



Final Monthly Treasury Statement

of Receipts and Outlays of the United States Government

For Fiscal Year 2015 Through **September 30, 2015**, and Other Periods

Highlight

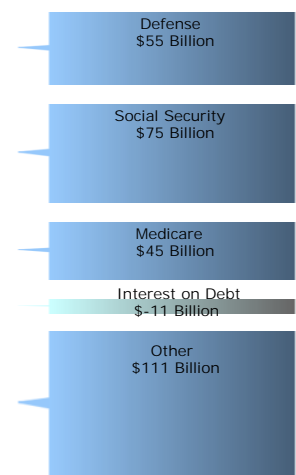
This issue includes the final budget results and details a deficit of \$439 billion for Fiscal Year 2015.

Receipts, Outlays, and Surplus/Deficit for September 2015

Receipts by Source:

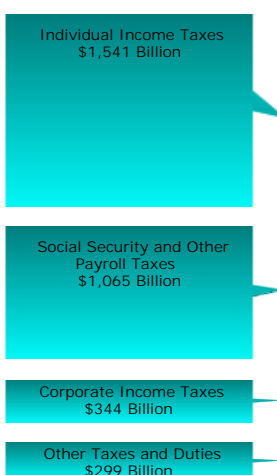


Outlays by Function:

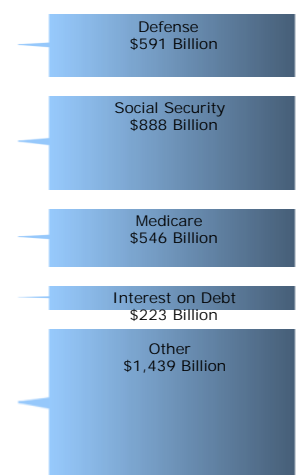


Cumulative Receipts, Outlays, and Surplus/Deficit through Fiscal Year 2015

Receipts by Source:



Outlays by Function:



Compiled and Published by

Department of the Treasury
Bureau of the Fiscal Service

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, September 2015 and Other Periods - Continued

Classification	[\$ millions]					
	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						
Disaster Assistance Loan Fund	(**)	-78	-32	8	-70	-70
Department of Housing and Urban Development:						
Housing Programs:						
Emergency Homeowners' Relief Fund	(**)	-1	-1	1	(**)	(**)
FHA-Mutual Mortgage Insurance Loans	(**)	(**)	(**)	-6	-6	-6
FHA-General and Special Risk Fund	8	112	(**)	(**)	104	112
Green Retrofit Program for Multifamily Housing Fund	(**)	-7	-1	5	-2	-2
Department of the Interior:						
Bureau of Reclamation	2	-1	-1	35	32	34
Bureau of Indian Affairs and Bureau of Indian Education	1	1	-1	3	3	4
Assistance to American Samoa Loan Fund	(**)	(**)	(**)	9	9	9
Department of State:						
Administration of Foreign Affairs:						
Repatriation Loans	1	(**)	(**)	1	-1	(**)
Department of Transportation:						
Federal Highway Administration:						
Transportation Infrastructure Finance and Innovation Fund	305	646	1,092	6,769	7,111	7,416
Tiger Tifia Loan Fund	20	27	168	569	576	596
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Loan Fund	86	102	23	834	850	936
Department of the Treasury:						
Departmental Offices:						
Community Development Financial Institutions Fund	2	100	53	91	189	191
GSE Mortgage-Backed Securities Purchase Program	.....	.....	.....	4,613	4,613	4,613
Temporary Credit and Liquidity Program	239	-1,024	-553	7,905	6,642	6,881
Troubled Asset Relief Program	-86	-418	-9,039	696	364	278
Small Business Lending Program	-23	-821	-465	3,174	2,376	2,353
Bureau of the Fiscal Service	.....	.....	.....	(**)	(**)	(**)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans Housing Benefit Program Fund	15	-19	-39	531	496	511
Native American Veteran Housing Fund	2	1	1	64	63	65
Transitional Housing Loans	(**)	(**)	(**)	(**)	(**)	(**)
Vocational Rehabilitation Loan Fund	(**)	(**)	(**)	1	1	1
Environmental Protection Agency:						
Abatement, Control, and Compliance Loan Program	(**)	(**)	(**)	(**)	(**)	(**)
International Assistance Programs:						
International Security Assistance:						
Foreign Military Loan Program	11	11	.....	-27	-27	-16
Military Debt Reduction	2	2	2	37	37	39
Agency for International Development:						
International Debt Reduction	(**)	-36	-23	93	57	57
Overseas Private Investment Corporation	26	128	31	1,391	1,493	1,519
International Monetary Programs	578	-207	-10	-69	-854	-276
Small Business Administration:						
Business Loan Fund	5	12	23	148	155	160
Disaster Loan Fund	143	-425	-287	5,572	5,004	5,147
Independent Agencies:						
Export-Import Bank of the United States	489	212	2,602	19,689	19,411	19,901
Federal Communications Commission:						
Spectrum Auction Loan Fund	(**)	(**)	3	-3	-3	-3
Net Activity, Direct Loan Financing	41,871	78,487	115,086	1,061,797	1,098,412	1,140,284

