

Final Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

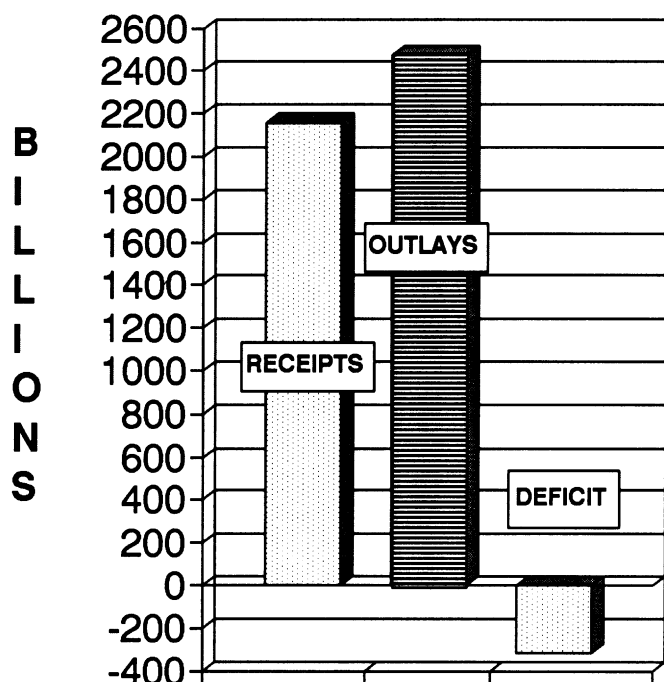
For Fiscal Year 2005 Through **September 30, 2005**, and Other Periods

Highlight

This issue includes the final budget results and details a deficit of \$318.6 billion for Fiscal Year 2005.

Military active duty pay, veterans' benefits, supplemental security income payments, and Medicare payments to health maintenance organizations for October 1, 2005 were accelerated to September 30, 2005.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH SEPTEMBER 2005



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Compiled and Published by

Department of the Treasury
Financial Management Service

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 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 for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

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

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

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *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 2004 and 2005, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 2004			
October	135,825	205,370	69,545
November	118,207	161,179	42,971
December	186,730	204,370	17,640
January	185,169	186,802	1,633
February	92,009	188,709	96,701
March	132,425	205,337	72,913
April	220,091	202,513	-17,578
May	115,450	177,913	62,463
June	214,382	195,258	-19,124
July	134,415	203,575	69,160
August	137,729	178,861	41,132
September	207,351	182,740	-24,611
Year-to-Date	<u>1,879,783</u>	<u>2,292,628</u>	<u>412,845</u>
FY 2005			
October	136,896	194,198	57,302
November	134,547	192,448	57,901
December	215,749	218,603	2,853
January	202,217	193,639	-8,578
February	100,871	214,814	113,942
March	148,741	219,953	71,211
April	277,614	219,902	-57,711
May	152,731	188,154	35,423
June	234,808	211,888	-22,920
July	142,092	195,463	53,372
August	155,438	207,022	51,584
September	252,602	216,839	-35,763
Year-to-Date	<u>2,154,305</u>	<u>2,472,920</u>	<u>318,615</u>

¹The receipt, outlay and deficit figures differ from the *FY 2006 Budget*, released by the Office of Management and Budget on February 7, 2005, by \$701 million due mainly to revisions in the data following the release of the Final Monthly Treasury Statement.

Note: The estimated reporting for August 2005 by the National Finance Center, Department of Agriculture has been adjusted to reflect actual transactions. The National Finance Center reports

for many agencies and programs throughout the Federal Government. Additionally, the estimated reporting for April through August 2005 by the Department of Energy has been adjusted to reflect actual transactions.

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, September 2005 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (2004)	Budget Estimates Next Fiscal Year (2006) ¹
Total on-budget and off-budget results:					
Total receipts	252,602	2,154,305	2,139,656	1,879,783	2,272,715
On-budget receipts	200,725	1,576,830	1,563,962	1,345,039	1,651,028
Off-budget receipts	51,877	577,475	575,694	534,744	621,687
Total outlays	216,839	2,472,920	2,472,310	2,292,628	2,613,334
On-budget outlays	172,987	2,070,710	2,072,190	1,913,116	2,186,233
Off-budget outlays	43,852	402,211	400,120	379,512	427,101
Total surplus (+) or deficit (-)	+35,763	-318,615	-332,654	-412,845	-340,619
On-budget surplus (+) or deficit (-)	+27,738	-493,880	-508,228	-568,077	-535,205
Off-budget surplus (+) or deficit (-)	+8,025	+175,264	+175,574	+155,233	+194,586
Total on-budget and off-budget financing	-35,763	318,615	332,654	412,845	340,619
Means of financing:					
Borrowing from the public	-15,684	296,942	323,728	379,618	350,740
Reduction of operating cash, increase (-)	-27,116	669	1,349	-1,390	.....
By other means	7,037	21,004	7,577	34,616	-10,121

¹These estimates are based on the *FY 2006 Mid-Session Review*, released by the Office of Management and Budget on July 13, 2005.

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

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 2004 and 2005

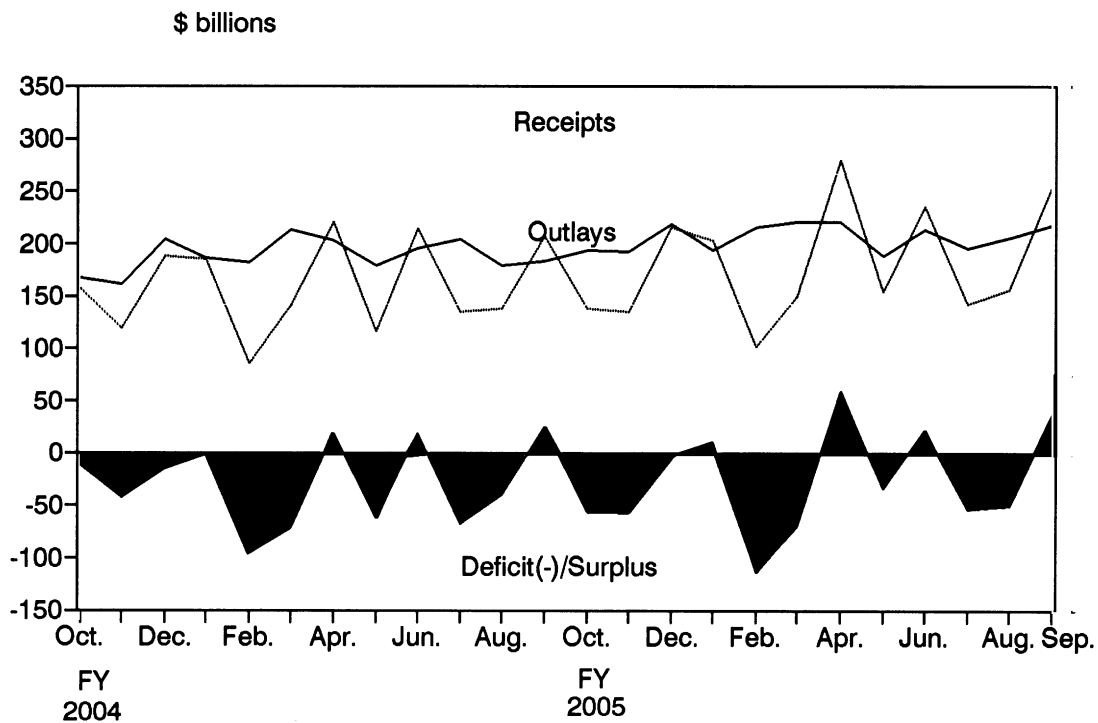


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 2004 and 2005

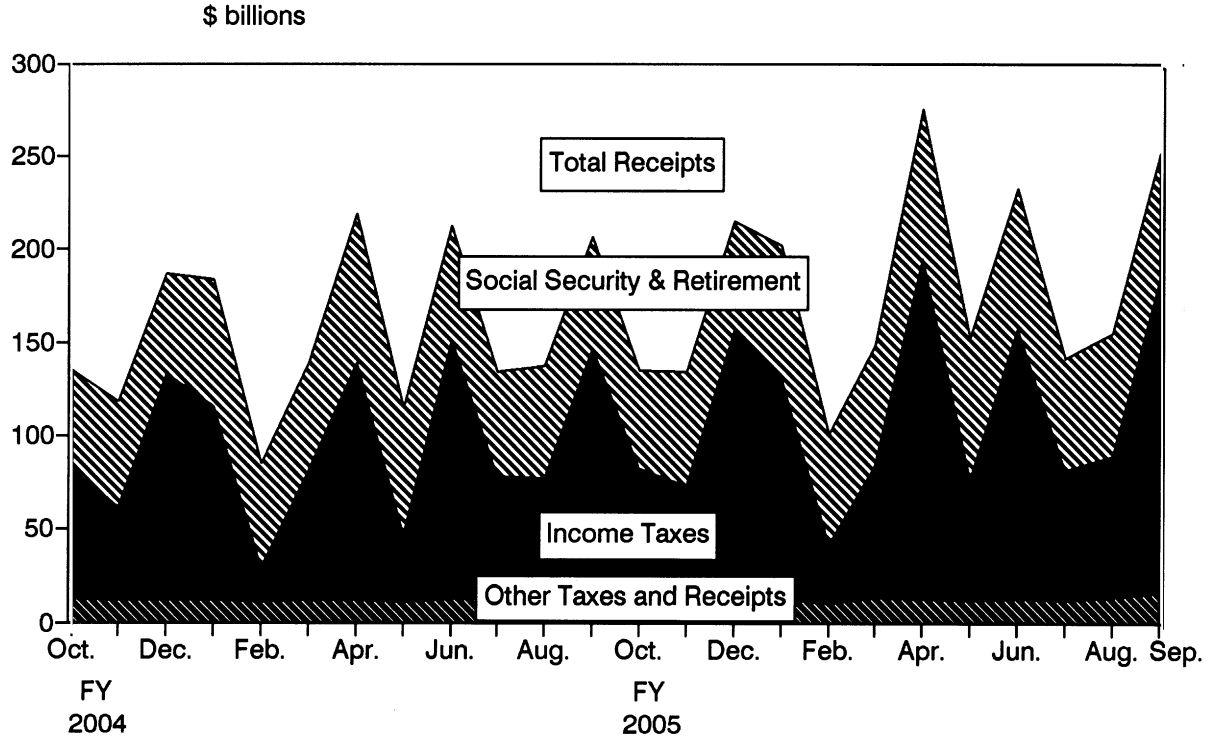


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 2004 and 2005

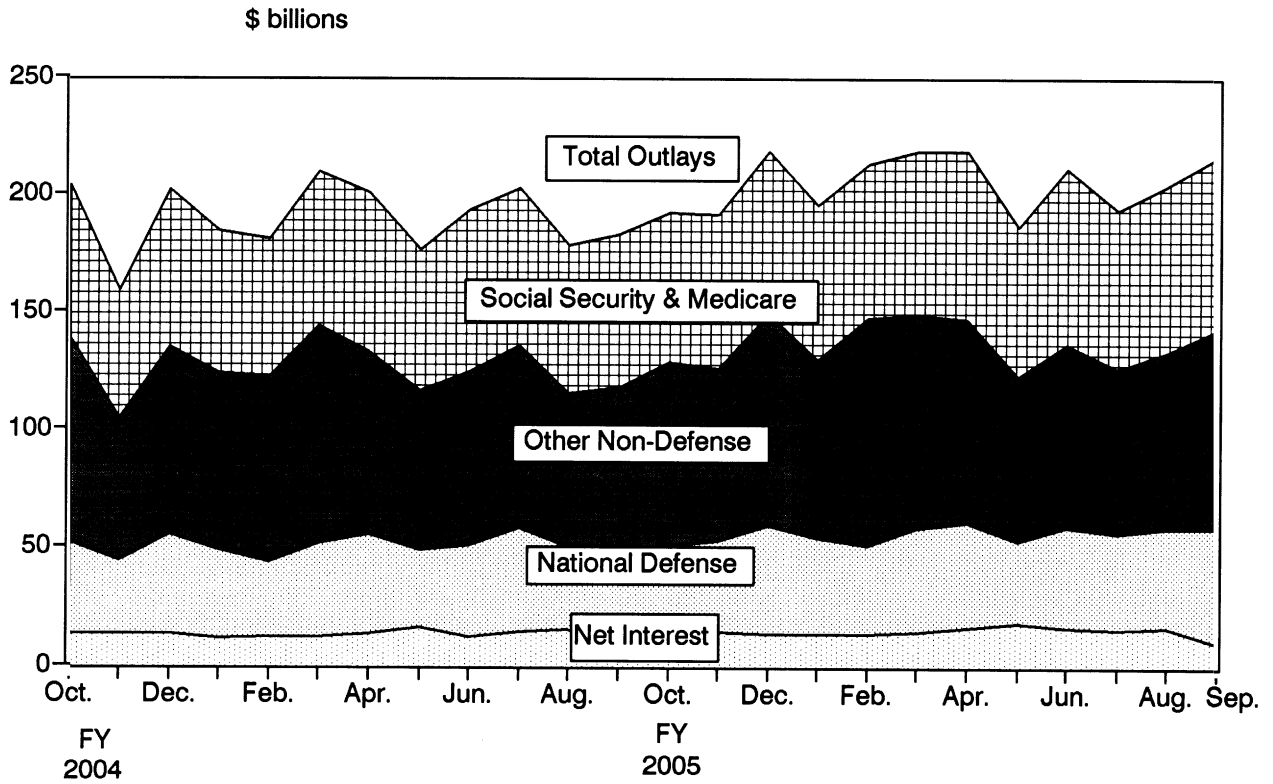


Table 3. Summary of Receipts and Outlays of the U.S. Government, September 2005 and Other Periods

[\$ 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	97,203	927,222	808,958	929,130
Corporation income taxes	70,514	278,281	189,370	265,761
Social insurance and retirement receipts:				
Employment and general retirement (off-budget)	51,877	577,475	534,744	575,694
Employment and general retirement (on-budget)	15,764	170,187	154,615	169,973
Unemployment insurance	465	42,999	39,453	43,183
Other retirement	362	4,459	4,596	4,619
Excise taxes	8,584	73,093	69,855	71,748
Estate and gift taxes	2,451	24,764	24,831	23,842
Customs duties	2,154	23,378	21,083	25,130
Miscellaneous receipts	3,226	32,445	32,279	30,576
Total Receipts	252,602	2,154,305	1,879,783	2,139,656
(On-budget)	200,725	1,576,830	1,345,039	1,563,962
(Off-budget)	51,877	577,475	534,744	575,694
Budget Outlays				
Legislative Branch	318	3,989	3,880	4,176
Judicial Branch	484	5,562	5,396	5,741
Department of Agriculture	5,962	85,129	71,768	89,542
Department of Commerce	638	6,165	5,849	6,288
Department of Defense-Military	46,866	474,436	437,111	470,878
Department of Education	6,012	72,944	62,817	72,227
Department of Energy	2,913	21,635	19,974	21,948
Department of Health and Human Services	52,876	581,492	543,206	583,638
Department of Homeland Security	7,133	39,307	26,724	34,012
Department of Housing and Urban Development	3,084	42,514	45,024	43,475
Department of the Interior	1,213	9,093	8,938	9,448
Department of Justice	1,920	22,740	28,953	21,601
Department of Labor	3,628	47,946	56,708	47,794
Department of State	1,352	12,838	10,942	13,142
Department of Transportation	6,403	56,934	54,541	58,216
Department of the Treasury:				
Interest on Treasury debt securities (gross)	16,822	352,350	321,566	349,916
Other	-6,671	56,764	53,692	58,581
Department of Veterans Affairs	7,868	69,995	59,556	68,882
Corps of Engineers	537	4,767	4,842	4,891
Other Defense Civil Programs	3,535	43,484	41,732	44,090
Environmental Protection Agency	734	7,918	8,335	7,862
Executive Office of the President	771	7,725	3,309	5,765
General Services Administration	27	53	-404	459
International Assistance Program	146	14,787	13,738	14,439
National Aeronautics and Space Administration	1,718	15,611	15,186	15,719
National Science Foundation	528	5,432	5,118	5,641
Office of Personnel Management	5,089	59,510	56,533	61,008
Small Business Administration	53	2,503	4,077	2,641
Social Security Administration	49,542	561,324	530,206	561,383
Other independent agencies	1,799	14,182	5,833	15,603
Undistributed offsetting receipts:				
Interest	-429	-160,989	-153,986	-161,628
Other	-6,032	-65,221	-58,536	-65,068
Total outlays	216,839	2,472,920	2,292,628	2,472,310
(On-budget)	172,987	2,070,710	1,913,116	2,072,190
(Off-budget)	43,852	402,211	379,512	400,120
Surplus (+) or deficit (-)	+35,763	-318,615	-412,845	-332,654
(On-budget)	+27,738	-493,880	-568,077	-508,228
(Off-budget)	+8,025	+175,264	+155,233	+175,574

¹These estimates are based on the *FY 2006 Mid-Session Review*, released by the Office of Management and Budget on July 13, 2005.

