,125	1,129
Environmental Protection Agency	-5	91	-276	5,298	5,394	5,389
National Aeronautics and Space Administration	1	1	1	16	16	17
Office of Personnel Management:						
Civil Service Retirement and Disability Fund						
Treasury Securities	.....	-123,623	123,316	887,161	763,538	763,538
Employees Life Insurance Fund	313	454	1,193	45,167	45,309	45,622
Employees and Retired Employees Health Benefits Fund	-169	2,154	1,013	23,729	26,052	25,883
Social Security Administration:						
Federal Old-Age and Survivors Insurance Trust Fund	-13,017	31,296	37,620	2,796,712	2,841,024	2,828,008
Federal Disability Insurance Trust Fund	726	22,048	2,795	45,880	67,201	67,928
Independent Agencies:						
Harry S Truman Scholarship Foundation	.....	-5	-1	52	47	47
Japan-United States Friendship Commission	-5	-5	-1	38	38	33
Railroad Retirement Board						
Treasury Securities	-120	129	-527	2,197	2,446	2,326
Agency Securities	-1	-3	(**)	4	3	1
Other						
Treasury Securities	-31	-841	207	2,084	1,274	1,243
Total Treasury Securities	-25,908	46,274	321,390	4,837,035	4,909,217	4,883,308
Total Agency Securities	-1	-3	(**)	4	3	1
Total Trust Funds	-25,910	46,271	321,390	4,837,039	4,909,219	4,883,310
Grand Total	-24,999	58,805	374,985	5,395,699	5,479,502	5,454,504

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, August 2017 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	-22	-35	243	222	221
Agricultural Credit Insurance Fund	35	14	-16	-223	-244	-209
Natural Resources Conservation Service:						
Agricultural Resource Conservation Demonstration Program	.....	.....	.....	(**)	(**)	(**)
Rural Housing Service:						
Rural Community Facility Loans	-13	-7	-6	-23	-17	-30
Rural Housing Insurance Fund	6,541	6,776	-3,067	-6,927	-6,692	-151
Rural Business - Cooperative Service:						
Rural Business and Industry Loans	5	-56	82	-262	-323	-318
Renewable Energy Guaranteed Loan Account	23	(**)	-8	-32	-54	-31
Biorefinery Assistance Loan Account	4	57	13	-16	37	41
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	-2	-2	-11	-80	-80	-82
Department of Education:						
Office of Student Financial Assistance:						
Federal Family Education Loans	-474	-10,417	-2,492	34,258	24,315	23,841
Department of Energy:						
Title 17 Innovative Technology Loans	.....	20	71	-158	-138	-138
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	2	-1	-14	-207	-210	-208
Native Hawaiian Housing Loans	(**)	(**)	(**)	2	2	2
Community Planning and Development:						
Community Development Loans	-1	-1	(**)	-63	-64	-64
Housing Programs:						
FHA-Mutual Mortgage Insurance Loans	835	-8,902	19,569	12,459	2,722	3,557
FHA-General and Special Risk Fund	133	-2,507	99	-1,351	-3,991	-3,858
Home Ownership Preservation Entity Fund	(**)	(**)	(**)	-17	-17	-17
Government National Mortgage Association:						
Guarantees of Mortgage-Backed Securities	-165	-2,043	-2,083	7,005	5,126	4,961
Department of the Interior:						
Bureau of Indian Affairs and Bureau of Indian Education	-1	-5	-12	-56	-60	-61
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	(**)	1	-155	-362	-361	-361
Department of the Treasury:						
Departmental Offices:						
Air Transportation Stabilization Fund	.....	.....	.....	(**)	(**)	(**)
Troubled Assets Insurance Financing Fund	.....	.....	.....	(**)	(**)	(**)
Troubled Asset Relief Program	(**)	3	2	-9	-5	-5
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	-205	-184	-1,426	-10,795	-10,774	-10,979
International Assistance Programs:						
Agency for International Development:						

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, August 2017 and Other Periods - Continued