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

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

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

... No Transactions

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

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2015

Classification	[\$ millions]												Fiscal Year to Date	Comparable Period Prior F.Y.
	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.		
Receipts:														
Individual Income Taxes	106,661	85,958	145,029	177,199	40,614	85,973	288,204	85,035	152,827	109,130	102,625	161,547	1,540,802	1,394,567
Corporation Income Taxes	10,228	2,582	84,231	7,459	-2,866	30,481	43,230	7,340	72,768	10,615	2,319	75,411	343,797	320,731
Social Insurance and Retirement Receipts:														
Employment and General Retirement	70,394	75,868	74,623	94,995	77,210	96,797	106,733	78,965	95,463	74,715	77,422	87,264	1,010,449	965,029
Unemployment Insurance	3,187	3,214	770	2,519	6,831	454	9,496	15,204	409	3,498	5,387	208	51,177	54,957
Other Retirement	293	279	285	338	281	328	301	286	289	349	318	304	3,651	3,472
Excise Taxes	5,915	7,270	6,567	6,689	6,412	6,559	6,172	7,403	7,100	6,879	7,766	23,547	98,279	93,368
Estate and Gift Taxes	1,418	1,508	1,990	1,344	1,008	1,642	3,245	1,703	1,254	1,311	1,265	1,544	19,232	19,300
Customs Duties	3,485	2,964	2,791	3,023	2,525	2,627	3,430	2,548	2,941	3,602	1,908	3,198	35,041	33,926
Miscellaneous Receipts	11,136	11,794	19,040	13,176	7,374	9,327	10,990	13,903	9,882	15,395	11,827	12,450	146,294	135,021
Total--Receipts This Year	212,719	191,436	335,327	306,742	139,388	234,187	471,801	212,386	342,933	225,493	210,837	365,473	3,248,723	.....
(On-Budget)	160,464	135,169	280,293	233,755	79,456	158,782	390,011	151,023	269,307	168,296	151,537	300,235	2,478,329	.....
(Off-Budget)	52,255	56,267	55,034	72,987	59,932	75,405	81,790	61,363	73,626	57,197	59,300	65,238	770,394	.....
<i>Total--Receipts Prior Year</i>	<i>198,927</i>	<i>182,453</i>	<i>285,041</i>	<i>295,997</i>	<i>144,349</i>	<i>215,846</i>	<i>414,237</i>	<i>199,889</i>	<i>323,646</i>	<i>214,493</i>	<i>194,248</i>	<i>351,245</i>	.....	<i>3,020,371</i>
<i>(On-Budget)</i>	<i>148,871</i>	<i>128,657</i>	<i>230,051</i>	<i>226,228</i>	<i>86,974</i>	<i>145,924</i>	<i>335,529</i>	<i>140,789</i>	<i>255,321</i>	<i>159,153</i>	<i>137,291</i>	<i>290,018</i>	.....	<i>2,284,806</i>
<i>(Off-Budget)</i>	<i>50,056</i>	<i>53,796</i>	<i>54,990</i>	<i>69,769</i>	<i>57,375</i>	<i>69,922</i>	<i>78,708</i>	<i>59,100</i>	<i>68,325</i>	<i>55,340</i>	<i>56,957</i>	<i>61,226</i>	.....	<i>735,565</i>
Outlays:														
Legislative Branch	377	336	376	365	305	428	350	320	330	353	431	356	4,329	4,156
Judicial Branch	574	499	629	662	560	610	563	540	585	715	564	629	7,128	6,900
Department of Agriculture:														
Commodity Credit Corporation	3,658	2,161	1,639	817	-217	-54	-276	-216	-287	-319	-289	82	6,699	11,107
Foreign Agricultural Service	263	46	49	48	154	96	243	98	63	165	74	73	1,372	1,282
Other	12,264	11,621	12,591	11,477	10,949	11,772	10,319	10,236	10,790	9,993	9,966	9,063	131,040	129,417
Department of Commerce	590	752	697	735	680	954	634	694	778	617	913	911	8,956	7,896
Department of Defense--Military Programs:														
Military Personnel	29,402	5,971	15,581	9,933	11,147	6,188	10,636	11,031	10,990	15,262	7,375	11,691	145,207	148,923