Note: The estimated reporting for August 2005 by the National Finance Center, Department of Agriculture has been adjusted to reflect actual transactions. The National Finance Center reports for many agencies and programs throughout the Federal Government. Additionally, the estimated

reporting for April through August 2005 by the Department of Energy has been adjusted to reflect actual transactions.

... No Transactions.

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

Table 4. Receipts of the U.S. Government, September 2005 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	155,829			786,559			753,260		
Presidential Election Campaign Fund	1			53			56		
Other	145,211			320,889			243,268		
Total—Individual income taxes	101,041	3,838	97,203	1,107,501	180,279	927,222	996,584	187,626	808,958
Corporation income taxes	71,991	1,476	70,514	307,095	28,814	278,281	230,619	41,250	189,370
Social insurance and retirement receipts:									
Employment and general retirement:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	140,510	1,855	38,655	463,102	2,213	460,889	438,511	834	437,677
Self-Employment Contributions Act taxes	14,404		4,404	26,879		26,879	26,545		26,545
Adjustments attributable to prior years	1,285		1,285	5,878		5,878	-7,101		-7,101
Total—FOASI trust fund	46,200	1,855	44,345	495,859	2,213	493,646	457,955	834	457,120
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	16,880	315	6,565	78,639	372	78,267	74,462	145	74,316
Self-Employment Contributions Act taxes	1748		748	4,565		4,565	4,508		4,508
Adjustments attributable to prior years	1220		220	997		997	-1,200		-1,200
Total—FDI trust fund	7,847	315	7,532	84,201	372	83,829	77,769	145	77,624
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	113,542		13,542	152,861		152,861	143,213		143,213
Self-Employment Contributions Act taxes	1,912		1,912	11,306		11,306	11,061		11,061
Receipts from Railroad Retirement Board				416		416	391		391
Adjustments attributable to prior years	128		-28	1,485		1,485	-4,076		-4,076
Total—FHI trust fund	15,426		15,426	166,068		166,068	150,589		150,589
Railroad retirement:									
Rail pension and supplemental annuity	152	(* *)	152	2,285	1	2,284	2,299	2	2,297
Social Security equivalent account	187	(* *)	187	1,838	2	1,836	1,731	2	1,729
Total—Employment and general retirement:	69,812	2,170	67,641	750,251	2,589	747,663	690,343	984	689,359
Unemployment insurance:									
Deposits by States	447		447	36,074		36,074	32,734		32,734
Federal Unemployment Tax Act taxes	29	11	18	6,948	119	6,828	6,718	129	6,589
Railroad unemployment taxes	(* *)		(* *)	97		97	130		130
Total—Unemployment insurance	476	11	465	43,118	119	42,999	39,582	129	39,453
Other retirement:									
Federal employees retirement – employee share	358		358	4,409		4,409	4,545		4,545
Non-federal employees retirement	4		4	50		50	51		51
Total—Other retirement	362		362	4,459		4,459	4,596		4,596
Total—Social insurance and retirement receipts	70,650	2,181	68,469	797,829	2,708	795,121	734,521	1,113	733,408
Excise taxes:									
Miscellaneous excise taxes	1,258	105	1,153	25,272	994	24,278	26,260	856	25,404
Airport and airway trust fund	1,604	28	1,577	10,415	101	10,314	9,230	56	9,174
Highway trust fund	5,918	162	5,755	38,897	1,007	37,890	35,725	1,014	34,711
Black lung disability trust fund	99		99	610		610	566		566
Total—Excise taxes	8,879	294	8,584	75,194	2,101	73,093	71,781	1,926	69,855
Estate and gift taxes	2,507	56	2,451	25,606	841	24,764	25,579	749	24,831
Customs duties	2,212	58	2,154	24,198	820	23,378	21,806	723	21,083
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve Banks	1,801		1,801	19,297		19,297	19,652		19,652
Universal service fund	614		614	7,242		7,242	6,550		6,550
All other	815	4	812	5,945	40	5,905	6,160	83	6,077
Total — Miscellaneous receipts	3,230	4	3,226	32,485	40	32,445	32,362	83	32,279
Total — Receipts	260,510	7,909	252,602	2,369,907	215,602	2,154,305	2,113,253	233,470	1,879,783
Total — On-budget	206,463	5,739	200,725	1,789,847	213,017	1,576,830	1,577,529	232,490	1,345,039
Total — Off-budget	54,047	2,170	51,877	580,061	2,585	577,475	535,724	980	534,744

¹In accordance with the Social Security Act as amended: "Individual income taxes, Withheld" have been decreased and "Federal Insurance Contribution Act Taxes" correspondingly increased by \$1,144 million to correct estimates for the quarter ending September 30, 2004. "Individual income taxes, Other" have been decreased and "Self-Employment Contribution Act Taxes" correspondingly increased by \$333 million to correct estimates for calendar year 2002. "Individual income taxes, Withheld" have also been increased and "Federal Insurance Contribution Act Taxes" correspondingly decreased by \$56 million to correct estimates for calendar year 2004 and prior.

Note: The estimated reporting for August 2005 by the National Finance Center, Department of Agriculture has been adjusted to reflect actual transactions. The National Finance Center reports for many agencies and programs throughout the Federal Government. Additionally, the estimated reporting for April through August 2005 by the Department of Energy has been adjusted to reflect actual transactions.

... No Transactions.

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

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

Table 5. Outlays of the U.S. Government, September 2005 and Other Periods
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	65	(**)	65	736	2	734	689	2	687
House of Representatives	100	(**)	100	1,167	1	1,166	1,133	1	1,132
Joint items	3	.....	3	18	.....	18	19	.....	19
Capitol Police	22	.....	22	261	.....	261	240	.....	240
Congressional Budget Office	3	.....	3	35	.....	35	34	.....	34
Architect of the Capitol	26	1	25	511	10	501	429	10	419
Library of Congress	52	2	51	597	10	587	698	11	687
Government Printing Office	-9	.....	-9	107	.....	107	142	.....	142
Government Accountability Office	35	.....	35	468	.....	468	458	.....	458
United States Tax Court	3	.....	3	38	.....	38	39	.....	39
Other Legislative Branch agencies	24	.....	24	99	.....	99	55	.....	55
Proprietary receipts from the public .....	.....	(**)	(**)	.....	2	-2	.....	5	-5
Intrabudgetary transactions	-3	.....	-3	-23	.....	-23	-28	.....	-28
Total—Legislative Branch	321	3	318	4,015	26	3,989	3,909	29	3,880
Judicial Branch:									
Supreme Court of the United States	5	.....	5	76	.....	76	68	.....	68
Courts of Appeals, District Courts, and other judicial services	482	.....	482	5,604	.....	5,604	5,420	.....	5,420
Other	6	.....	6	220	.....	220	206	.....	206
Proprietary receipts from the public .....	.....	1	-1	.....	46	-46	.....	38	-38
Intrabudgetary transactions	-9	.....	-9	-292	.....	-292	-260	.....	-260
Total—Judicial Branch	485	1	484	5,608	46	5,562	5,434	38	5,396
Department of Agriculture:									
Agricultural Research Service	106	.....	106	1,268	.....	1,268	1,213	.....	1,213
Cooperative State Research, Education, and Extension Service:									
Research and education activities	64	.....	64	578	.....	578	540	.....	540
Extension activities	57	.....	57	440	.....	440	421	.....	421
Other	7	.....	7	96	.....	96	105	.....	105
Animal and Plant Health Inspection Service	82	.....	82	1,131	.....	1,131	1,001	.....	1,001
Food Safety and Inspection Service	58	.....	58	811	.....	811	763	.....	763
Agricultural Marketing Service	26	.....	26	915	3	912	1,089	(**)	1,089
Risk Management Agency:									
Administrative and operating expenses	7	.....	7	67	.....	67	71	.....	71
Federal crop insurance corporation fund	250	10	240	4,119	1,236	2,883	4,125	928	3,198
Farm Service Agency:									
Salaries and expenses	78	.....	78	985	.....	985	1,005	.....	1,005
Commodity Credit Corporation	2,657	2,014	643	36,603	16,432	20,172	22,693	12,124	10,569
Agricultural credit insurance fund	10	28	-18	614	600	14	498	757	-259
Other	9	.....	9	77	.....	77	32	.....	32
Total—Farm Service Agency	2,753	2,042	712	38,279	17,032	21,247	24,228	12,881	11,348
Natural Resources Conservation Service:									
Conservation operations	40	.....	40	783	.....	783	785	.....	785
Farm security and rural investment programs	190	.....	190	13	.....	13	1,389	.....	1,389
Other	35	.....	35	295	.....	295	207	.....	207
Rural Development	202	.....	202	1,065	.....	1,065	1,038	.....	1,038
Rural Housing Service:									
Rural housing insurance fund	144	117	27	869	1,404	-535	1,217	1,577	-360
Rental assistance program	67	.....	67	823	.....	823	775	.....	775
Other	6	.....	6	102	.....	102	92	.....	92
Rural Utilities Service:									
Rural electrification and telecommunications fund	461	236	225	1,066	2,207	-1,141	1,365	3,060	-1,695
Rural development insurance fund .....	.....	23	-23	25	304	-279	107	473	-367
Other	8	90	-82	128	244	-117	95	203	-108
Foreign Agricultural Service	141	.....	141	1,180	.....	1,180	1,438	.....	1,438
Food and Nutrition Service:									
Food stamp program	2,800	.....	2,800	32,613	.....	32,613	28,621	.....	28,621
Child nutrition programs	541	.....	541	11,899	.....	11,899	11,207	.....	11,207
Special supplemental nutrition program for women, infants, and children (WIC)	371	.....	371	4,985	.....	4,985	4,860	.....	4,860
Other	24	.....	24	331	.....	331	302	.....	302
Total—Food and Nutrition Service	3,735	.....	3,735	49,829	.....	49,829	44,990	.....	44,990
Forest Service:									
National forest system	112	.....	112	1,398	.....	1,398	1,614	.....	1,614
Wildland fire management	425	.....	425	1,588	.....	1,588	1,937	.....	1,937
Forest service permanent appropriations	18	.....	18	556	.....	556	548	.....	548
Other	109	.....	109	1,494	.....	1,494	1,535	.....	1,535
Total—Forest Service	663	.....	663	5,036	.....	5,036	5,635	.....	5,635
Other	92	(**)	92	895	39	855	875	40	835
Proprietary receipts from the public .....	.....	548	-548	.....	2,041	-2,041	.....	2,470	-2,470
Intrabudgetary transactions	-169	.....	-169	-173	.....	-173	-168	.....	-168
Total—Department of Agriculture	9,027	3,065	5,962	109,640	24,512	85,129	93,400	21,632	71,768

Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	48	(* *)	48	364	2	361	372	8	363
Bureau of the Census	58	.....	58	694	.....	694	681	.....	681
International Trade Administration	30	.....	30	396	.....	396	391	.....	391
National Oceanic and Atmospheric Administration	447	1	446	3,868	8	3,860	3,488	10	3,479
National Institute of Standards and Technology	31	.....	31	660	.....	660	709	.....	709
Other	16	-9	25	227	13	214	262	21	241
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	13	-13	.....	9	-9
Intrabudgetary transactions .....	.....	.....	.....	-7	.....	-7	-5	.....	-5
Total—Department of Commerce	630	-8	638	6,201	36	6,165	5,897	48	5,849
Department of Defense—Military:									
Military Personnel:									
Department of the Army	6,340	.....	6,340	54,870	.....	54,870	47,340	.....	47,340
Department of the Navy	4,580	.....	4,580	39,701	.....	39,701	36,631	.....	36,631
Department of the Air Force	3,364	.....	3,364	31,353	.....	31,353	29,605	.....	29,605
Defense agencies .....	.....	.....	.....	1,539	.....	1,539	.....	.....	.....
Total—Military Personnel	14,285	.....	14,285	127,463	.....	127,463	113,576	.....	113,576
Operation and Maintenance:									
Department of the Army	6,841	.....	6,841	66,487	.....	66,487	56,916	.....	56,916
Department of the Navy	3,631	.....	3,631	39,256	.....	39,256	37,935	.....	37,935
Department of the Air Force	3,835	.....	3,835	41,563	.....	41,563	40,565	.....	40,565
Defense agencies	4,387	.....	4,387	40,813	.....	40,813	38,633	.....	38,633
Total—Operation and Maintenance	18,694	.....	18,694	188,120	.....	188,120	174,049	.....	174,049
International Reconstruction and Other Assistance:									
Department of the Army	4	.....	4	283	.....	283	594	.....	594
Procurement:									
Department of the Army	1,906	.....	1,906	17,860	.....	17,860	13,697	.....	13,697
Department of the Navy	2,808	.....	2,808	27,974	.....	27,974	27,243	.....	27,243
Department of the Air Force	3,072	.....	3,072	32,164	.....	32,164	31,030	.....	31,030
Defense agencies	393	.....	393	4,296	.....	4,296	4,247	.....	4,247
Total—Procurement	8,179	.....	8,179	82,294	.....	82,294	76,217	.....	76,217
Research, Development, Test, and Evaluation:									
Department of the Army	1,108	.....	1,108	9,702	.....	9,702	8,302	.....	8,302
Department of the Navy	1,456	.....	1,456	16,039	.....	16,039	14,136	.....	14,136
Department of the Air Force	1,681	.....	1,681	20,640	.....	20,640	19,529	.....	19,529
Defense agencies	1,764	.....	1,764	19,310	.....	19,310	18,789	.....	18,789
Total—Research, Development, Test, and Evaluation	6,010	.....	6,010	65,691	.....	65,691	60,756	.....	60,756
Military Construction:									
Department of the Army	11	.....	11	1,986	.....	1,986	1,992	.....	1,992
Department of the Navy	84	.....	84	1,146	(* *)	1,146	1,302	.....	1,302
Department of the Air Force	170	.....	170	1,533	.....	1,533	1,436	.....	1,436
Defense agencies	126	.....	126	665	.....	665	1,580	.....	1,580
Total—Military Construction	391	.....	391	5,330	(* *)	5,330	6,310	.....	6,310
Family Housing:									
Department of the Army	118	.....	118	1,224	.....	1,224	1,292	.....	1,292
Department of the Navy	87	.....	87	938	.....	938	1,090	.....	1,090
Department of the Air Force	136	.....	136	1,271	.....	1,271	1,283	.....	1,283
Defense agencies	23	(* *)	23	286	1	285	240	2	238
Revolving and Management Funds:									
Department of the Army	2	.....	2	-11	.....	-11	14	.....	14
Department of the Navy	102	.....	102	749	.....	749	736	.....	736
Defense agencies:									
Working capital fund	-740	.....	-740	2,036	.....	2,036	1,559	.....	1,559
Other	224	(* *)	224	13	(* *)	13	31	(* *)	31
Other	51	.....	51	90	.....	90	-63	.....	-63
Trust funds:									
Department of the Army .....	(* *)	.....	(* *)	6	.....	6	4	.....	4
Department of the Navy	2	.....	2	33	.....	33	31	.....	31
Department of the Air Force	8	3	5	20	13	7	8	11	-3
Defense agencies	39	.....	39	175	.....	175	209	.....	209
Proprietary receipts from the public:									
Department of the Army .....	.....	-22	22	.....	-22	22	.....	44	-44
Department of the Navy .....	.....	186	-186	.....	13	-13	.....	12	-12
Department of the Air Force .....	.....	26	-26	.....	433	-433	.....	112	-112
Defense agencies .....	.....	240	-240	.....	1,214	-1,214	.....	812	-812

Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year 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:—Continued									
Intrabudgetary transactions:									
Department of the Army	-2	.....	-2	41	.....	41	.....	.....	.....
Department of the Navy	22	.....	22	84	.....	84	307	.....	307
Department of the Air Force	-276	.....	-276	75	.....	75	.....	.....	.....
Defense agencies	-57	.....	-57	-111	.....	-111	-133	.....	-133
Offsetting governmental receipts:									
Department of the Army .....	.....	1	-1	.....	6	-6	.....	7	-7
Defense agencies .....	.....	(* *)	(* *)	.....	6	-6	.....	(* *)	(* *)
Total—Department of Defense—Military	47,300	435	46,866	476,101	1,664	474,436	438,111	1,000	437,111
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	914	.....	914	14,636	.....	14,636	12,488	.....	12,488
Impact aid	26	.....	26	1,262	.....	1,262	1,239	.....	1,239
School improvement programs	468	.....	468	6,941	.....	6,941	7,219	.....	7,219
Other	1	.....	1	77	.....	77	235	.....	235
Total—Office of Elementary and Secondary Education	1,409	.....	1,409	22,916	.....	22,916	21,180	.....	21,180
Office of English Language Acquisition	39	.....	39	667	.....	667	645	.....	645
Office of Special Education and Rehabilitative Services:									
Special education	639	.....	639	10,940	.....	10,940	9,751	.....	9,751
Rehabilitation services and disability research	209	.....	209	2,973	.....	2,973	2,894	.....	2,894
Special institutions for persons with disabilities	15	.....	15	175	.....	175	173	.....	173
Office of Vocational and Adult Education	140	.....	140	1,967	.....	1,967	1,945	.....	1,945
Office of Postsecondary Education:									
College housing and academic facilities loans	6	2	4	-8	27	-35	-4	32	-36
Higher education	187	.....	187	2,053	.....	2,053	2,041	.....	2,041
Howard University .....	.....	.....	.....	235	.....	235	242	.....	242
Total—Office of Postsecondary Education	194	2	192	2,281	27	2,254	2,279	32	2,247
Federal Student Aid:									
Student financial assistance	2,255	.....	2,255	15,102	.....	15,102	14,854	.....	14,854
Student Aid Administration	9	.....	9	119	.....	119	115	.....	115
Federal student loan reserve fund .....	.....	.....	.....	152	.....	152	-137	.....	-137
Federal direct student loans	7	.....	7	3,021	.....	3,021	3,246	.....	3,246
Federal family education loans	882	.....	882	10,626	.....	10,626	4,799	.....	4,799
Total—Federal Student Aid	3,153	.....	3,153	29,020	.....	29,020	22,877	.....	22,877
Institute of Education Sciences	35	.....	35	457	.....	457	435	.....	435
Other	184	.....	184	1,606	.....	1,606	721	.....	721
Proprietary receipts from the public .....	.....	2	-2	.....	32	-32	.....	51	-51
Total—Department of Education	6,016	4	6,012	73,003	59	72,944	62,901	83	62,817
Department of Energy:									
National Nuclear Security Administration:									
Naval reactors	34	.....	34	750	.....	750	727	.....	727
Weapons activities	607	.....	607	6,600	.....	6,600	6,218	.....	6,218
Defense nuclear nonproliferation	107	.....	107	1,313	.....	1,313	1,158	.....	1,158
Other	41	.....	41	373	.....	373	362	.....	362
Environmental and Other Defense Activities:									
Defense environmental restoration and waste management .....	(* *)	.....	(* *)	-37	.....	-37	2	.....	2
Defense site acceleration completion	670	.....	670	6,152	.....	6,152	5,638	.....	5,638
Defense environmental services	53	.....	53	954	.....	954	972	.....	972
Other defense activities	12	.....	12	754	.....	754	677	.....	677
Defense nuclear waste disposal	7	.....	7	302	.....	302	330	.....	330
Energy Programs:									
Science	297	.....	297	3,486	.....	3,486	3,336	.....	3,336
Energy supply	127	.....	127	925	.....	925	706	.....	706
Energy conservation	101	.....	101	884	.....	884	926	.....	926
Other	121	5	117	1,948	24	1,924	1,806	25	1,780
Total—Energy Programs	646	5	642	7,242	24	7,218	6,773	25	6,748
Power Marketing Administration	269	-233	502	2,189	2,044	145	2,210	2,068	142
Departmental Administration	-16	.....	-16	176	.....	176	162	.....	162
Proprietary receipts from the public .....	.....	93	-93	.....	1,526	-1,526	.....	1,310	-1,310
Intrabudgetary transactions	366	.....	366	-1,520	.....	-1,520	-1,832	.....	-1,832
Offsetting governmental receipts .....	.....	18	-18	.....	18	-18	.....	19	-19
Total—Department of Energy	2,796	-117	2,913	25,247	3,612	21,635	23,395	3,422	19,974

Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	-37	1	-37	1,326	6	1,320	1,385	5	1,380
Health Resources and Services Administration	619	2	618	6,685	15	6,670	6,780	21	6,759
Indian Health Services	211	.....	211	3,117	.....	3,117	3,064	.....	3,064
Centers for Disease Control and Prevention	134	.....	134	4,589	.....	4,589	4,409	.....	4,409
National Institutes of Health	2,710	.....	2,710	27,123	.....	27,123	25,626	.....	25,626
Substance Abuse and Mental Health Services Administration	244	.....	244	3,204	.....	3,204	3,112	.....	3,112
Agency for Healthcare Research and Quality	-85	.....	-85	12	.....	12	69	.....	69
Total—Public Health Service	3,796	2	3,794	46,056	21	46,035	44,445	26	44,419
Centers for Medicare and Medicaid Services:									
Grants to States for Medicaid	14,797	.....	14,797	181,720	.....	181,720	176,231	.....	176,231
Payments to health care trust funds	6,393	.....	6,393	124,938	.....	124,938	104,306	.....	104,306
State children's health insurance fund	606	.....	606	5,129	.....	5,129	4,607	.....	4,607
Federal hospital insurance trust fund:									
Benefit payments	17,434	.....	17,434	182,842	.....	182,842	164,079	.....	164,079
Administrative expenses	159	.....	159	1,769	.....	1,769	1,885	.....	1,885
Total—FHI trust fund	17,593	.....	17,593	184,611	.....	184,611	165,964	.....	165,964
Health care fraud and abuse control	135	.....	135	1,092	.....	1,092	1,051	.....	1,051
Federal supplementary medical insurance trust fund:									
Benefit payments	15,060	.....	15,060	149,615	.....	149,615	131,457	.....	131,457
Administrative expenses	441	.....	441	2,348	.....	2,348	2,664	.....	2,664
Total—FSMI trust fund	15,500	.....	15,500	151,963	.....	151,963	134,121	.....	134,121
Transitional drug assistance:									
Benefit payments	55	.....	55	1,125	.....	1,125	266	.....	266
Administrative expenses	1	.....	1	107	.....	107	.....	.....	.....
Medicare prescription drugs:									
Benefit payments	73	.....	73	73	.....	73	103	.....	103
Administrative expenses	98	.....	98	459	.....	459	.....	.....	.....
Other	48	.....	48	468	.....	468	-134	.....	-134
Total—Centers for Medicare and Medicaid Services ..	55,300	.....	55,300	651,685	.....	651,685	586,515	.....	586,515
Administration for Children and Families:									
Temporary assistance for needy families	1,244	.....	1,244	17,357	.....	17,357	17,725	.....	17,725
Payments to States for child support enforcement and family support programs	347	.....	347	3,982	.....	3,982	3,815	.....	3,815
Low income home energy assistance	118	.....	118	2,095	.....	2,095	1,891	.....	1,891
Refugee and entrant assistance	68	.....	68	504	.....	504	511	.....	511
Child care entitlement to States	234	.....	234	2,784	.....	2,784	2,695	.....	2,695
Payments to States for the child care and development block grant	180	.....	180	2,117	.....	2,117	2,137	.....	2,137
Social services block grant	106	.....	106	1,822	.....	1,822	1,752	.....	1,752
Children and families services programs	824	.....	824	8,848	.....	8,848	8,677	.....	8,677
Payments to States for foster care and adoption assistance	487	.....	487	6,427	.....	6,427	6,340	.....	6,340
Other	80	.....	80	494	.....	494	462	.....	462
Total—Administration for Children and Families	3,688	.....	3,688	46,431	.....	46,431	46,005	.....	46,005
Administration on Aging	108	.....	108	1,401	.....	1,401	1,342	.....	1,342
Departmental Management	414	.....	414	2,639	(* *)	2,639	2,173	.....	2,173
Other	-44	.....	-44	341	.....	341	407	.....	407
Proprietary receipts from the public .....	.....	3,990	-3,990	.....	42,096	-42,096	.....	33,344	-33,344
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund ..	-4,965	.....	-4,965	-115,201	.....	-115,201	-94,736	.....	-94,736
Payments for tax and other credits:									
Federal hospital insurance trust fund	-1,428	.....	-1,428	-9,742	.....	-9,742	-9,575	.....	-9,575
Total—Department of Health and Human Services ..	56,869	3,992	52,876	623,610	42,118	581,492	576,577	33,370	543,206
Department of Homeland Security:									
Departmental Management	606	.....	606	4,079	.....	4,079	2,430	.....	2,430
Citizenship and Immigration Services	179	.....	179	1,623	.....	1,623	1,541	.....	1,541
United States Secret Service	129	.....	129	1,406	.....	1,406	1,320	.....	1,320
Border and Transportation Security:									
Customs and border protection	491	.....	491	6,278	.....	6,278	5,577	.....	5,577
Immigration and customs	413	.....	413	3,782	.....	3,782	4,198	.....	4,198
Transportation Security Administration	576	.....	576	3,420	.....	3,420	2,899	.....	2,899
Other	82	.....	82	450	.....	450	197	.....	197
Total—Border and Transportation Security	1,562	.....	1,562	13,931	.....	13,931	12,871	.....	12,871

Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Homeland Security:—Continued									
United States Coast Guard	712	1	711	7,327	10	7,317	6,853	10	6,843
Emergency Preparedness and Response:									
Disaster relief	4,137	.....	4,137	11,846	.....	11,846	3,573	.....	3,573
National flood insurance fund	232	69	163	2,080	796	1,284	567	1,027	-461
Other	-22	.....	-22	549	.....	549	1,220	(* *)	1,220
Total—Emergency Preparedness and Response	4,347	69	4,277	14,475	796	13,679	5,359	1,028	4,331
Science and Technology	136	.....	136	835	.....	835	432	.....	432
Information Analysis and Infrastructure Protection	138	.....	138	771	.....	771	399	.....	399
Other	9	.....	9	91	.....	91	71	.....	71
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	6	-6	.....	6	-6
Offsetting governmental receipts .....	.....	614	-614	.....	4,419	-4,419	.....	3,509	-3,509
Total—Department of Homeland Security	7,818	685	7,133	44,538	5,231	39,307	31,277	4,553	26,724
Department of Housing and Urban Development:									
Public and Indian Housing Programs:									
Tenant based rental assistance	426	.....	426	10,031	.....	10,031	.....	.....	.....
Housing certificate fund	1,030	.....	1,030	11,017	.....	11,017	22,356	.....	22,356
Project-based rental assistance	436	.....	436	2,158	.....	2,158	.....	.....	.....
Public housing capital fund	257	.....	257	3,153	.....	3,153	3,414	.....	3,414
Public housing operating fund	294	.....	294	3,572	.....	3,572	3,434	.....	3,434
Revitalization of severely distressed public housing (Hope VI)	60	.....	60	695	.....	695	596	.....	596
Native American housing block grant	93	.....	93	688	.....	688	676	.....	676
Other	1	.....	1	(* *)	1	-2	200	153	47
Total—Public and Indian Housing Programs	2,596	.....	2,596	31,313	1	31,311	30,676	153	30,523
Community Planning and Development:									
Housing opportunities for persons with AIDS	15	.....	15	280	.....	280	254	.....	254
Community development fund	408	.....	408	4,984	.....	4,984	5,388	.....	5,388
Home investment partnership program	131	.....	131	1,718	.....	1,718	1,597	.....	1,597
Homeless assistance grants	113	.....	113	1,282	.....	1,282	1,232	.....	1,232
Other	11	(* *)	11	92	1	91	123	5	118
Total—Community Planning and Development	678	(* *)	678	8,357	1	8,356	8,595	5	8,590
Housing Programs:									
Public enterprise funds	(* *)	2	-2	1	35	-33	14	42	-27
Credit accounts:									
FHA-Mutual mortgage insurance fund, program account	33	.....	33	2,799	.....	2,799	7,452	.....	7,452
FHA-Mutual mortgage insurance capital reserve account	-90	.....	-90	-2,168	.....	-2,168	-3,812	.....	-3,812
FHA-Mutual mortgage and cooperative housing insurance fund, liquidating account	10	10	(* *)	114	86	28	353	186	168
FHA-General and special risk fund, program account	25	.....	25	1,061	.....	1,061	810	.....	810
FHA-General and special risk fund, liquidating account	-36	63	-99	732	471	261	1,016	451	565
Housing for the elderly or handicapped fund, liquidating account	(* *)	76	-75	127	1,058	-930	187	1,042	-854
Housing for the elderly	116	.....	116	1,211	.....	1,211	1,098	.....	1,098
Other assisted housing programs	46	.....	46	610	(* *)	610	630	(* *)	630
Other	5	.....	5	14	.....	14	12	.....	12
Total—Housing Programs	109	151	-42	4,500	1,649	2,851	7,761	1,720	6,041
Government National Mortgage Association:									
Guarantees of mortgage-backed securities	-15	5	-19	-84	295	-379	2	312	-310
Management and Administration	77	.....	77	933	.....	933	858	.....	858
Other	18	.....	18	227	.....	227	202	.....	202
Proprietary receipts from the public:									
FHA-General and special risk fund .....	.....	16	-16	.....	474	-474	.....	419	-419
Other .....	.....	208	-208	.....	237	-237	.....	412	-412
Offsetting governmental receipts .....	.....	1	-1	.....	74	-74	.....	49	-49
Total—Department of Housing and Urban Development	3,464	380	3,084	45,244	2,730	42,514	48,094	3,070	45,024

Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and Minerals Management:									
Bureau of Land Management:									
Management of lands and resources	94	.....	94	856	.....	856	851	.....	851
Wildland fire management	146	.....	146	782	.....	782	812	.....	812
Other	87	3	84	778	87	691	579	96	482
Minerals Management Service	145	.....	145	1,868	.....	1,868	1,097	.....	1,097
Office of Surface Mining Reclamation and Enforcement	33	.....	33	382	.....	382	320	.....	320
Total—Land and Minerals Management	505	3	502	4,667	87	4,580	3,658	96	3,561
Water and Science:									
Bureau of Reclamation:									
Water and related resources	101	.....	101	745	.....	745	733	.....	733
Other	47	23	24	297	240	58	427	241	186
United States Geological Survey	74	.....	74	937	.....	937	903	.....	903
Other	2	.....	2	44	.....	44	36	.....	36
Total—Water and Science	223	23	200	2,023	240	1,783	2,099	241	1,858
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service	213	.....	213	1,956	.....	1,956	1,907	.....	1,907
National Park Service	260	.....	260	2,670	(* *)	2,670	2,601	(* *)	2,601
Total—Fish and Wildlife and Parks	473	.....	473	4,626	(* *)	4,626	4,508	(* *)	4,508
Bureau of Indian Affairs	313	(* *)	312	2,322	2	2,320	2,242	6	2,237
Departmental Offices:									
Insular affairs	151	.....	151	427	.....	427	332	.....	332
Office of Special Trustee for American Indians	75	.....	75	484	.....	484	470	.....	470
Other	1	.....	1	469	.....	469	163	.....	163
Proprietary receipts from the public .....	.....	460	-460	.....	5,384	-5,384	.....	3,953	-3,953
Intrabudgetary transactions	-41	.....	-41	-211	.....	-211	-238	.....	-238
Total—Department of the Interior	1,699	486	1,213	14,806	5,713	9,093	13,233	4,296	8,938
Department of Justice:									
General Administration	112	.....	112	1,772	.....	1,772	1,458	.....	1,458
Legal Activities and United States Marshals:									
General legal activities	50	.....	50	578	.....	578	632	.....	632
United States Attorneys	125	.....	125	1,496	.....	1,496	1,575	.....	1,575
United States Marshals Service	76	.....	76	752	.....	752	785	.....	785
September 11th victim compensation	-1	.....	-1	12	.....	12	6,309	.....	6,309
Assets forfeiture fund	75	.....	75	581	.....	581	612	.....	612
Other	33	.....	33	364	.....	364	402	.....	402
Federal Bureau of Investigation	446	.....	446	5,111	.....	5,111	4,927	.....	4,927
Drug Enforcement Administration	151	.....	151	1,759	.....	1,759	1,725	.....	1,725
Bureau of Alcohol, Tobacco, Firearms, and Explosives	76	.....	76	865	.....	865	852	.....	852
Federal Prison System	374	20	355	5,107	263	4,844	4,993	242	4,751
Office of Justice Programs:									
State and local law enforcement assistance	161	.....	161	1,555	.....	1,555	2,364	.....	2,364
Community oriented policing services	16	.....	16	931	.....	931	947	.....	947
Other	176	.....	176	1,719	.....	1,719	1,399	.....	1,399
Other	101	.....	101	842	.....	842	643	.....	643
Intrabudgetary transactions	-4	.....	-4	-120	.....	-120	-122	.....	-122
Offsetting governmental receipts .....	.....	28	-28	.....	323	-323	.....	306	-306
Total—Department of Justice	1,968	47	1,920	23,325	585	22,740	29,501	548	28,953
Department of Labor:									
Employment and Training Administration:									
Training and employment services	397	.....	397	5,324	.....	5,324	5,606	.....	5,606
Welfare to work jobs .....	(* *)	.....	(* *)	6	.....	6	181	.....	181
Community service employment for older Americans	30	.....	30	423	.....	423	439	.....	439
Federal unemployment benefits and allowances	32	.....	32	845	.....	845	699	.....	699
State unemployment insurance and employment service operations	-50	.....	-50	202	.....	202	206	.....	206
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	.....	.....	.....	80	.....	80
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,321	.....	2,321	33,239	.....	33,239	42,484	.....	42,484
State administrative expenses	328	.....	328	3,410	.....	3,410	3,459	.....	3,459
Federal administrative expenses	32	.....	32	407	.....	407	374	.....	374
Veterans employment and training .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Other .....	(* *)	.....	(* *)	3	.....	3	3	.....	3
Total—Unemployment trust fund	2,681	.....	2,681	37,059	.....	37,059	46,321	.....	46,321
Other	3	.....	3	122	.....	122	838	.....	838
Total—Employment and Training Administration	3,092	.....	3,092	43,981	.....	43,981	54,371	.....	54,371

Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Pension Benefit Guaranty Corporation	366	256	110	3,571	3,477	94	3,161	3,408	-247
Employment Standards Administration:									
Salaries and expenses	32		32	396		396	391		391
Special benefits	-574		-574	215		215	130		130
Energy employees occupational illness compensation fund	133		133	613		613	274		274
Special benefits for disabled coal miners	28		28	353		353	383		383
Black lung disability trust fund	705		705	1,059		1,059	1,050		1,050
Other	45		45	259		259	258		258
Occupational Safety and Health Administration	35		35	453		453	461		461
Bureau of Labor Statistics	32		32	446		446	430		430
Other	81		81	907		907	841		841
Proprietary receipts from the public		47	-47		51	-51		84	-84
Intrabudgetary transactions	-44		-44	-779		-779	-1,549		-1,549
Total—Department of Labor	3,931	303	3,628	51,474	3,528	47,946	60,200	3,492	56,708
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	731		731	4,765		4,765	4,317		4,317
Embassy security, construction, and maintenance	149		149	1,521		1,521	1,247		1,247
Payment to Foreign Service retirement and disability fund				183		183	174		174
Foreign Service retirement and disability fund	57		57	674		674	652		652
Other	-143		-143	460		460	814		814
Total—Administration of Foreign Affairs	793		793	7,602		7,602	7,204		7,204
International Organizations and Conferences	229		229	2,689		2,689	1,870		1,870
Migration and refugee assistance	78		78	893		893	900		900
International narcotics control and law enforcement	44		44	545		545	414		414
Andean counterdrug initiative	74		74	735		735	615		615
Other	133		133	605		605	181		181
Proprietary receipts from the public					(*)	(*)		(*)	(*)
Intrabudgetary transactions	(*)		(*)	-231		-231	-242		-242
Total—Department of State	1,352		1,352	12,839	(*)	12,838	10,942	(*)	10,942
Department of Transportation:									
Office of the Secretary	57		57	188		188	151		151
Federal Aviation Administration:									
Operations	-528		-528	2,850		2,850	2,697		2,697
Airport and airway trust fund:									
Grants-in-aid for airports	341		341	3,530		3,530	2,961		2,961
Facilities and equipment	310		310	2,517		2,517	2,740		2,740
Research, engineering, and development	27		27	138		138	141		141
Trust fund share of FAA operations	1,346		1,346	4,883		4,883	4,489		4,489
Total—Airport and airway trust fund	2,023		2,023	11,068		11,068	10,331		10,331
Other	-56	49	-105	89	168	-79	-11	182	-193
Total—Federal Aviation Administration	1,439	49	1,390	14,007	168	13,839	13,017	182	12,835
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	3,496		3,496	31,236		31,236	30,050		30,050
Other	21		21	245	2	243	303		303
Other programs	44		44	398		398	313		313
Total—Federal Highway Administration	3,561		3,561	31,880	2	31,877	30,666		30,666
National Highway Traffic Safety Administration	36		36	350		350	330		330
Federal Railroad Administration:									
Capital grants to the National Railroad Passenger Corporation	64		64	1,221		1,221	1,282		1,282
Other	38	(*)	38	226	6	220	234	6	228
Total—Federal Railroad Administration	102	(*)	102	1,447	6	1,441	1,517	6	1,511
Federal Transit Administration:									
Formula grants	589		589	101		101	697		697
Capital investment grants	451		451	476		476	294		294
Discretionary grants	35		35	119		119	161		161
Trust fund share of expenses	66		66	7,650		7,650	6,833		6,833
Other	14		14	13		13	27		27
Total—Federal Transit Administration	1,154		1,154	8,359		8,359	8,011		8,011

Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Maritime Administration	79	25	54	847	384	463	1,165	438	727
Other	69	4	64	603	17	587	555	15	540
Proprietary receipts from the public		15	-15		104	-104		163	-163
Intrabudgetary transactions	(* *)		(* *)	-9		-9	-11		-11
Offsetting governmental receipts		1	-1		57	-57		56	-56
Total—Department of Transportation	6,497	94	6,403	57,671	737	56,934	55,401	861	54,541
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	104	45	59	-219	322	-542	-488	116	-604
Other	57		57	1,077		1,077	929		929
Financial Management Service:									
Salaries and expenses	17		17	293		293	266		266
Payment to the Resolution Funding Corporation				2,130		2,130	2,187		2,187
Financial agent services	50		50	378		378	205		205
Temporary State fiscal assistance fund							5,000		5,000
Interest paid to credit financing accounts	4,417		4,417	4,429		4,429	3,780		3,780
Claims, judgements, and relief acts	64		64	1,074		1,074	802		802
Other	120	(* *)	120	683	(* *)	683	428		428
Total—Financial Management Service	4,669	(* *)	4,669	8,987	(* *)	8,987	12,668		12,668
Federal Financing Bank									
Alcohol and tobacco tax and trade bureau:	-210		-210	-816		-816	-1,043		-1,043
Salaries and expenses	7		7	84		84	69		69
Internal revenue collections for Puerto Rico	29		29	421		421	336		336
Bureau of Engraving and Printing	16		16	-13		-13	7		7
United States Mint	137	-40	177	1,090	1,091	-2	993	1,026	-33
Bureau of the Public Debt	42		42	338		338	426		426
Internal Revenue Service:									
Processing, assistance, and management	317		317	3,949		3,949	4,089		4,089
Tax law enforcement	323		323	4,313		4,313	4,020		4,020
Information systems	113		113	1,486		1,486	1,635		1,635
Payment where earned income credit exceeds liability for tax	116		116	34,559		34,559	33,134		33,134
Payment where child credit exceeds liability for tax	122		122	14,624		14,624	8,857		8,857
Refunding internal revenue collections, interest	214		214	6,112		6,112	5,118		5,118
Other	31	1	30	372	5	367	547	6	541
Total—Internal Revenue Service	1,235	1	1,235	65,416	5	65,410	57,400	6	57,393
Comptroller of the Currency									
Office of Thrift Supervision	39	1	38	475	596	-122	451	507	-57
	10	(* *)	10	149	187	-39	169	183	-14
Interest on the public debt:									
Interest on Treasury debt securities (gross):									
Public issues (accrual basis)	16,378		16,378	178,862		178,862	156,028		156,028
Special issues (cash basis)	444		444	173,488		173,488	165,538		165,538
Total—Interest on Treasury debt securities (gross)	16,822		16,822	352,350		352,350	321,566		321,566
Total—Interest on the public debt	16,822		16,822	352,350		352,350	321,566		321,566
Other	6		6	62		62	60		60
Proprietary receipts from the public		10,598	-10,598		13,946	-13,946		13,104	-13,104
Intrabudgetary transactions	-2,208		-2,208	-4,137		-4,137	-3,340		-3,340
Total—Department of the Treasury	20,755	10,604	10,151	425,263	16,149	409,114	390,202	14,944	375,258
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	2,113		2,113	25,619		25,619	24,350		24,350
Other	372	24	348	4,863	272	4,590	4,137	300	3,837
Veterans Benefits Administration:									
Public enterprise funds:									
Veterans housing benefit program fund	25	6	19	2,059	97	1,962	373	95	278
Other	66	68	-1	755	741	14	686	659	27
Compensation and pensions	5,326		5,326	34,693		34,693	29,784		29,784
Readjustment benefits	220		220	2,937		2,937	2,684		2,684
Insurance funds:									
National service life	115		115	1,207		1,207	1,231		1,231
United States Government Life	1		1	9		9	9		9
Veterans special life	15	2	13	127	168	-40	133	171	-37
Other	10		10	52		52	36		36
Total—Veterans Benefits Administration	5,777	76	5,702	41,839	1,006	40,832	34,938	925	34,013

Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Veterans Affairs:—Continued									
Construction	40	.....	40	488	(* *)	488	438	(* *)	438
Departmental Administration	-111	.....	-111	1,839	.....	1,839	1,294	.....	1,294
Proprietary receipts from the public:									
National service life .....	.....	13	-13	.....	171	-171	.....	204	-204
Other .....	.....	211	-211	.....	3,198	-3,198	.....	4,172	-4,172
Intrabudgetary transactions .....	(* *)	.....	(* *)	-3	.....	-3	-1	.....	-1
Total—Department of Veterans Affairs	8,191	323	7,868	74,643	4,648	69,995	65,156	5,600	59,556
Corps of Engineers:									
Construction	169	.....	169	1,557	.....	1,557	1,538	.....	1,538
Operation and maintenance	125	.....	125	1,460	.....	1,460	1,477	.....	1,477
Flood control	102	.....	102	462	.....	462	424	.....	424
Harbor maintenance trust fund	128	.....	128	687	.....	687	631	.....	631
Rivers and harbors contributed funds	40	.....	40	350	.....	350	394	.....	394
Other	7	.....	7	723	.....	723	849	.....	849
Proprietary receipts from the public .....	.....	34	-34	.....	462	-462	.....	461	-461
Intrabudgetary transactions .....	.....	.....	.....	-10	.....	-10	-10	.....	-10
Total—Corps of Engineers	571	34	537	5,229	462	4,767	5,303	461	4,842
Other Defense Civil Programs:									
Military Retirement:									
Payment to military retirement fund .....	.....	.....	.....	21,358	.....	21,358	18,189	.....	18,189
Military retirement fund	3,270	.....	3,270	38,965	.....	38,965	36,995	.....	36,995
Retiree Health Care:									
Payment to Department of Defense Medicare-eligible retiree health care fund .....	.....	.....	.....	15,721	.....	15,721	16,260	.....	16,260
Department of Defense Medicare-eligible retiree health care fund	373	.....	373	6,273	.....	6,273	5,202	.....	5,202
Educational Benefits	15	.....	15	284	.....	284	271	.....	271
Other	15	.....	15	163	.....	163	206	.....	206
Proprietary receipts from the public .....	.....	1	-1	.....	19	-19	.....	38	-38
Intrabudgetary transactions	-137	.....	-137	-39,261	.....	-39,261	-35,354	.....	-35,354
Total—Other Defense Civil Programs	3,536	1	3,535	43,504	19	43,484	41,770	38	41,732
Environmental Protection Agency:									
Science and technology	62	.....	62	751	.....	751	729	.....	729
Environmental programs and management	175	.....	175	2,278	.....	2,278	2,177	.....	2,177
State and tribal assistance grants	321	.....	321	3,582	.....	3,582	3,906	.....	3,906
Payment to the hazardous substance superfund .....	.....	.....	.....	1,247	.....	1,247	1,258	.....	1,258
Hazardous substance superfund	143	.....	143	1,269	.....	1,269	1,470	.....	1,470
Other	41	(* *)	41	163	28	135	188	26	161
Proprietary receipts from the public .....	.....	7	-7	.....	76	-76	.....	94	-94
Intrabudgetary transactions .....	.....	.....	.....	-1,247	.....	-1,247	-1,258	.....	-1,258
Offsetting governmental receipts .....	.....	1	-1	.....	20	-20	.....	14	-14
Total—Environmental Protection Agency	741	8	734	8,042	124	7,918	8,469	134	8,335
Executive Office of the President:									
Compensation of the President and the White House Office	4	.....	4	56	.....	56	59	.....	59
Office of Management and Budget	5	.....	5	68	.....	68	64	.....	64
Office of National Drug Control Policy	2	.....	2	29	.....	29	20	.....	20
Iraq relief and reconstruction fund	740	.....	740	7,338	.....	7,338	3,006	.....	3,006
Other	19	.....	19	234	.....	234	160	.....	160
Total—Executive Office of the President	771	.....	771	7,725	.....	7,725	3,309	.....	3,309
General Services Administration:									
Real Property Activities	31	.....	31	-87	.....	-87	-496	.....	-496
Supply and Technology Activities	-22	.....	-22	-2	.....	-2	-70	.....	-70
General Activities	27	.....	27	171	.....	171	212	.....	184
Proprietary receipts from the public .....	.....	13	-13	.....	21	-21	.....	16	-16
Intrabudgetary transactions	6	.....	6	-8	.....	-8	-5	.....	-5
Total—General Services Administration	41	13	27	73	21	53	-360	44	-404
International Assistance Program:									
International Security Assistance:									
Foreign military loan program	15	29	-14	139	447	-308	178	464	-286
Foreign military financing program	45	.....	45	4,883	.....	4,883	5,302	.....	5,302
Economic support fund	180	.....	180	2,723	.....	2,723	2,854	.....	2,854
Other	84	.....	84	702	.....	702	626	.....	626
Proprietary receipts from the public .....	.....	.....	.....	.....	58	-58	.....	85	-85
Total—International Security Assistance	323	29	294	8,447	505	7,942	8,960	549	8,411

Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current 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 Program:—Continued									
Multilateral Assistance:									
Contribution to the International Development									
Association				797		797	1,333		1,333
International organizations and programs	9		9	302		302	310		310
Other	238		238	1,417		1,417	997		997
Proprietary receipts from the public					121	-121		54	-54
Total—Multilateral Assistance	247		247	2,516	121	2,395	2,640	54	2,586
International Development Assistance:									
Agency for International Development:									
Economic assistance loans		559	-559	4	1,194	-1,190	-57	730	-788
Sustainable development assistance program	138		138	1,515		1,515	1,340		1,340
Child survival and disease programs	327		327	1,718		1,718	1,645		1,645
Assistance for the independent States of the Former Soviet Union	49		49	488		488	552		552
Operating expenses	46		46	636		636	618		618
Payment to the Foreign Service retirement and disability fund				43		43	44		44
Other	114	142	-28	1,221	199	1,022	1,152	72	1,080
Proprietary receipts from the public		163	-163		163	-163		161	-161
Intrabudgetary transactions				(**)		(**)	-3		-3
Total—Agency for International Development	674	864	-190	5,625	1,557	4,068	5,290	964	4,327
Overseas Private Investment Corporation:									
Overseas private investment corporation account	62	6	55	270	370	-100	336	305	31
Proprietary receipts from the public		19	-19		447	-447		127	-127
Total—Overseas Private Investment Corporation	62	25	37	270	817	-547	336	432	-96
Peace Corps	26		26	306		306	306		306
Other	13		13	94		94	86		86
Total—International Development Assistance	775	889	-114	6,295	2,373	3,922	6,018	1,396	4,622
International Monetary Programs	95		95	54		54	-647		-647
Military Sales Programs:									
Foreign military sales trust fund	1,109		1,109	11,482		11,482	10,495		10,495
Other					(**)	(**)	(**)	(**)	(**)
Proprietary receipts from the public		1,491	-1,491		11,051	-11,051		11,734	-11,734
Other	5		5	43		43	4		4
Total—International Assistance Program	2,555	2,409	146	28,837	14,050	14,787	27,471	13,732	13,738
National Aeronautics and Space Administration:									
Science, aeronautics, and exploration	845		845	6,957		6,957	4,115		4,115
Exploration capabilities	832		832	7,743		7,743	5,218		5,218
Human space flight	13		13	198		198	1,842		1,842
Science, aeronautics, and technology	19		19	667		667	3,944		3,944
Other	9		9	46		46	67		67
Total—National Aeronautics and Space Administration	1,718		1,718	15,611		15,611	15,186		15,186
National Science Foundation:									
Research and related activities	49		49	4,060		4,060	3,806		3,806
Education and human resources	399		399	947		947	882		882
Other	80		80	426		426	430		430
Total—National Science Foundation	528		528	5,432		5,432	5,118		5,118
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	540		540	7,861		7,861	7,277		7,277
Payment to civil service retirement and disability fund	25,618		25,618	25,618		25,618	25,921		25,921
Civil service retirement and disability fund	4,638		4,638	54,790		54,790	52,277		52,277
Employees life insurance fund	177	201	-24	2,145	3,516	-1,371	2,119	3,516	-1,398
Employees and retired employees health benefits fund	2,554	2,616	-61	29,556	31,307	-1,750	27,418	29,139	-1,721
Other	-2		-2	15		15	134		134
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	-25,618		-25,618	-25,618		-25,618	-25,921		-25,921
Other	-3		-3	-34		-34	-36		-36
Total—Office of Personnel Management	7,905	2,816	5,089	94,333	34,823	59,510	89,188	32,655	56,533

Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan fund	2	7	-5	2,087	59	2,029	2,689	59	2,630
Disaster loan fund	7	1	6	1,004	12	992	1,300	11	1,289
Other	1	2	-1	8	7	1	8	8	(* *)
Other	52	(* *)	52	21	(* *)	21	389	(* *)	389
Proprietary receipts from the public .....	.....	.....	.....	.....	540	-540	.....	230	-230
Total—Small Business Administration	62	9	53	3,120	617	2,503	4,387	309	4,077
Social Security Administration:									
Payments to social security trust funds	15	.....	15	16,519	.....	16,519	15,076	.....	15,076
Supplemental security income program	6,140	.....	6,140	40,940	.....	40,940	36,411	.....	36,411
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	36,292	.....	36,292	430,394	.....	430,394	411,162	.....	411,162
Administrative expenses	161	.....	161	2,919	.....	2,919	2,287	.....	2,287
Payment to railroad retirement account .....	.....	.....	.....	3,579	.....	3,579	3,628	.....	3,628
Total—FOASI trust fund	36,453	.....	36,453	436,892	.....	436,892	417,078	.....	417,078
Federal disability insurance trust fund (off-budget):									
Benefit payments	7,165	.....	7,165	83,826	.....	83,826	76,262	.....	76,262
Administrative expenses	198	.....	198	2,303	.....	2,303	2,072	.....	2,072
Payment to railroad retirement account .....	.....	.....	.....	338	.....	338	215	.....	215
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	.....	.....
Total—FDI trust fund	7,364	.....	7,364	86,468	.....	86,468	78,550	.....	78,550
Other	46	.....	46	182	.....	182	133	.....	133
Proprietary receipts from the public:									
On-budget .....	.....	461	-461	.....	3,097	-3,097	.....	2,615	-2,615
Off-budget .....	.....	1	-1	.....	63	-63	.....	85	-85
Intrabudgetary transactions:									
Off-budget ¹	-15	.....	-15	-16,517	.....	-16,517	-14,343	.....	-14,343
Total—Social Security Administration	50,004	462	49,542	564,485	3,161	561,324	532,906	2,700	530,206
Other independent agencies:									
Broadcasting Board of Governors	71	.....	71	639	.....	639	653	.....	653
Corporation for National and Community Service	70	.....	70	793	.....	793	765	.....	765
Corporation for Public Broadcasting .....	.....	.....	.....	466	.....	466	437	.....	437
District of Columbia:									
Courts	17	.....	17	202	.....	202	194	.....	194
General and special payments	52	.....	52	457	(* *)	457	613	2	611
Other .....	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Election Assistance Commission	19	.....	19	984	.....	984	1,284	.....	1,284
Equal Employment Opportunity Commission	28	(* *)	28	324	4	320	328	4	324
Export-Import Bank of the United States	31	15	16	705	1,520	-814	727	2,629	-1,902
Federal Communications Commission:									
Universal service fund	594	.....	594	7,264	.....	7,264	12,790	.....	12,790
Spectrum auction program account	1	.....	1	1,263	.....	1,263	641	.....	641
Other	-274	2	-275	-82	896	-978	-65	9,518	-9,583
Federal Deposit Insurance Corporation:									
Bank insurance fund	55	85	-30	889	1,539	-651	947	1,953	-1,006
Savings association insurance fund	8	15	-8	110	574	-465	131	542	-411
FSLIC resolution fund	53	60	-7	503	289	214	76	239	-163
Office of Inspector General	14	.....	14	28	.....	28	26	.....	26
Total—Federal Deposit Insurance Corporation	129	160	-31	1,529	2,403	-874	1,181	2,735	-1,554
Federal Drug Control Programs	17	.....	17	409	.....	409	429	.....	429
Legal Services Corporation	26	.....	26	332	.....	332	335	.....	335
National Archives and Records Administration	37	2	36	363	24	338	322	15	307
National Credit Union Administration	31	24	7	247	586	-339	208	559	-351
National Endowment for the Arts	10	.....	10	124	.....	124	120	.....	120
National Endowment for the Humanities	17	.....	17	136	.....	136	127	.....	127
Institute of Museum and Library Services	33	.....	33	250	.....	250	207	.....	207
National Labor Relations Board	20	.....	20	246	.....	246	242	.....	242
Nuclear Regulatory Commission	53	5	48	645	534	111	617	545	71
Postal Service:									
Public enterprise funds (off-budget)	6,904	5,805	1,099	69,605	71,396	-1,791	65,505	69,635	-4,130
Payments to the Postal Service fund .....	.....	.....	.....	568	.....	568	60	.....	60

Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
Railroad Retirement Board:									
Federal windfall subsidy	8	.....	8	106	.....	106	117	.....	117
Federal payments to the railroad retirement accounts ..	(* *)	.....	(* *)	442	.....	442	435	.....	435
Railroad unemployment insurance trust fund	6	.....	6	72	.....	72	83	.....	83
Rail industry pension fund:									
Benefit payments	296	.....	296	3,541	.....	3,541	3,638	.....	3,638
Advances from FOASDI fund	-98	.....	-98	-1,180	.....	-1,180	-1,166	.....	-1,166
OASDI certifications	98	.....	98	1,180	.....	1,180	1,166	.....	1,166
Administrative expenses	7	.....	7	97	.....	97	101	.....	101
Interest on refund of taxes .....	(* *)	.....	(* *)	(* *)	.....	(* *)	1	.....	1
Transfers to the National railroad retirement investment trust .....	.....	.....	.....	.....	.....	.....	586	.....	586
Other	1	.....	1	7	.....	7	6	.....	6
National railroad retirement investment trust:									
Administrative expenses	2	.....	2	14	.....	14	7	.....	7
Transfers to the railroad retirement trust funds from the National railroad retirement investment trust	109	.....	109	809	.....	809	1,564	.....	1,564
Railroad Social Security equivalent benefit account:									
Benefit payments	465	.....	465	5,693	.....	5,693	5,429	.....	5,429
Interest on refund of taxes .....	(* *)	.....	(* *)	1	.....	1	1	.....	1
Proprietary receipts from the public .....	.....	110	-110	.....	3,490	-3,490	.....	2,748	-2,748
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	-3,917	.....	-3,917	-3,844	.....	-3,844
Payments from the railroad retirement trust funds to the National railroad retirement investment trust .....	.....	.....	.....	.....	.....	.....	-586	.....	-586
Other	-109	.....	-109	-1,251	.....	-1,251	-1,999	.....	-1,999
Total—Railroad Retirement Board	785	110	676	5,613	3,490	2,123	5,540	2,748	2,792
Securities and Exchange Commission	-797	.....	-797	-799	.....	-799	-685	.....	-685
Smithsonian Institution	90	.....	90	757	.....	757	782	.....	782
Tennessee Valley Authority	1,950	2,077	-127	20,926	21,131	-205	17,945	18,357	-413
Other	115	31	85	2,903	704	2,199	1,736	457	1,279
Total—Other independent agencies	10,029	8,230	1,799	116,868	102,686	14,182	113,038	107,205	5,833
Undistributed offsetting receipts:									
Other interest .....	.....	.....	.....	.....	(* *)	(* *)	.....	(* *)	(* *)
Employer share, employee retirement:									
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	-229	.....	-229	-2,630	.....	-2,630	-2,540	.....	-2,540
Postal Service employer contributions	-53	.....	-53	-672	.....	-672	-710	.....	-710
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	-173	.....	-173
Department of State:									
Foreign Service retirement and disability fund	-19	.....	-19	-185	.....	-185	-182	.....	-182
Other Defense Civil Programs:									
Military retirement fund	-1,386	.....	-1,386	-16,554	.....	-16,554	-14,071	.....	-14,071
Department of Defense Medicare-eligible retiree health care fund	-825	.....	-825	-10,490	.....	-10,490	-8,140	.....	-8,140
Office of Personnel Management:									
Civil service retirement and disability fund	-1,727	.....	-1,727	-17,441	.....	-17,441	-16,281	.....	-16,281
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-836	.....	-836	-9,352	.....	-9,352	-9,061	.....	-9,061
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	-625	.....	-625
Federal disability insurance trust fund:									
Federal employer contributions	-142	.....	-142	-1,589	.....	-1,589	-1,540	.....	-1,540
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	-105	.....	-105
Other .....	(* *)	.....	(* *)	-2	.....	-2	-2	.....	-2
Total—Employer share, employee retirement	-5,218	.....	-5,218	-58,916	.....	-58,916	-53,430	.....	-53,430

Table 5. Outlays of the U.S. Government, September 2005 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
Judicial Branch:									
Judicial survivors annuity fund .....	(* *)	.....	(* *)	-25	.....	-25	-27	.....	-27
Department of Health and Human Services:									
Federal hospital insurance trust fund	-32	.....	-32	-15,155	.....	-15,155	-15,074	.....	-15,074
Federal supplementary medical insurance trust fund	-62	.....	-62	-1,364	.....	-1,364	-1,727	.....	-1,727
Department of Homeland Security:									
Oil spill liability trust fund	-6	.....	-6	-25	.....	-25	-12	.....	-12
Other	-1	.....	-1	-34	.....	-34	-6	.....	-6
Department of Labor:									
Unemployment trust fund	-13	.....	-13	-2,484	.....	-2,484	-2,589	.....	-2,589
Department of State:									
Foreign Service retirement and disability fund .....	(* *)	.....	(* *)	-767	.....	-767	-763	.....	-763
Department of Transportation:									
Airport and airway trust fund	-25	.....	-25	-429	.....	-429	-477	.....	-477
Department of Veterans Affairs:									
National service life insurance fund	-2	.....	-2	-682	.....	-682	-730	.....	-730
United States government life insurance fund .....	(* *)	.....	(* *)	-3	.....	-3	-3	.....	-3
Corps of Engineers	-1	.....	-1	-74	.....	-74	-70	.....	-70
Other Defense Civil Programs:									
Military retirement fund	-134	.....	-134	-11,539	.....	-11,539	-10,258	.....	-10,258
Educational benefits fund	-2	.....	-2	-40	.....	-40	-38	.....	-38
Armed Forces Retirement Home .....	(* *)	.....	(* *)	-6	.....	-6	-5	.....	-5
Environmental Protection Agency	-25	.....	-25	-130	.....	-130	-93	.....	-93
Office of Personnel Management:									
Civil service retirement and disability fund	-27	.....	-27	-36,194	.....	-36,194	-35,641	.....	-35,641
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund ...	-63	.....	-63	-81,708	.....	-81,708	-76,441	.....	-76,441
Federal disability insurance trust fund	-9	.....	-9	-10,128	.....	-10,128	-9,786	.....	-9,786
Independent agencies:									
Railroad Retirement Board	-22	.....	-22	-24	.....	-24	14	.....	14
Other	-1	.....	-1	-32	.....	-32	-144	.....	-144
Other	-4	.....	-4	-145	.....	-145	-114	.....	-114
Total—Interest received by trust funds	-429	.....	-429	-160,989	.....	-160,989	-153,986	.....	-153,986
Rents and royalties on the outer continental shelf lands .....	.....	655	-655	.....	6,144	-6,144	.....	5,105	-5,105
Spectrum auction proceeds .....	.....	160	-160	.....	160	-160	.....	.....	.....
Total—Undistributed offsetting receipts	-5,647	814	-6,461	-219,905	6,305	-226,210	-207,417	5,105	-212,522
Total outlays	251,932	35,093	216,839	2,746,582	273,661	2,472,920	2,551,998	259,370	2,292,628
Total on-budget	202,274	29,288	172,987	2,272,912	202,202	2,070,710	2,102,767	189,651	1,913,116
Total off-budget	49,657	5,806	43,852	473,670	71,459	402,211	449,231	69,720	379,512
Total surplus (+) or deficit			+35,763			-318,615			-412,845
Total on-budget			+27,738			-493,880			-568,077
Total off-budget			+8,025			+175,264			+155,233

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	98,655	95,953
Intrabudgetary transactions	442,502	403,255
Governmental receipts	5,616	4,505
Total receipts offset against outlays	546,773	503,714

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

Note: The estimated reporting for August 2005 by the National Finance Center, Department of Agriculture has been adjusted to reflect actual transactions. The National Finance Center reports for many agencies and programs throughout the Federal Government. Additionally, the estimated

reporting for April through August 2005 by the Department of Energy has been adjusted to reflect actual transactions.