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Guaranteed Loan Financing Activity: - Continued						
Ukraine Export Credit Insurance Fund	.....	.....	.....	-990	-990	-990
Loan Guarantees to Israel	.....	.....	.....	-1,332	-1,332	-1,332
Urban and Environmental Credit Guaranteed Loans	1	2	2	-47	-47	-45
Microenterprise and Small Enterprise Development	.....	.....	.....	(**)	(**)	(**)
Development Credit Authority Loan Fund	(**)	-13	-9	-79	-92	-92
Tunisia Loan Fund	.....	-255	.....	-484	-740	-740
Overseas Private Investment Corporation	-110	-95	62	352	367	257
Small Business Administration:						
Business Loan Fund	-81	-654	156	-1,738	-2,311	-2,392
Independent Agencies:						
Export-Import Bank of the United States	-10	123	395	-1,425	-1,292	-1,302
Net Activity, Guaranteed Loan Financing	6,516	-18,170	11,120	27,550	2,864	9,380
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural Credit Insurance Fund	116	525	429	9,161	9,569	9,686
Farm Storage Facility Loans	-12	-15	-45	752	750	737
Apple Loans Fund	.....	(**)	(**)	(**)	(**)	(**)
Emergency Boll Weevil Loan Fund	.....	(**)	(**)	5	5	5
Rural Housing Service:						
Rural Community Facility Loans Fund	-162	964	582	6,105	7,230	7,069
Rural Housing Insurance Fund	32	-539	-426	15,533	14,962	14,994
Multifamily Housing Revitalization Loan Account	6	32	24	290	315	321
Rural Business - Cooperative Service:						
Rural Business and Industry Loan Fund	-7	-8	-10	15	14	6
Rural Development Loan Fund	9	-9	-18	279	261	270
Rural Economic Development Loan Fund	-2	-11	3	176	167	165
Rural Microenterprise Investment Loans	1	3	1	29	31	32
Rural Utilities Service:						
Rural Water and Waste Disposal Loans	63	-222	-221	11,101	10,816	10,879
Rural Electrification and Telecommunications Fund	162	389	-194	47,328	47,555	47,717
Rural Telephone Bank	-1	-38	-44	177	140	139
Distance Learning and Telemedicine Program	-81	-149	15	977	909	828
Rural Development Insurance Fund	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 Direct Loan Fund	-6	-78	-81	555	483	477
International Debt Reduction	.....	-11	-5	-20	-31	-31
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries Finance	1	-52	-51	470	417	418
Department of Defense--Military Programs	38	-56	64	1,630	1,535	1,573
Department of Education:						
Office of Postsecondary Education:						
College Housing and Academic Facilities Loans	(**)	(**)	(**)	4	3	3
Historically Black College and University Capital Financing Fund	31	-31	51	1,291	1,228	1,260
Office of Student Financial Assistance:						
Federal Direct Student Loans	12,768	26,611	50,401	975,631	989,475	1,002,243
Teach Grant Loans	-3	-121	37	690	572	569
Temporary Student Loan Purchase Authority	-791	-13,867	-10,660	86,292	73,217	72,426
Department of Energy:						
Advanced Technology Vehicles Manufacturing Loans	.....	-473	-476	3,774	3,301	3,301
Title 17 Innovative Technology Loans	-18	8	734	10,820	10,845	10,827
Department of Health and Human Services:						
Consumer Operated and Oriented Plan	-3	-17	112	605	592	589
Consumer Operated and Oriented Plan Program Contingency Fund	.....	17	64	168	185	185
Department of Homeland Security:						
Disaster Assistance Loan Fund	(**)	11	28	-42	-31	-31
Department of Housing and Urban Development:						
Housing Programs:						

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, August 2017 and Other Periods - Continued

[\$ millions]