Operation and Maintenance	19,800	17,623	20,855	20,520	19,375	21,537	21,594	20,563	20,762	21,137	18,891	24,581	247,237	244,480
International Reconstruction and Other Assistance														
Procurement	7,148	6,878	13,895	5,857	7,142	10,937	7,051	9,489	8,839	6,995	7,358	9,754	101,343	107,482
Research, Development, Test, and Evaluation	4,321	4,528	6,054	4,646	4,444	7,431	5,577	4,867	6,022	4,754	4,318	7,162	64,125	64,929
Military Construction	705	706	892	587	558	697	695	668	711	694	652	551	8,116	9,835
Family Housing	89	83	106	100	80	91	117	73	88	125	109	135	1,197	1,351
Revolving and Management Funds	52	-419	319	311	-78	-401	-147	-968	-158	115	-412	-910	-2,697	2,791
Other	-610	460	-484	-306	-150	51	-82	-91	-172	21	-153	-507	-2,022	-1,890
Total Department of Defense--Military Programs	60,908	35,829	57,218	41,648	42,517	46,532	45,442	45,632	47,082	49,104	38,137	52,457	562,506	577,902
Department of Education	5,241	4,781	5,504	4,296	8,712	6,925	5,159	5,089	14,706	13,716	6,445	9,457	90,031	59,609
Department of Energy	2,460	1,863	2,259	1,874	1,719	2,208	2,323	1,891	2,279	2,309	1,682	2,558	25,424	23,638
Department of Health and Human Services:														
National Institutes of Health	2,372	2,275	2,498	2,286	2,357	2,395	2,472	2,250	2,494	2,652	2,434	2,809	29,294	29,348
Centers for Medicare and Medicaid Services:														
Grants to States for Medicaid	28,024	24,710	31,494	29,023	27,010	31,756	29,102	28,476	30,708	35,261	28,653	25,545	349,762	301,471
Federal Hospital Insurance Trust Fund	28,507	14,889	23,729	30,792	23,458	17,429	24,163	22,580	22,257	34,034	15,701	24,397	281,934	273,791
Federal Supplementary Medical Insurance Trust Fund	46,802	14,189	28,841	40,329	26,032	15,361	30,688	30,261	28,594	47,334	15,632	32,873	356,938	331,012
Other	31,015	17,213	23,260	29,129	20,207	18,891	33,577	22,720	25,666	29,048	25,318	32,053	308,097	280,668
Administration for Children and Families	3,794	3,662	4,488	4,250	3,843	4,641	3,905	4,103	4,273	4,065	4,517	4,689	50,229	49,422
Other	-34,057	-20,620	-25,707	-32,149	-24,028	-22,106	-40,392	-26,434	-28,956	-32,455	-21,764	-40,167	-348,832	-329,682
Department of Homeland Security	3,965	3,036	4,753	3,178	2,770	4,270	2,666	2,934	3,460	3,569	4,151	3,811	42,564	43,259
Department of Housing and Urban Development	2,840	3,022	2,943	2,744	3,452	3,286	7,301	3,167	2,162	2,892	2,861	-1,149	35,521	38,524
Department of the Interior	614	956	944	866	1,232	1,289	858	821	1,319	1,004	854	1,590	12,347	11,275
Department of Justice	-6,301	2,665	8,825	819	3,575	3,020	2,218	2,395	1,882	2,237	3,024	2,551	26,911	28,617
Department of Labor:														
Unemployment Trust Fund	2,972	1,882	4,000	3,563	3,377	3,682	3,137	2,903	2,885	2,109	3,011	3,039	36,561	47,107
Other	-2,997	1,413	1,265	1,483	1,139	508	1,390	797	963	1,117	838	741	8,657	9,661
Department of State	1,933	2,410	2,601	1,742	1,702	2,339	1,747	1,321	1,960	2,188	2,090	4,461	26,495	27,486
Department of Transportation:														
Highway Trust Fund	4,291	3,106	3,089	2,254	2,375	2,460	2,340	3,223	3,901	4,756	4,282	5,581	41,658	42,516
Other	2,436	2,640	2,765	2,309	2,462	3,257	2,607	2,707	2,700	2,770	3,029	4,112	33,795	33,661
Department of the Treasury:														
Interest on Treasury Debt Securities (Gross)	8,702	23,427	86,460	15,105	13,153	13,889	31,782	32,693	93,014	32,394	30,726	20,838	402,184	429,568