... No Transactions.

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

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

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, September 2005 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	-13,041	293,894	383,254	4,307,345	4,614,279	4,601,239
Intragovernmental holdings	18,817	259,763	212,478	3,071,708	3,312,654	3,331,471
Total Treasury securities outstanding	5,776	553,657	595,733	7,379,053	7,926,933	7,932,710
Plus premium on Treasury securities	25	608	-143	4,038	4,620	4,645
Less discount on Treasury securities	3,074	2,935	525	55,257	55,118	58,192
Total Treasury securities net of Premium and discount	2,728	551,329	595,064	7,327,834	7,876,436	7,879,163
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	66	-547	-1,769	24,183	23,570	23,637
Total federal securities	2,794	550,783	593,295	7,352,017	7,900,006	7,902,800
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	21,041	255,394	216,412	13,075,687	3,310,040	3,331,081
Less discount on federal securities held as investments of government accounts	2,563	1,553	2,735	16,596	15,586	18,149
Net federal securities held as investments of government accounts	18,478	253,841	213,677	3,059,091	3,294,455	3,312,932
Total borrowing from the public	-15,684	296,942	379,618	4,292,926	4,605,551	4,589,868
Accrued interest payable to the public	8,834	2,231	928	32,734	26,132	34,965
Allocations of special drawing rights	-51	-96	192	7,197	7,153	7,102
Deposit funds	-690	2,005	3,457	13,397	16,093	15,402
Miscellaneous liability accounts (includes checks outstanding etc.)	3,109	2,001	245	8,812	7,705	10,813
Total liability accounts	-4,483	303,083	384,440	4,355,067	4,662,633	4,658,150
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ²						
Federal Reserve account	-1,270	-1,606	-1,237	5,987	5,650	4,381
Tax and loan note accounts	28,386	937	2,627	30,362	2,914	31,300
Balance	27,116	-669	1,390	36,349	8,564	35,680
Special drawing rights:						
Total holdings	-59	-4,537	720	12,782	8,304	8,245
SDR certificates issued to Federal Reserve Banks .....	.....	.....	.....	-2,200	-2,200	-2,200
Balance	-59	-4,537	720	10,582	6,104	6,045
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	46,525	46,525	46,525
Maintenance of value adjustments	-385	-726	1,456	8,047	7,707	7,322
Letter of credit issued to IMF	60	-7,618	-6,645	-34,600	-42,278	-42,218
Dollar deposits with the IMF	-52	-46	-7	-135	-129	-181
Receivable/Payable (-) for interim maintenance of value adjustments	290	2,195	565	-395	1,509	1,799
Balance	-88	-6,195	-4,630	19,442	13,335	13,247
Loans to International Monetary Fund .....	.....	.....	.....	.....	.....	.....
Other cash and monetary assets	-369	-62	-23,529	20,880	21,187	20,818
Total cash and monetary assets	26,601	-11,464	-26,049	87,254	49,189	75,790
Non-federal securities of the National railroad Retirement investment trust	275	2,056	2,378	24,079	25,860	26,135
Net Activity, Guaranteed Loan Financing	-1,634	-10,588	-9,418	-24,998	-33,952	-35,586
Net Activity, Direct Loan Financing	9,463	4,958	4,856	150,657	146,153	155,616
Miscellaneous asset accounts	-3,152	283	490	435	3,870	717
Total asset accounts	31,552	-14,754	-27,743	237,426	191,120	222,672
Excess of liabilities (+) or assets (-)	-36,034	+317,838	+412,183	+4,117,640	+4,471,512	+4,435,478
Transactions not applied to current year's surplus or deficit (see Schedule A for Details)	271	778	662	.....	506	778
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	-35,763	+318,615	+412,845	+4,117,640	+4,472,018	+4,436,255

¹Includes an adjustment of -\$16 million in FY 2002 for the National Archives and Records Administration.

²Major sources of information used to determine Treasury's operating cash balance include Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service Centers, the Bureau of the Public Debt and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed.

Note: The estimated reporting for August 2005 by the National Finance Center, Department of Agriculture has been adjusted to reflect actual transactions. The National Finance Center reports for many agencies and programs throughout the Federal Government. Additionally, the estimated reporting for April through August 2005 by the Department of Energy has been adjusted to reflect actual transactions.

... No Transactions.

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

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, September 2005 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	4,469,680	4,117,208	3,702,517
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results	1,832	432	2,940
Excess of liabilities beginning of period (current basis)	4,471,512	4,117,640	3,705,457
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	-35,763	318,615	412,845
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	-35,763	318,615	412,845
Total-on-budget (Table 2)	-27,738	493,880	568,077
Total-off-budget (Table 2)	-8,025	-175,264	-155,233
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-230	-730	-661
Profit on sale of monetary metals	-41	-48	-1
Reclassification of aged unreconciled accounts .....	.....	(*)	(*)
Total-transactions not applied to current year's surplus or deficit	-271	-778	-662
Excess of liabilities close of period	4,435,478	4,435,478	4,117,640

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, September 2005 and Other Periods

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
This Year		Prior Year	This Year	This Month		
Agency securities, issued under special financing authorities:						
Obligations guaranteed by the United States, issued by:						
Department of Housing and Urban Development:						
Federal Housing Administration	3	-54	-79	200	143	146
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	-3	-3	163	158	160
Independent agencies:						
Farm Credit System Financial Assistance Corporation .....	.....	-325	.....	325	.....	.....
Federal Communications Commission .....	.....	.....	-56	(*)	(*)	(*)
National Archives and Records Administration	-4	-8	-8	243	239	235
Tennessee Valley Authority	67	-156	-1,623	23,253	23,030	23,097
Total agency securities	66	-547	-1,769	24,183	23,570	23,637

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Treasury Securities, September 2005 and Other Periods

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation	1,126	10,604	-9,897	10,229	19,707	20,833
Agricultural credit insurance fund	-2	271	1,019	5,452	5,725	5,723
Farm storage facility loans	-12	22	-16	263	298	286
Apple loans fund	-1	-1	-8	2	2	1
Emergency boll weevil loan fund .....	.....	(*)	(*)	4	4	4
Natural Resources Conservation Service	(*)	(*)	(*)	4	4	5
Rural Housing Service:						
Rural housing insurance	-685	442	247	10,547	11,675	10,989
Rural community facility loans fund	-82	229	193	1,390	1,701	1,619
Rural Business – Cooperative Service:						
Rural business and industry loans	-24	-24	71	180	180	156
Rural development loan fund	-6	13	21	224	242	237
Rural economic development loan fund	-12	-1	4	70	81	69
Rural Utilities Service:						
Rural water and waste disposal fund	-68	650	585	5,372	6,090	6,023
Rural communication development fund .....	.....	.....	-25	.....	.....	.....
Rural electrification and telecommunications fund	-745	1,228	611	10,704	12,676	11,932
Rural telephone bank	-88	-8	42	343	424	335
Distance learning and telemedicine program	8	58	56	141	191	199
Foreign Agricultural Service	119	82	576	1,897	1,860	1,979
Department of Commerce:						
Departmental Management:						
Emergency steel guaranteed loan fund	-29	-29	.....	29	29	.....
National Oceanic and Atmospheric Administration:						
Fisheries finance	-39	113	63	233	386	347
Fishing vessel obligations	-1	-1	(*)	12	12	11
Department of Defense – Military:						
Family Housing improvement loans	1	1	6	70	70	71
Department of Education:						
College housing and academic facilities loans	-10	-10	-41	110	110	100
Federal direct student loans	-19,478	7,952	4,633	96,420	123,849	104,372
Department of Energy:						
Bonneville Power Administration fund	70	-124	203	2,900	2,707	2,777
Department of Homeland Security:						
National flood insurance fund .....	.....	225	.....	.....	225	225
Disaster assistance loan fund	(*)	-8	(*)	8	1	1
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Low-rent public housing – loans and other expenses	-20	.....	.....	.....	20	.....
Housing Programs:						
Federal Housing Administration	-88	-88	-1,159	7,635	7,635	7,548
Housing for the elderly and handicapped	-964	-964	-1,437	1,203	1,203	239
Department of the Interior:						
Helium fund .....	.....	.....	.....	252	252	252
Bureau of Reclamation loan fund	-17	-17	-1	114	114	97
Bureau of Indian Affairs .....	.....	(*)	5	30	30	30
Assistance to American Samoa loan fund .....	.....	.....	-1	14	14	14
Department of Justice:						
Federal Prison Industries, Incorporated .....	.....	.....	.....	20	20	20
Department of State:						
Repatriation loans	(*)	(*)	(*)	1	1	1
Department of Transportation:						
Federal Aviation Administration:						
Aircraft purchase loan guarantee program .....	.....	.....	(*)	(*)	(*)	(*)
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund	(*)	56	114	247	303	303
Federal Railroad Administration:						
Alameda corridor project .....	.....	.....	-545	.....	.....	.....
Railroad rehabilitation and improvement loan fund	4	70	209	322	388	392
Other .....	.....	.....	.....	(*)	(*)	(*)
Maritime Administration:						
Ocean freight differential	3	-288	417	530	239	242
Maritime guaranteed loan (Title XI) fund .....	.....	.....	-7	10	10	10
Department of Treasury:						
Departmental Offices:						
Air transportation stabilization fund	-14	51	2	2	66	52
Community development financial institutions fund	(*)	3	3	37	41	41
Federal Financing Bank revolving fund	-242	-16,892	-7,352	29,305	12,655	12,413
Department of Veterans Affairs:						
Veterans housing benefit program fund	-1,598	-428	-237	2,588	3,758	2,160
Native American veteran housing fund	-49	4	3	28	81	32
Vocational rehabilitation loan fund	-4	(*)	-3	2	5	2
Guaranteed transitional housing loans for homeless veterans	-1	(*)	.....	.....	1	(*)

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Treasury Securities, September 2005 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
Corps of Engineers:						
Washington aqueduct	(* *)	-1	-2	15	14	14
Environmental Protection Agency:						
Abatement, control, and compliance loan program	-1	-2	3	24	23	22
General Services Administration:						
Land acquisition and development fund				(* *)	(* *)	(* *)
International Assistance Program:						
International Security Assistance:						
Foreign military loan program	-114	-242	-699	647	518	405
Military debt reduction	3	3	7	228	228	231
Agency for International Development:						
International debt reduction	311	311	33	111	111	422
Microenterprise and small enterprise development			-1			
Overseas Private Investment Corporation	-15	78	397	594	686	672
Small Business Administration:						
Business loan fund		-1,574	1,137	2,683	1,110	1,110
Disaster loan fund	(* *)	723	782	5,862	6,585	6,585
Independent agencies:						
Export-Import Bank of the United States		-1,389	-43	7,237	5,848	5,848
Federal Communications Commission:						
Spectrum auction loan fund	-2,704	-2,667	-1,125	3,941	3,978	1,274
Presidio trust fund				50	50	50
Railroad Retirement Board:						
Social Security equivalent benefit account	278	11	8	2,962	2,695	2,973
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority	-150				150	
Total agency borrowing from the Treasury financed through Treasury securities issued	-25,339	-1,558	-11,150	213,321	237,102	211,763
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Housing Service:						
Rural housing insurance fund	-230	-680	-1,150	680	230	
Rural Utilities Service:						
Rural electrification and telecommunications fund	338	1,575	1,343	21,232	22,469	22,807
Rural development insurance fund		-200	-605	200		
Department of Defense – Military:						
Department of the Navy				1,624	1,624	1,624
Defense agencies		-123	-109	-1,126	-1,249	-1,249
Department of Education:						
Historically Black college and university capital financing fund	(* *)	8	39	118	126	126
Department of Health and Human Services:						
Health maintenance organization loan and loan guarantee fund				(* *)	(* *)	(* *)
Department of Housing and Urban Development:						
Low-rent housing – loans and other expenses		-83	-78	1,055	972	972
Community development grants		(* *)	-2	(* *)	(* *)	(* *)
Department of the Interior:						
Assistance to territories		-2	-2	8	6	6
Department of Transportation:						
Railroad rehabilitation and improvement loan fund	(* *)	(* *)	(* *)	3	3	3
General Services Administration:						
Federal buildings fund	-2	2	-6	2,141	2,146	2,144
International Assistance Program:						
Foreign military financing program	-11	-220	-223	1,465	1,255	1,244
Small Business Administration:						
Business loan fund	-1	-17	-21	57	41	40
Independent agencies:						
Postal Service		-1,800	-5,473	1,800		
Total borrowing from the Federal Financing Bank	94	-1,541	-6,288	29,257	27,622	27,716

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

... No Transactions.