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
Direct Loan Financing Activity: - Continued						
Emergency Homeowners' Relief Fund	(**)	-1	-1	(**)	-1	-1
FHA-Mutual Mortgage Insurance Loans	.....	6	(**)	-6	(**)	(**)
FHA-General and Special Risk Fund	92	553	483	629	1,090	1,182
Green Retrofit Program for Multifamily Housing Fund	.....	-5	-6	5	1	1
Department of the Interior:						
Bureau of Reclamation	.....	-3	-3	33	30	30
Bureau of Indian Affairs and Bureau of Indian Education	(**)	(**)	(**)	4	4	4
Assistance to American Samoa Loan Fund	(**)	-1	-1	9	8	8
Department of State:						
Administration of Foreign Affairs:						
Repatriation Loans	(**)	(**)	-1	1	1	1
Department of Transportation:						
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	214	3,050	1,370	9,170	12,007	12,221
Tiger Tifia Loan Fund	.....	-1	(**)	618	617	617
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	(**)	-550	-66	1,052	503	503
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	18	170	200	396	548	566
GSE Mortgage-Backed Securities Purchase Program	.....	.....	.....	4,613	4,613	4,613
Temporary Credit and Liquidity Program	-33	-1,532	-1,204	5,658	4,159	4,127
Troubled Asset Relief Program	-11	-329	136	419	101	90
Small Business Lending Program	-25	-119	-1,919	428	334	310
Bureau of the Fiscal Service	.....	.....	.....	(**)	(**)	(**)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	-4	-50	-84	440	394	390
Native American Veteran Housing Fund	(**)	-1	-2	64	63	63
Transitional Housing Loans	(**)	(**)	(**)	(**)	(**)	(**)
Vocational Rehabilitation Loan Fund	(**)	(**)	(**)	1	1	1
International Assistance Programs:						
International Security Assistance:						
Foreign Military Loan Program	.....	2,519	-183	-73	2,447	2,447
Military Debt Reduction	.....	.....	.....	30	30	30
Agency for International Development:						
International Debt Reduction	.....	-40	-25	31	-9	-9
Overseas Private Investment Corporation	-26	452	199	1,765	2,243	2,217
International Monetary Programs	.....	.....	67	-278	-278	-278
Small Business Administration:						
Business Loan Fund	3	3	-7	160	161	163
Disaster Loan Fund	-48	87	-378	4,928	5,063	5,015
Independent Agencies:						
Export-Import Bank of the United States	-8	-2,840	1,771	22,141	19,309	19,302
Federal Communications Commission:						
Spectrum Auction Loan Fund	(**)	(**)	3	(**)	(**)	(**)
Net Activity, Direct Loan Financing	12,315	14,234	40,664	1,227,096	1,229,015	1,241,330