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2015 - Continued

Classification	[\$ millions]												Fiscal Year to Date	Comparable Period Prior F.Y.
	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.		
Outlays: - Continued														
Other	4,563	3,566	-3,429	13,092	48,729	18,697	14,256	6,452	1,923	5,612	5,370	-35,383	83,449	17,325
Department of Veterans Affairs:														
Compensation and Pensions	11,395	570	11,510	6,130	6,201	984	6,376	6,331	6,408	12,151	724	6,451	75,231	69,817
National Service Life	82	56	88	74	75	89	95	75	67	88	65	82	936	919
Other	7,314	5,292	7,249	8,017	6,697	6,682	6,880	6,488	6,423	8,066	6,439	7,505	83,051	78,338
Corps of Engineers	682	367	684	513	520	574	575	510	533	580	520	626	6,683	6,533
Other Defense Civil Programs	11,057	761	10,213	6,164	5,752	2,142	3,518	4,457	5,002	8,746	-250	5,404	62,966	57,372
Environmental Protection Agency	835	829	853	803	-650	609	377	479	726	704	690	751	7,005	9,400
Executive Office of the President	27	29	33	40	30	35	34	-11,472	11,531	36	34	35	394	373
General Services Administration	-19	-218	3	-223	-144	133	-384	136	-41	-119	-25	12	-889	-765
International Assistance Programs:														
International Security Assistance	722	1,525	1,156	2,769	519	1,228	469	453	644	491	2,044	887	12,908	11,380
Multilateral Assistance	437	182	65	-7	1,958	344	141	24	2	2	5	42	3,195	2,901
Agency for International Development	813	415	491	353	409	574	658	640	865	619	458	748	7,044	5,470
Other	106	75	607	516	-238	310	-869	-118	-250	-800	-1,356	-154	-2,171	-1,011
National Aeronautics and Space Administration	1,415	1,330	2,329	1,276	1,208	1,543	1,294	1,232	1,937	1,479	1,473	1,756	18,272	17,093
National Science Foundation	477	474	503	483	495	538	551	531	613	759	714	698	6,837	7,054
Office of Personnel Management	8,202	7,066	7,358	7,280	8,317	7,462	8,166	7,166	7,294	7,735	7,526	8,164	91,735	87,919
Small Business Administration	58	65	69	64	-1,550	85	69	59	79	61	94	100	-746	194
Social Security Administration:														
Federal Old-Age and Survivors Insurance Trust														
Fund (Off-Budget)	59,677	59,724	60,513	61,187	61,344	61,653	61,740	62,168	66,304	62,260	62,379	62,530	741,479	705,875
Federal Disability Insurance Trust Fund														
(Off-Budget)	11,988	11,959	11,921	12,265	12,012	12,238	12,370	12,326	12,569	12,289	12,311	12,060	146,308	144,641
Other	8,977	178	9,186	4,679	4,651	401	4,648	4,879	4,576	9,103	304	4,775	56,357	55,254
Independent Agencies:														
Deposit Insurance Fund	-166	191	-1,998	263	-1,530	-1,209	-1,452	-553	-2,202	-153	-603	-1,932	-11,344	-11,739
FSLIC Resolution Fund	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)	-3	(**)	(**)	-1	-2