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

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

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 2005 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	-15	12	11	52	79	64
Department of Commerce	-2	.....	.....	.....	2	.....
Department of Defense-Military:						
Defense cooperation account	(* *)	6	.....	(* *)	6	6
Department of Energy	2,008	3,023	4,884	34,175	35,190	37,198
Department of Homeland Security .....	.....	-784	204	784	.....	.....
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration fund	-346	-678	-498	23,325	22,993	22,646
Government National Mortgage Association:						
Guarantees of mortgage-backed securities	23	387	321	7,562	7,926	7,949
Other	-36	.....	.....	.....	36	.....
Department of the Interior	-31	1,131	539	4,647	5,810	5,779
Department of Labor	-113	-216	216	13,290	13,187	13,074
Department of Transportation	38	177	155	388	527	565
Department of the Treasury	31	5,011	-227	10,640	15,619	15,651
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	-4	-1	30	26	26
Veterans reopened insurance fund	-4	-20	-18	442	426	422
Servicemen's group life insurance fund .....	.....	(* *)	-5	(* *)	(* *)	(* *)
Other Defense Civil Programs:						
Uniformed services retiree health care fund	609	17,009	17,418	35,864	52,264	52,873
Independent agencies:						
Federal Deposit Insurance Corporation:						
Bank insurance fund	26	644	1,035	32,089	32,707	32,733
Savings association insurance fund	8	473	430	11,852	12,317	12,325
FSLIC resolution fund	22	110	50	3,013	3,101	3,123
National Credit Union Administration	-8	357	360	6,111	6,476	6,468
Postal Service	-1,087	-65	-1,368	1,283	2,305	1,218
Tennessee Valley Authority .....	.....	-136	136	136	.....	.....
Other	304	2,081	3,841	9,157	10,935	11,238
Other	31	539	206	5,587	6,095	6,126
Total Treasury securities	1,458	29,057	27,689	200,428	228,026	229,485
Total Federal funds	1,458	29,057	27,689	200,428	228,026	229,485
Trust funds:						
Legislative Branch:						
Library of Congress	(* *)	-3	2	45	43	43
United States Tax Court .....	.....	(* *)	(* *)	8	8	8
Other	-22	-32	7	91	81	59
Judicial Branch:						
Judicial retirement funds	-6	30	29	637	673	666
Department of Agriculture	6	(* *)	(* *)	5	-1	5
Department of Defense-Military:						
Voluntary separation incentive fund	-30	-52	-49	713	691	661
Other	-1	1	-7	33	36	34

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 2005 and Other Periods—Continued

[\$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services:						
Federal hospital insurance trust fund	-269	12,892	13,068	264,375	277,537	277,268
Federal supplementary medical insurance trust fund	-7,465	-235	-7,410	17,439	24,668	17,204
Other	7	150	26	2,037	2,180	2,187
Department of Homeland Security	21	1	-92	2,282	2,262	2,283
Department of the Interior	-1	18	-8	22	41	40
Department of Labor:						
Unemployment trust fund	-2,062	9,567	-2,949	45,239	56,868	54,806
Other	6	-12	6	75	57	63
Department of State:						
Foreign Service retirement and disability fund	-34	532	538	12,828	13,394	13,359
Other	(* *)	11	6	18	29	29
Department of Transportation:						
Airport and airway trust fund	-1,681	156	-626	9,892	11,729	10,047
Highway trust fund	539	-1,941	-3,366	10,212	7,731	8,271
Other .....	.....	.....	.....	(* *)	(* *)	(* *)
Department of Treasury	-38	128	63	512	678	640
Department of Veterans Affairs:						
General post fund, national homes .....	.....	-3	5	67	64	64
National service life insurance	-101	-351	-298	10,949	10,699	10,597
United States government life insurance fund	-1	-6	-6	50	45	45
Veterans special life insurance fund	-13	40	38	1,888	1,941	1,928
Corps of Engineers	-20	379	273	2,654	3,053	3,033
Other Defense Civil Programs:						
Military retirement fund	-1,608	1	4,918	177,280	178,890	177,282
Other	18	45	-41	1,111	1,138	1,156
Environmental Protection Agency	26	303	-86	4,460	4,736	4,762
National Aeronautics and Space Administration	(* *)	(* *)	(* *)	14	14	14
Office of Personnel Management:						
Civil service retirement and disability fund:						
Treasury securities	23,069	28,890	30,151	631,860	637,680	660,750
Employees life insurance fund	23	1,378	1,329	28,107	29,462	29,485
Employees and retired employees health benefits fund	59	1,759	1,737	10,774	12,474	12,533
Social Security Administration:						
Federal old-age and survivors insurance trust fund	8,829	163,560	139,172	1,452,599	1,607,330	1,616,159
Federal disability insurance trust fund	512	10,464	12,007	182,799	192,751	193,263
Independent agencies:						
Harry S. Truman Memorial Scholarship trust fund .....	.....	-1	(* *)	55	53	53
Japan-United States Friendship Commission .....	.....	-1	-1	39	39	39
Railroad Retirement Board:						
Treasury securities	-174	358	563	1,742	2,274	2,100
Agency securities .....	.....	.....	1	1	1	1
Other	-4	-1,690	-278	2,350	664	660
Total Treasury securities	19,582	226,337	188,722	2,875,258	3,082,013	3,101,596
Total agency securities .....	.....	.....	1	1	1	1
Total trust funds	19,582	226,337	188,723	2,875,259	3,082,014	3,101,596
Grand total	21,041	255,394	216,412	3,075,687	3,310,040	3,331,081

¹Includes an adjustment of -\$16 million in FY 2002 for the National Archives and Records Administration.
... No Transactions.

(* *) Less than \$500,000.
Note: Investments are in Treasury securities unless otherwise noted.
Note: Details may not add to totals due to rounding.

Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, September 2005 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	82	-144	23	487	261	343
Agricultural credit insurance fund	-24	5	36	-541	-512	-537
Rural Housing Service:						
Rural community facility loans	-13	-6	11	13	20	7
Rural housing insurance fund	-105	-91	-66	-427	-412	-517
Rural Business-Cooperative Service:						
Rural business and industry loans	-24	-29	10	-111	-116	-140
Renewable energy guaranteed loan account	-1	-1	.....	.....	.....	-1
Rural Utilities Service:						
Rural water and waste disposal fund	(* *)	(* *)	(* *)	-24	-24	-24
Department of Commerce:						
General Administration:						
Emergency oil, gas, and steel account	-1	-99	6	-47	-145	-146
National Oceanic and Atmospheric Administration:						
Fishing vessel obligations	(* *)	-2	(* *)	6	4	4
Department of Defense-Military	-1	-5	-3	-30	-34	-35
Department of Education:						
Office of Student Financial Assistance:						
Federal family education loans	-1,473	-7,857	-5,144	-15,337	-21,721	-23,194
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health center loans	(* *)	-1	-2	-2	-3	-4
Health education assistance loans	-12	48	30	-223	-163	-175
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian housing loans	-2	-4	-5	-18	-21	-23
Native Hawaiian housing loans .....	(* *)	(* *)	.....	.....	.....	(* *)
Community Planning and Development:						
Community development loans	-6	5	-29	-75	-64	-70
Housing Programs:						
FHA-Mutual mortgage insurance loans	212	-771	-4,458	2,537	1,553	1,766
FHA-General and special risk fund	-142	-637	-432	-732	-1,227	-1,369
Government National Mortgage Association:						
Guarantees of mortgaged-backed securities	137	-147	-30	-872	-1,156	-1,019
Department of the Interior:						
Bureau of Indian Affairs						
Bureau of Indian Affairs	-4	-5	-5	-58	-59	-62
Department of Transportation:						
Office of the Secretary:						
Minority business resource center fund	(* *)	(* *)	(* *)	-1	-1	-1
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund .....	.....	.....	.....	(* *)	(* *)	(* *)
Maritime Administration:						
Maritime guaranteed loan (Title XI) fund	-18	-29	-52	-318	-329	-347
Department of the Treasury:						
Departmental Offices:						
Air transportation stabilization fund	-10	-210	110	-436	-636	-646
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund	-226	-146	1,679	-4,255	-4,175	-4,401
International Assistance Program:						
Agency for International Development:						
Loan guarantees to Israel	103	18	47	-781	-866	-763
Urban and environmental credit guaranteed loans	-4	-7	-73	-127	-130	-134
Microenterprise and small enterprise development	3	2	-6	-4	-5	-2
Development credit authority loan fund	3	-3	-2	-6	-11	-8
Overseas Private Investment Corporation	-27	170	-129	-774	-577	-605
Small Business Administration:						
Business loan fund	57	-1,033	-1,451	-540	-1,630	-1,573
Independent agencies:						
Export-Import Bank of the United States	-138	391	519	-2,302	-1,773	-1,911
Net Activity, Guaranteed Loan Financing	-1,634	-10,588	-9,418	-24,998	-33,952	-35,586
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural credit insurance fund	155	25	764	3,776	3,647	3,801
Farm storage facility loans	9	12	34	197	200	209
Apple loans fund	(* *)	-1	-3	1	1	1
Emergency boll weevil loan fund	(* *)	(* *)	(* *)	3	3	3
Natural Resources Conservation Service:						
Agricultural resource conservation demonstration program	(* *)	(* *)	1	(* *)	(* *)	(* *)
Rural Housing Service:						
Rural community facility loans fund	141	244	158	1,134	1,237	1,378
Rural housing insurance fund	835	453	267	10,312	9,930	10,765

Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, September 2005 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						
Department of Agriculture:—Continued						
Rural Business-Cooperative Service:						
Rural business and industry loan fund	3	-4	-55	12	5	8
Rural development loan fund	18	19	12	211	212	230
Rural economic development loan fund	7	(* *)	4	67	60	67
Rural Utilities Service:						
Rural water and waste disposal loans	462	642	522	4,457	4,637	5,099
Rural electrification and telecommunications fund	896	3,274	2,216	15,840	18,218	19,113
Rural telephone bank	36	-8	41	331	287	323
Distance learning and telemedicine program	11	61	51	134	183	195
Rural development insurance fund				1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 direct loan fund	-6	-164	103	1,032	874	868
International debt reduction	-1	117	255	95	214	212
P.L. 480, title 1, Food for progress credits			-191			
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance	13	105	64	228	321	333
Department of Defense-Military	3	1	25	70	68	71
Department of Education:						
Office of Postsecondary Education:						
College housing and academic facilities loans	1	-1	-2	17	16	17
Historically Black college and university capital financing fund	(* *)	8	39	118	126	126
Office of Student Financial Assistance:						
Federal direct student loans	5,724	4,710	3,953	94,748	93,734	99,457
Department of Homeland Security:						
Disaster assistance loan fund	(* *)	-8	(* *)	10	2	2
Department of Housing and Urban Development:						
Housing Programs:						
FHA-Mutual mortgage insurance loans	1	(* *)	(* *)	-3	-3	-3
FHA-General and special risk fund	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)
Department of the Interior:						
Bureau of Reclamation	6	-17	3	110	87	93
Bureau of Indian Affairs	1	-1	-1	10	8	9
Assistance to American Samoa loan fund	1	(* *)	(* *)	14	13	14
Department of State:						
Administration of Foreign Affairs:						
Repatriation loans	(* *)	-1	(* *)	-3	-4	-4
Department of Transportation:						
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund	7	132	51	153	278	285
Federal Railroad Administration:						
Alameda corridor project			-615	(* *)	(* *)	(* *)
Railroad rehabilitation and improvement loan fund	24	78	201	315	369	393
Department of the Treasury:						
Departmental Offices:						
Community development financial institutions fund	2	4	4	37	39	40
Financial Management Service				(* *)	(* *)	(* *)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund	147	-1,495	-204	2,308	666	813
Native American veteran housing fund	2	2	3	28	28	30
Vocational rehabilitation loan fund	(* *)	(* *)	(* *)	1	1	1
Environmental Protection Agency:						
Abatement, control, and compliance loan program	2	-2	3	24	20	21
International Assistance Program:						
International Security Assistance:						
Foreign military loan program	4	-246	-688	613	363	367
Military debt reduction	4	-2	4	223	218	221
Agency for International Development:						
International debt reduction	511	286	37	16	-209	302
Microenterprise and small enterprise development		(* *)	(* *)	(* *)		
Overseas Private Investment Corporation	49	101	336	474	526	575
Small Business Administration:						
Business loan fund	4	(* *)	-22	89	85	89
Disaster loan fund	143	265	-971	2,725	2,847	2,990
Independent agencies:						
Export-Import Bank of the United States	228	-956	-406	5,785	4,601	4,829
Federal Communications Commission:						
Spectrum auction loan fund	22	-2,675	-1,138	3,881	1,184	1,207
Net Activity, Direct Loan Financing	9,463	4,958	4,856	150,657	146,153	155,616

Note: Federal credit programs provide benefits to the public in the form of direct loans and loan guarantees. This table reflects cash transactions and balances of the nonbudgetary financing fund accounts that result from the disbursement of loans, collection of fees, repayment of principle, sale of collateral, interest, and subsidy received from the credit program accounts at net present value in accordance with the *Credit Reform Act of 1990*. Unreimbursed costs such as

administrative expenses and subsidy payments are reported on a cash basis and included within each program's budgetary totals in Table 5.

... No Transactions.

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

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

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2005
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	64,534	57,935	91,405	110,827	30,150	43,988	148,493	57,608	88,758	62,433	73,888	97,203	927,222	808,958
Corporation income taxes	7,694	2,785	53,859	6,699	1,719	27,046	34,384	7,170	56,480	8,065	1,865	70,514	278,281	189,370
Social insurance and retirement receipts:														
Employment and general retirement	51,742	56,106	57,960	70,031	55,251	62,848	76,720	58,167	75,318	57,163	58,714	67,641	747,663	689,359
Unemployment insurance	1,393	4,052	395	1,820	3,214	777	4,412	17,261	657	2,044	6,508	465	42,999	39,453
Other retirement	349	349	428	340	347	429	353	345	345	416	397	362	4,459	4,596
Excise taxes	4,265	6,386	6,022	5,681	4,535	6,793	6,119	6,010	6,727	5,759	6,211	8,584	73,093	69,855
Estate and gift taxes	1,968	2,069	1,689	2,201	1,854	2,018	2,845	1,907	1,846	1,715	2,203	2,451	24,764	24,831
Customs duties	2,121	1,825	1,808	1,806	1,780	1,954	1,773	1,756	2,058	2,077	2,266	2,154	23,378	21,083
Miscellaneous receipts	2,830	3,039	2,183	2,812	2,022	2,888	2,514	2,506	2,619	2,419	3,386	3,226	32,445	32,279
Total—Receipts this year	136,896	134,547	215,749	202,217	100,871	148,741	277,614	152,731	234,808	142,092	155,438	252,602	2,154,305	.....
(On-budget)	97,734	92,178	172,486	147,773	57,519	99,379	218,209	107,184	175,731	97,835	110,078	200,725	1,576,830	.....
(Off-budget)	39,162	42,369	43,263	54,444	43,352	49,363	59,405	45,547	59,077	44,257	45,360	51,877	577,475	.....
<i>Total—Receipts prior year</i>	<i>135,825</i>	<i>118,207</i>	<i>186,730</i>	<i>185,169</i>	<i>92,009</i>	<i>132,425</i>	<i>220,091</i>	<i>115,450</i>	<i>214,382</i>	<i>134,415</i>	<i>137,729</i>	<i>207,351</i>	<i>.....</i>	<i>1,879,783</i>
<i>(On budget)</i>	<i>98,337</i>	<i>77,738</i>	<i>146,748</i>	<i>133,254</i>	<i>50,494</i>	<i>86,979</i>	<i>162,882</i>	<i>72,010</i>	<i>166,393</i>	<i>93,572</i>	<i>95,899</i>	<i>160,732</i>	<i>.....</i>	<i>1,345,039</i>
<i>(Off budget)</i>	<i>37,488</i>	<i>40,469</i>	<i>39,981</i>	<i>51,915</i>	<i>41,515</i>	<i>45,446</i>	<i>57,209</i>	<i>43,440</i>	<i>47,989</i>	<i>40,843</i>	<i>41,830</i>	<i>46,619</i>	<i>.....</i>	<i>534,744</i>
Outlays:														
Legislative Branch	300	295	373	387	285	307	307	308	414	318	376	318	3,989	3,880
Judicial Branch	443	435	531	429	423	474	429	453	444	566	452	484	5,562	5,396
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	7,194	4,981	3,874	2,174	1,667	-437	155	154	381	-373	800	784	21,352	12,007
Other	4,916	4,696	6,451	5,391	5,383	6,165	5,204	5,472	4,759	4,911	5,251	5,178	63,777	59,761
Department of Commerce	422	517	526	580	426	536	401	505	486	485	644	638	6,165	5,849
Department of Defense:														
Military:														
Military Personnel	11,268	9,458	13,677	6,307	10,354	10,174	14,216	6,128	10,294	10,441	10,861	14,285	127,463	113,576
Operation and Maintenance	12,694	13,823	14,714	15,021	15,053	17,372	16,335	15,484	16,074	15,963	16,893	18,694	188,120	174,049
International Reconstruction and Other Assistance	49	53	51	13	30	32	5	14	12	10	10	4	283	594
Procurement	6,293	6,479	7,968	5,653	5,963	7,433	7,003	5,794	7,276	7,435	6,817	8,179	82,294	76,217
Research, Development, Test, and Evaluation	4,563	5,324	5,800	5,438	4,920	5,800	5,639	5,067	6,423	5,446	5,262	6,010	65,691	60,756
Military Construction	461	636	410	452	462	492	445	540	481	-152	712	391	5,330	6,310
Family Housing	236	289	334	275	302	324	324	269	358	293	350	364	3,719	3,903
Revolving and Management funds	250	861	1,711	-3	-341	785	-474	-169	204	563	-186	-412	2,788	2,341
Other	407	185	-410	221	-63	-263	-751	409	-151	-129	-58	-649	-1,251	-635
Total Military	36,222	37,107	44,255	33,377	36,680	42,150	42,744	33,536	40,971	39,869	40,661	46,866	474,436	437,111
Department of Education	6,191	4,343	5,234	8,634	5,253	5,928	9,873	5,539	4,664	3,437	7,834	6,012	72,944	62,817
Department of Energy	1,798	2,093	1,995	1,052	1,459	2,313	1,302	1,307	1,564	2,112	1,728	2,913	21,635	19,974
Department of Health and Human Services:														
Public Health Service	3,616	3,614	4,096	4,169	3,802	3,890	3,621	3,600	4,004	3,784	4,044	3,794	46,035	44,419
Centers for Medicare and Medicaid Services:														
Grants to States for Medicaid	15,114	14,216	15,721	13,915	13,643	17,218	14,878	15,495	17,983	13,778	14,962	14,797	181,720	176,231
Federal hospital ins. trust fund	13,523	14,609	16,259	12,577	14,385	16,790	17,361	13,004	17,548	14,603	16,359	17,593	184,611	165,964
Federal supp. med. ins. trust fund	11,598	12,156	13,335	10,175	10,864	12,828	14,089	10,588	14,006	12,738	14,088	15,500	151,963	134,121
Other	8,551	8,880	14,652	12,049	10,194	10,832	14,335	10,237	11,480	10,144	10,104	6,803	128,262	105,592
Administration for Children and Families	3,569	3,766	4,242	4,006	4,006	4,558	3,685	3,883	3,641	3,774	3,613	3,688	46,431	46,005
Other	-10,588	-10,871	-16,358	-14,044	-12,728	-12,780	-16,916	-12,357	-15,331	-13,270	-12,986	-9,299	-157,529	-129,125
Department of Homeland Security	3,070	3,036	3,850	2,796	2,794	3,434	2,769	2,519	3,014	2,032	2,860	7,133	39,307	26,724
Department of Housing and Urban Development	3,429	3,456	3,536	3,494	3,017	3,342	3,267	3,135	6,421	3,220	3,112	3,084	42,514	45,024
Department of the Interior	727	420	749	691	546	1,014	599	671	1,024	690	749	1,213	9,093	8,938
Department of Justice	1,938	1,789	1,774	1,930	1,782	2,024	1,639	2,046	1,857	1,770	2,270	1,920	22,740	28,953
Department of Labor:														
Unemployment trust fund	2,357	2,839	3,152	3,706	3,448	3,839	3,070	3,154	2,912	2,883	3,016	2,681	37,059	46,321
Other	517	1,140	1,650	622	447	197	1,278	927	1,293	1,218	651	946	10,888	10,388
Department of State	1,241	836	1,401	842	686	998	1,051	838	990	1,260	1,342	1,352	12,838	10,942
Department of Transportation:														
Highway trust fund	2,688	2,386	2,524	1,858	1,933	2,556	2,123	2,810	3,076	2,793	3,214	3,518	31,479	30,352
Other	1,647	2,016	1,999	1,988	1,670	2,303	2,115	1,996	2,207	2,248	2,381	2,885	25,454	24,188
Department of the Treasury:														
Interest on Treasury debt securities (gross)	13,735	19,601	86,912	15,215	15,889	15,520	17,874	23,648	91,135	15,381	20,619	16,822	352,350	321,566
Other	2,925	1,419	843	6,479	26,834	11,621	6,159	3,060	715	2,400	980	-6,671	56,764	53,692