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

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

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

... No Transactions

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

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2017 - Continued

Classification	[\$ millions]												Fiscal Year to Date	Comparable Period Prior F.Y.
	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.		
Outlays: - Continued														
Other	5,784	5,404	631	5,964	53,965	15,919	13,331	8,078	1,025	6,908	5,358		122,367	131,137
Department of Veterans Affairs:														
Compensation and Pensions	537	6,703	13,134	491	6,882	13,837	553	7,110	13,952	497	7,349		71,046	72,769
National Service Life	58	59	69	55	69	81	65	75	62	63	69		727	765
Other	6,744	7,322	9,073	6,804	7,319	6,640	6,513	7,613	9,147	6,634	7,979		81,789	79,259
Corps of Engineers	470	618	639	551	520	670	528	486	523	429	613		6,048	5,562
Other Defense Civil Programs	156	4,865	9,642	1,260	4,596	9,037	-812	5,189	9,375	843	4,446		48,597	54,365
Environmental Protection Agency	727	802	878	844	573	591	570	569	731	516	639		7,441	8,037
Executive Office of the President	31	30	42	34	32	28	50	33	40	28	30		377	364
General Services Administration	-199	17	40	-187	40	55	-270	132	54	-297	91		-521	-542
International Assistance Programs:														
International Security Assistance	1,419	1,514	908	2,235	561	975	502	531	1,835	502	586		11,567	10,435
Multilateral Assistance	298	52	12	-1	3	1,029	1	22	20	721	16		2,173	2,596
Agency for International Development	514	601	492	591	883	426	804	474	471	746	751		6,751	5,696
Other	-39	400	-745	-798	837	-167	604	-122	-2,210	-1,215	-706		-4,161	-3,240
National Aeronautics and Space Administration	1,276	1,702	2,212	1,215	1,400	1,584	1,328	1,689	1,751	1,348	1,598		17,103	17,128
National Science Foundation	623	544	534	529	540	577	548	517	660	659	795		6,528	6,257
Office of Personnel Management	8,386	8,364	6,917	8,004	8,079	8,044	8,282	8,361	6,847	8,052	8,075		87,410	83,223
Small Business Administration	75	96	94	84	73	83	65	77	-463	77	82		343	-568
Social Security Administration:														
Federal Old-Age and Survivors Insurance Trust Fund (Off-Budget)	65,433	64,957	65,140	66,018	65,692	66,319	66,383	66,548	71,111	67,054	67,041		731,695	705,141
Federal Disability Insurance Trust Fund (Off-Budget)	12,189	11,835	11,898	12,266	12,081	12,225	12,268	12,136	12,509	12,149	12,125		133,681	134,157
Other	268	4,679	9,008	285	4,728	8,942	209	4,950	8,873	239	4,742		46,924	51,688
Independent Agencies:														
Deposit Insurance Fund	63	-295	-2,529	46	-793	-3,026	128	2,318	-2,280	122	-140		-6,385	-8,888
FSLIC Resolution Fund	(**)	(**)	-4	-4	(**)	(**)	(**)	-1	-1	-1	-1		-11	516
Postal Service:														
Off-Budget:														
Public Enterprise Funds	213	-705	-17	90	-351	-705	-243	-1,339	1,185	53	-364		-2,183	-1,202
Other	3	.....	6	.....	143	.....	.....	.....	118	.....	.....		270	264
Other	47	.....	95	.....	-143	.....	.....	111	-76	.....	.....		35	96
Tennessee Valley Authority	6	21	39	-13	-232	-65	-22	110	25	-52	-265		-449	67
Other	1,749	2,816	2,727	3,523	2,092	1,693	1,164	2,199	-1,782	2,984	2,759		21,923	22,397
Undistributed Offsetting Receipts:														
Employer Share, Employee Retirement	-19,507	-5,378	-6,029	-6,211	-5,756	-5,904	-5,803	-5,698	-6,461	-6,111	-6,160		-79,018	-78,097
Interest Received by Trust Funds	1,521	-2,884	-62,195	-1,499	-3,000	-3,153	-4,852	-1,989	-62,969	-2,603	-3,284		-146,909	-146,592
Rents and Royalties on the Outer Continental Shelf Lands	-61	-297	-94	-426	-323	-323	-111	-519	-485	-252	-257		-3,148	-2,447
Other	(**)	(**)	.....	.....	(**)	.....	(**)	(**)	(**)	.....	-1,750		-1,750	-8,436
Totals This Year:														
Total Outlays	267,523	336,544	346,540	292,812	363,757	392,816	273,177	328,841	428,894	274,980	334,000		3,639,882	.....
(On-Budget)	199,909	262,006	313,480	225,590	287,851	316,632	205,920	253,114	388,305	206,636	256,816		2,916,259	.....
(Off-Budget)	67,613	74,538	33,060	67,222	75,907	76,184	67,257	75,727	40,588	68,344	77,184		723,623	.....
Total-Surplus (+) or Deficit (-)	-45,831	-136,669	-27,336	51,257	-192,044	-176,233	182,428	-88,423	-90,233	-42,939	-107,689		-673,711	.....
(On-Budget)	-34,587	-122,553	-58,493	38,023	-183,585	-174,446	159,431	-81,701	-135,844	-39,231	-95,746		-728,732	.....
(Off-Budget)	-11,243	-14,116	31,158	13,234	-8,460	-1,786	22,997	-6,722	45,611	-3,709	-11,943		55,021	.....
Total Borrowing from the Public	112,656	156,727	-10,115	-59,634	34,805	-43,262	-76,244	5,134	67,452	-5,236	23,797		206,079	983,343
<i>Total-Outlays Prior Year</i>														
<i>(On-Budget)</i>	<i>347,604</i>	<i>267,837</i>	<i>364,075</i>	<i>258,416</i>	<i>361,757</i>	<i>335,891</i>	<i>331,977</i>	<i>277,111</i>	<i>323,320</i>	<i>322,817</i>	<i>338,438</i>		<i>.....</i>	<i>3,529,243</i>
<i>(Off-Budget)</i>	<i>282,113</i>	<i>195,506</i>	<i>309,049</i>	<i>215,987</i>	<i>287,570</i>	<i>262,546</i>	<i>266,592</i>	<i>202,110</i>	<i>289,404</i>	<i>255,219</i>	<i>263,249</i>		<i>.....</i>	<i>2,829,345</i>
<i>Total-Surplus (+) or Deficit (-) Prior Year</i>														
<i>(On-Budget)</i>	<i>-136,558</i>	<i>-62,869</i>	<i>-14,444</i>	<i>55,163</i>	<i>-192,610</i>	<i>-108,043</i>	<i>106,455</i>	<i>-52,507</i>	<i>6,252</i>	<i>-112,819</i>	<i>-107,112</i>		<i>.....</i>	<i>-619,092</i>
<i>(Off-Budget)</i>	<i>-126,178</i>	<i>-50,066</i>	<i>-16,810</i>	<i>21,274</i>	<i>-179,555</i>	<i>-107,912</i>	<i>87,828</i>	<i>-41,846</i>	<i>-45,225</i>	<i>-106,615</i>	<i>-94,753</i>		<i>.....</i>	<i>-659,859</i>
<i>(Off-Budget)</i>	<i>-10,380</i>	<i>-12,803</i>	<i>2,366</i>	<i>33,890</i>	<i>-13,055</i>	<i>-131</i>	<i>18,627</i>	<i>-10,661</i>	<i>51,477</i>	<i>-6,204</i>	<i>-12,359</i>		<i>.....</i>	<i>40,767</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 August 31, 2017