Office of Inspector General	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30	30	29
Postal Service:														
Off-Budget:														
Public Enterprise Funds	-20	-487	-1,739	1,031	10	-191	-764	132	-442	769	97	-366	-1,970	-2,784
Other	50	(**)	.....	208	(**)	.....	.....	(**)	.....	(**)	(**)	(**)	258	256
Other	71	.....	.....	.....	29	.....	.....	.....	.....	-7	7	.....	100	78
Tennessee Valley Authority	176	21	294	-165	-180	19	317	-5	142	7	-383	-210	34	-1,414
Other	3,369	2,254	2,117	2,958	3,285	972	2,570	1,994	-1,910	3,222	2,937	2,702	26,470	19,771
Undistributed Offsetting Receipts:														
Employer Share, Employee Retirement	-18,819	-5,325	-5,376	-5,306	-5,963	-5,950	-5,663	-5,598	-5,456	-6,038	-5,863	-5,763	-81,120	-79,349
Interest Received by Trust Funds	10,288	-1,472	-67,500	242	531	1,778	-4,874	-3,452	-69,213	-4,320	-3,512	-287	-141,793	-158,115
Rents and Royalties on the Outer Continental Shelf Lands														
Other	-574	63	-946	-64	-275	-475	-324	-82	-1,155	-288	-224	-212	-4,556	-7,473
Other	(**)	(**)	(**)	.....	.....	.....	(**)	(**)	-30,128	.....	.....	(**)	-30,128	-1,221
Totals This Year:														
Total Outlays	334,432	248,254	333,463	324,289	331,738	287,105	315,092	296,454	292,447	374,680	275,257	274,412	3,687,622	.....
(On-Budget)	271,514	178,516	311,588	257,510	259,778	214,910	251,497	223,306	263,104	309,101	201,934	201,767	2,944,526	.....
(Off-Budget)	62,918	69,738	21,875	66,779	71,960	72,195	63,595	73,148	29,342	65,579	73,323	72,645	743,096	.....
Total-Surplus (+) or Deficit (-)	-121,713	-56,818	1,864	-17,546	-192,350	-52,918	156,709	-84,068	50,487	-149,187	-64,420	91,061	-438,899	.....
(On-Budget)	-111,050	-43,347	-31,295	-23,755	-180,321	-56,128	138,514	-72,283	6,202	-140,804	-50,397	98,468	-466,197	.....
(Off-Budget)	-10,663	-13,471	33,159	6,208	-12,028	3,210	18,195	-11,785	44,284	-8,382	-14,023	-7,407	27,298	.....
Total Borrowing from the Public	74,090	64,849	101,554	-36,839	88,293	15,323	-36,024	-1,138	22,159	58,193	-16,187	2,892	337,166	797,581
Total-Outlays Prior Year														
(On-Budget)	289,514	317,679	231,821	306,247	337,880	252,741	307,383	329,860	253,127	309,113	322,925	245,441	.....	3,503,732
(Off-Budget)	225,421	250,867	214,255	244,403	269,430	183,532	245,856	260,468	228,600	247,177	251,908	175,759	.....	2,797,675
Total-Surplus (+) or Deficit (-) Prior Year	-90,586	-135,226	53,220	-10,250	-193,532	-36,895	106,853	-129,971	70,519	-94,621	-128,677	105,803	.....	-483,361
(On-Budget)	-76,549	-122,210	15,796	-18,174	-182,457	-37,608	89,673	-119,679	26,721	-88,024	-114,616	114,259	.....	-512,868
(Off-Budget)	-14,037	-13,017	37,424	7,925	-11,075	713	17,181	-10,292	43,798	-6,597	-14,060	-8,456	.....	29,507