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2005—Continued
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays:—Continued														
Department of Veterans Affairs:														
Compensation and pensions	2,545	2,545	5,043	166	2,672	2,764	5,186	223	2,744	2,700	2,781	5,326	34,693	29,784
National service life	80	72	74	86	83	105	97	90	84	79	84	102	1,035	1,028
United States Government Life	1	1	1	1	1	1	1	1	1	1	1	1	9	9
Other	2,609	2,842	3,431	2,757	2,430	2,911	2,751	2,692	3,394	3,160	2,841	2,439	34,258	28,735
Corps of Engineers	626	696	493	495	83	312	58	364	418	298	387	537	4,767	4,842
Other Defense Civil Programs	3,819	3,556	3,913	3,525	3,221	4,094	3,592	3,492	3,808	3,661	3,269	3,535	43,484	41,732
Environmental protection	551	694	674	487	542	883	652	648	665	607	781	734	7,918	8,335
Executive Office of the President	272	435	542	521	670	634	684	714	870	769	844	771	7,725	3,309
General Services Administration	-86	23	173	-205	1	421	-213	19	122	-234	7	27	53	-404
International Assistance Program:														
International Security Assistance	228	328	1,004	3,759	106	606	197	260	421	476	261	294	7,942	8,411
Multilateral Assistance	507	5	5	713	58	46	263	303	57	264	-74	247	2,395	2,586
International Development Assistance	364	394	543	325	363	425	481	388	363	17	374	-114	3,922	4,622
Other	-322	-310	-110	12	59	892	-28	491	271	-75	-70	-281	528	-1,881
National Aeronautics and Space Administration	827	1,458	1,308	1,247	1,172	1,291	1,014	1,490	1,362	1,389	1,335	1,718	15,611	15,186
National Science Foundation	464	414	422	375	397	417	402	395	536	491	591	528	5,432	5,118
Office of Personnel Management	5,233	4,702	4,535	5,194	4,559	4,933	5,210	4,805	5,365	4,932	4,953	5,089	59,510	56,533
Small Business Administration	69	80	71	-475	2,337	67	58	62	65	55	62	53	2,503	4,077
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	35,011	35,010	35,516	36,012	36,253	36,340	36,559	36,507	40,095	36,458	36,679	36,453	436,892	417,078
Federal disability ins. trust fund (off-budget)	6,737	6,837	6,929	7,039	7,178	7,169	7,372	7,280	7,743	7,463	7,359	7,364	86,468	78,550
Other	2,843	2,800	5,953	-105	3,119	2,872	5,925	30	2,883	2,984	2,937	5,725	37,964	34,579
Independent agencies:														
Fed. Deposit Ins. Corp:														
Bank insurance fund	17	-438	313	122	-49	256	8	-469	96	-75	-401	-30	-651	-1,006
Savings association insurance fund	(* *)	-178	121	-78	-40	92	-11	-188	29	-63	-142	-8	-465	-411
FSLIC resolution fund	-10	-36	-4	-36	-16	378	-8	-6	-8	-27	-6	-7	214	-163
Office of Inspector General							14					14	28	26
Postal Service:														
Public enterprise funds (off-budget)	-926	-765	127	-223	-82	-838	-452	-267	-425	1,030	-71	1,099	-1,791	-4,130
Payments to the Postal Service fund	41		25	507			-5						568	60
Tennessee Valley Authority	-55	23	30	83	-178	71	-15	66	-66	70	-108	-127	-205	-413
Other independent agencies	1,678	1,420	1,279	2,256	2,383	681	2,329	2,111	-1,306	1,614	1,180	858	16,484	11,870
Undistributed offsetting receipts:														
Employer share, employee retirement	-5,972	-4,433	-4,759	-4,675	-4,715	-4,841	-4,735	-4,700	-4,720	-5,145	-5,003	-5,218	-58,916	-53,430
Interest received by trust funds	15	-4,677	-72,314	-164	-2,002	-336	-692	-4,255	-73,997	-36	-2,102	-429	-160,989	-153,986
Rents and royalties on outer continental shelf lands	-109	-824	-309	-573	-578	-317	-201	-920	-640	-171	-847	-655	-6,144	-5,105
Other	(* *)	(* *)				(* *)	(* *)	(* *)	(* *)	(* *)		-160	-160	(* *)
Totals this year:														
Total outlays	194,198	192,448	218,603	193,639	214,814	219,953	219,902	188,154	211,888	195,463	207,022	216,839	2,472,920	.....
(On-budget)	159,519	152,310	221,581	155,666	172,445	178,369	181,381	145,839	211,254	155,226	164,132	172,987	2,070,710	.....
(Off-budget)	34,679	40,138	-2,978	37,973	42,368	41,583	38,521	42,315	634	40,238	42,889	43,852	402,211	.....
Total-surplus (+) or deficit (-)	-57,302	-57,901	-2,853	+8,578	-113,942	-71,211	+57,711	-35,423	+22,920	-53,372	-51,584	+35,763	-318,615	.....
(On-budget)	-61,785	-60,132	-49,095	-7,893	-114,926	-78,991	+36,828	-38,655	-35,522	-57,391	-54,055	+27,738	-493,880	.....
(Off-budget)	+4,483	+2,231	+46,241	+16,471	+984	+7,779	+20,884	+3,232	+58,443	+4,019	+2,471	+8,025	+175,264	.....
Total borrowing from the public	13,205	89,179	-318	20,172	79,467	65,012	-21,788	-8,402	-12,973	53,524	35,548	-15,684	296,942	379,618
<i>Total-outlays prior year</i>	<i>205,370</i>	<i>161,179</i>	<i>204,370</i>	<i>186,802</i>	<i>188,709</i>	<i>205,337</i>	<i>202,513</i>	<i>177,913</i>	<i>195,258</i>	<i>203,575</i>	<i>178,861</i>	<i>182,740</i>	.....	<i>2,292,628</i>
<i>(On-budget)</i>	<i>171,636</i>	<i>122,989</i>	<i>207,954</i>	<i>149,957</i>	<i>148,965</i>	<i>165,656</i>	<i>166,253</i>	<i>138,571</i>	<i>195,275</i>	<i>166,630</i>	<i>137,461</i>	<i>141,767</i>	.....	<i>1,913,116</i>
<i>(Off-budget)</i>	<i>33,734</i>	<i>38,189</i>	<i>-3,584</i>	<i>36,845</i>	<i>39,744</i>	<i>39,681</i>	<i>36,259</i>	<i>39,342</i>	<i>-17</i>	<i>36,944</i>	<i>41,400</i>	<i>40,973</i>	.....	<i>379,512</i>
<i>Total-surplus (+) or deficit (-) prior year</i>	<i>-69,545</i>	<i>-42,971</i>	<i>-17,640</i>	<i>-1,633</i>	<i>-96,701</i>	<i>-72,913</i>	<i>+17,578</i>	<i>-62,463</i>	<i>+19,124</i>	<i>-69,160</i>	<i>-41,132</i>	<i>+24,611</i>	.....	<i>-412,845</i>
<i>(On-budget)</i>	<i>-73,299</i>	<i>-45,251</i>	<i>-61,206</i>	<i>-16,702</i>	<i>-98,471</i>	<i>-78,678</i>	<i>-3,372</i>	<i>-66,561</i>	<i>-28,882</i>	<i>-73,058</i>	<i>-41,562</i>	<i>+18,965</i>	.....	<i>-568,077</i>
<i>(Off-budget)</i>	<i>+3,754</i>	<i>+2,280</i>	<i>+43,566</i>	<i>+15,070</i>	<i>+1,771</i>	<i>+5,765</i>	<i>+20,950</i>	<i>+4,098</i>	<i>+48,006</i>	<i>+3,899</i>	<i>+430</i>	<i>+5,646</i>	.....	<i>+155,233</i>

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of September 30, 2005

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	1,602	2,023	-422	10,744	11,121	-377	9,892	11,729	10,047
Black lung disability	99	705	-606	611	1,059	-448	.....	.....	.....
Federal disability insurance	7,685	7,364	321	96,764	86,468	10,296	182,799	192,751	193,263
Federal employees life and health .....	.....	-85	85	.....	-3,122	3,122	38,881	41,936	42,018
Federal employees retirement	27,754	4,704	23,050	84,971	55,514	29,456	645,332	651,755	674,784
Federal hospital insurance	17,614	17,728	-114	198,472	185,703	12,769	264,375	277,537	277,268
Federal old-age and survivors insurance ...	45,256	36,453	8,803	600,069	436,892	163,177	1,452,599	1,607,330	1,616,159
Federal supplementary medical insurance ..	8,282	15,728	-7,446	153,497	153,727	-230	17,439	24,668	17,204
Hazardous substance superfund	31	143	-112	1,365	1,269	96	2,227	2,298	2,325
Highways	5,756	3,692	2,063	37,891	39,931	-2,040	10,212	7,731	8,271
Military advances	1,491	1,109	382	11,051	11,482	-431	.....	.....	.....
Military retirement	1,521	3,270	-1,750	49,451	38,965	10,486	177,280	178,890	177,282
Railroad retirement	579	879	-300	12,802	10,161	2,641	1,743	2,274	2,101
Unemployment	570	2,688	-2,118	46,306	37,131	9,175	45,239	56,868	54,806
Veterans life insurance	15	128	-114	858	1,175	-317	12,886	12,685	12,570
All other trust	976	1,341	-364	5,487	6,169	-682	14,355	13,561	13,501
Total trust fund receipts and outlays and investments held from Table 6-D	119,230	97,870	21,360	1,310,338	1,073,646	236,693	2,875,259	3,082,014	3,101,596
Less: Interfund transactions	42,612	42,612	.....	462,720	462,720	.....	.....	.....	.....
Trust fund receipts and outlays on the basis of Tables 4 & 5	76,618	55,258	21,360	847,619	610,926	236,693	.....	.....	.....
Total Federal fund receipts and outlays	176,724	162,321	14,403	1,308,304	1,863,612	-555,308	.....	.....	.....
Less: Interfund transactions	741	741	.....	1,617	1,617	.....	.....	.....	.....
Federal fund receipts and outlays on the basis of Table 4 & 5	175,984	161,580	14,403	1,306,686	1,861,995	-555,308	.....	.....	.....
Net budget receipts & outlays	252,602	216,839	35,763	2,154,305	2,472,920	-318,615	.....	.....	.....

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

of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 2005 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	97,203	927,222	808,958
Corporation income taxes	70,514	278,281	189,370
Social insurance and retirement receipts:			
Employment and general retirement	67,641	747,663	689,359
Unemployment insurance	465	42,999	39,453
Other retirement	362	4,459	4,596
Excise taxes	8,584	73,093	69,855
Estate and gift taxes	2,451	24,764	24,831
Customs duties	2,154	23,378	21,083
Miscellaneous receipts	3,226	32,445	32,279
Total	252,602	2,154,305	1,879,783
NET OUTLAYS			
National defense	48,754	493,889	455,908
International affairs	2,498	34,351	26,751
General science, space, and technology	2,543	24,528	23,053
Energy	737	639	-214
Natural resources and environment	3,016	26,185	30,725
Agriculture	1,353	28,407	15,440
Commerce and housing credit	133	7,419	5,164
Transportation	7,489	68,104	64,626
Community and regional development	5,303	25,075	15,819
Education, training, employment and social services	8,208	97,880	87,945
Health	20,652	250,378	240,007
Medicare	29,805	298,638	269,360
Income security	26,213	347,616	333,070
Social security	43,829	523,333	495,548
Veterans benefits and services	7,873	70,150	59,779
Administration of justice	3,597	39,731	45,535
General government	1,145	17,691	22,411
Net interest	9,724	184,126	160,245
Undistributed offsetting receipts	-6,032	-65,220	-58,537
Total	216,839	2,472,920	2,292,628

... No transactions.

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

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, January 1993* (Available from the U.S. General Accounting Office, P.O. Box 6015, Gaithersburg, Md. 20877). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available on the Internet at <http://www.fms.treas.gov/>). The *Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only and on the Internet at <http://www.publicdebt.treas.gov/opd/opd.htm>). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy and on the Internet at <http://www.fms.treas.gov/>). 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. 20402 and on the Internet at <http://access.gpo.gov/>). This publication is a single volume which provides budget information and contains:

- Budget of the United States Government, FY 20* —
- Appendix, The Budget of the United States Government, FY 20* —
- Analytical Perspectives*
- Historical Tables*

- *Combined Statement of Receipts, Outlays, and Balances of the United States Government* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227 and on the Internet at <http://www.fms.treas.gov/annualreport/>). This report includes budgetary results at the summary level and presents individual receipt and appropriation accounts at the detail level.

Scheduled Release

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