[\$ 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	1,429	1,550	-121	13,129	13,510	-381	13,400	13,712	13,737
Black Lung Disability	23	22	1	358	209	149	.....	.....	.....
Federal Disability Insurance	12,781	12,125	656	155,491	133,681	21,810	45,880	67,201	67,928
Federal Employees Life and Health	.....	-147	147	.....	-2,596	2,596	68,896	71,360	71,505
Federal Employees Retirement	3,006	7,015	-4,010	59,499	77,842	-18,343	906,637	783,472	783,431
Federal Hospital Insurance	20,146	27,560	-7,415	273,759	265,037	8,722	192,209	208,365	200,601
Federal Old-Age and Survivors Insurance	54,078	67,041	-12,963	762,993	731,695	31,298	2,796,712	2,841,024	2,828,008
Federal Supplementary Medical Insurance	32,483	36,977	-4,494	376,352	353,338	23,013	63,336	97,082	92,530
Hazardous Substance Superfund	30	123	-93	1,137	1,033	104	4,797	4,904	4,880
Highways	3,136	6,172	-3,036	35,236	47,983	-12,746	64,629	57,469	53,667
Military Advances	3,398	2,607	791	29,894	25,154	4,740	.....	.....	.....
Military Retirement	4,628	4,818	-190	126,340	48,490	77,849	591,046	669,412	668,888
Railroad Retirement	1,183	1,205	-22	14,722	13,285	1,437	2,202	2,449	2,327
Unemployment	4,307	2,672	1,635	47,101	32,363	14,738	53,776	59,373	62,583
Veterans Life Insurance	5	88	-84	206	859	-653	5,950	5,381	5,300
All Other Trust	1,236	726	509	6,827	6,084	743	27,569	28,015	27,928
Total Trust Fund Receipts and Outlays and Investments Held from Table 6-D	141,868	170,555	-28,687	1,903,045	1,747,967	155,078	4,837,039	4,909,219	4,883,310
Less: Interfund Transactions	46,919	46,919	.....	784,531	784,531	.....	.....	.....	.....
Trust Fund Receipts and Outlays on the Basis of Tables 4 & 5	94,949	123,636	-28,687	1,118,514	963,436	155,078			
Total Federal Fund Receipts and Outlays	131,419	210,421	-79,002	1,848,387	2,677,175	-828,789			
Less: Interfund Transactions	57	57	.....	729	729	.....		
Federal Fund Receipts and Outlays on the Basis of Table 4 & 5	131,362	210,364	-79,002	1,847,658	2,676,447	-828,789			
Net Budget Receipts & Outlays	226,311	334,000	-107,689	2,966,172	3,639,882	-673,711			

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, August 2017 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year to Date	Comparable Period Prior Fiscal Year
Receipts			
Individual Income Taxes	109,306	1,421,997	1,386,447
Corporation Income Taxes	1,337	233,631	233,079
Social Insurance and Retirement Receipts:			
Employment and General Retirement	84,894	1,016,469	969,824
Unemployment Insurance	4,217	45,424	48,366
Other Retirement	363	3,859	3,588
Excise Taxes	7,416	72,603	72,480
Estate and Gift Taxes	1,765	21,172	19,875
Customs Duties	2,947	31,374	31,692
Miscellaneous Receipts	14,067	119,643	144,801
Total	226,311	2,966,172	2,910,151
Net Outlays			
National Defense	51,993	543,107	535,011
International Affairs	2,150	39,027	37,461
General Science, Space, and Technology	2,824	27,744	27,422
Energy	-158	3,201	2,557
Natural Resources and Environment	3,723	32,707	34,017
Agriculture	360	22,861	22,348
Commerce and Housing Credit	-6,610	-13,205	-22,335
Transportation	9,805	84,211	82,010
Community and Regional Development	1,955	20,892	18,577
Education, Training, Employment, and Social Services	9,475	129,838	99,573
Health	49,302	485,645	465,843
Medicare	55,843	519,568	525,443
Income Security	35,447	462,592	471,564
Social Security	79,163	865,310	839,299
Veterans Benefits and Services	15,417	154,043	153,241
Administration of Justice	4,648	53,926	52,076
General Government	1,571	17,768	16,427
Net Interest	25,260	274,563	257,688
Undistributed Offsetting Receipts	-8,167	-83,915	-88,980
Total	334,000	3,639,882	3,529,243

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 September 2017 Statement is
subject to completion of year-end reporting requirements.**

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