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

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

... No Transactions

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of September 30, 2015

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities Held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of
							This Year	This Month		This Month
Trust Receipts, Outlays, and Investments Held:									
Airport and Airway	1,211	730	481	13,657	14,657	-1,000	12,759	12,208	12,716
Black Lung Disability	53	77	-24	548	322	226	.....	.....	.....
Federal Disability Insurance	9,720	12,060	-2,340	118,039	146,308	-28,269	70,113	44,159	41,638
Federal Employees Life and Health	.....	426	-426	.....	-235	235	66,771	67,416	66,979
Federal Employees Retirement	38,937	6,893	32,044	97,983	82,935	15,048	876,056	750,440	750,505
Federal Hospital Insurance	28,075	24,552	3,522	277,212	283,510	-6,298	202,207	191,742	195,458
Federal Old-Age and Survivors Insurance	57,097	62,530	-5,432	795,334	741,479	53,856	2,712,805	2,772,129	2,766,649
Federal Supplementary Medical Insurance	38,548	32,873	5,674	354,731	356,938	-2,206	68,391	63,460	66,128
Hazardous Substance Superfund	1,411	1,516	-105	2,690	919	1,771	3,446	3,872	5,206
Highways	3,699	6,874	-3,175	46,202	51,820	-5,618	10,696	10,898	7,667
Military Advances	4,129	3,716	413	32,424	28,417	4,007	.....	.....	.....
Military Retirement	1,724	4,744	-3,020	104,584	56,729	47,855	483,111	533,985	530,960
Railroad Retirement	-266	1,193	-1,459	12,037	13,595	-1,558	2,673	2,766	2,759
Unemployment	534	3,051	-2,517	53,112	36,657	16,455	35,919	48,229	44,368
Veterans Life Insurance	7	107	-100	308	1,087	-780	7,500	6,794	6,694
All Other Trust	478	6,776	-6,298	25,746	11,683	14,063	24,285	25,038	25,561
Total Trust Fund Receipts and Outlays and Investments Held from Table 6-D	185,358	168,119	17,239	1,934,607	1,826,820	107,788	4,576,733	4,533,135	4,523,288
Less: Interfund Transactions	89,140	89,140	.....	809,541	809,541	.....	.....	.....	.....
Trust Fund Receipts and Outlays on the Basis of Tables 4 & 5	96,218	78,979	17,239	1,125,066	1,017,278	107,788			
Total Federal Fund Receipts and Outlays	269,371	195,550	73,821	2,124,578	2,671,264	-546,687			
Less: Interfund Transactions	116	116	.....	921	921	.....		
Federal Fund Receipts and Outlays on the Basis of Table 4 & 5	269,255	195,434	73,821	2,123,657	2,670,344	-546,687			
Net Budget Receipts & Outlays	365,473	274,412	91,061	3,248,723	3,687,622	-438,899			

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

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

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 2015 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year to Date	Comparable Period Prior Fiscal Year
Receipts			
Individual Income Taxes	161,547	1,540,802	1,394,567
Corporation Income Taxes	75,411	343,797	320,731
Social Insurance and Retirement Receipts:			
Employment and General Retirement	87,264	1,010,449	965,029
Unemployment Insurance	208	51,177	54,957
Other Retirement	304	3,651	3,472
Excise Taxes	23,547	98,279	93,368
Estate and Gift Taxes	1,544	19,232	19,300
Customs Duties	3,198	35,041	33,926
Miscellaneous Receipts	12,450	146,294	135,021
Total	365,473	3,248,723	3,020,371
Net Outlays			
National Defense	55,078	591,372	605,035
International Affairs	6,078	48,598	46,693
General Science, Space, and Technology	2,852	29,468	28,624
Energy	1,019	6,910	5,277
Natural Resources and Environment	3,681	33,988	35,102
Agriculture	-1,233	20,229	26,118
Commerce and Housing Credit	-15,905	-38,335	-95,319
Transportation	10,852	90,041	91,497
Community and Regional Development	1,987	21,649	21,557
Education, Training, Employment, and Social Services	11,697	120,376	89,353
Health	37,973	482,153	409,402
Medicare	45,089	546,203	511,691
Income Security	36,116	509,429	513,929
Social Security	74,591	887,771	850,535
Veterans Benefits and Services	14,051	159,739	149,617
Administration of Justice	4,649	53,582	52,354
General Government	3,156	16,917	22,794
Net Interest	-11,344	223,336	227,514
Undistributed Offsetting Receipts	-5,975	-115,803	-88,042
Total	274,412	3,687,622	3,503,732

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

Explanatory Notes

1. Flow of Data into Monthly Treasury Statement

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

2. Notes on Receipts

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

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

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

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

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

3. Notes on Outlays

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

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

4. Processing

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

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

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

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

5. Other Sources of Information About Federal Government Financial Activities

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

Scheduled Release

**The release date for the October 2015 Statement
will be 2:00 p.m. EST November 12, 2015.**

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

http://www.fiscal.treasury.gov/fsreports/rpt/mthTreasStmt/mthTreasStmt_home.htm