

Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

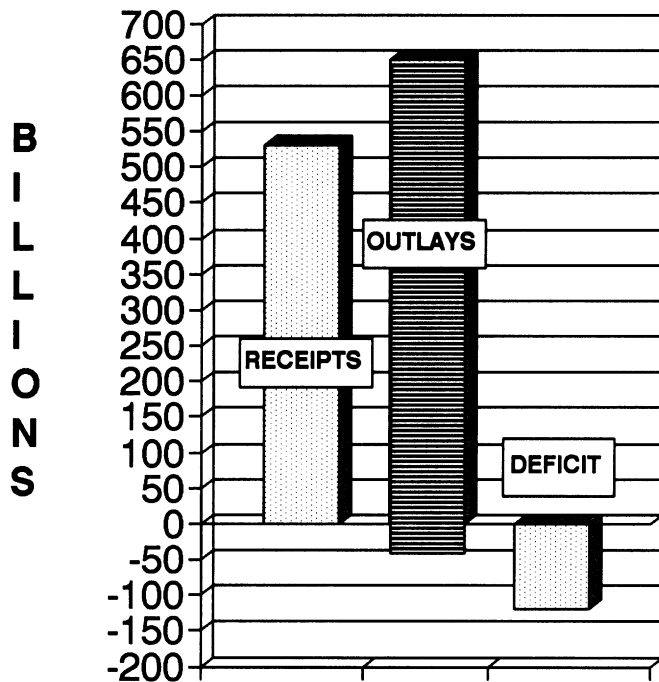
For Fiscal Year 2006 Through **December 31, 2005**, and Other Periods

Highlight

Military active duty pay, veterans' benefits, supplemental security income payments, and Medicare payments to health maintenance organizations for January 1, 2006 were accelerated to December 30, 2005.

This issue includes the semi-annual interest payment to trust funds investing in government securities.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH DECEMBER 2005



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Department of the Treasury
Financial Management Service

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 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 2005 and 2006, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 2005			
October	136,896	194,196	57,300
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	¹ 148,759	¹ 219,971	71,211
April	277,614	219,902	-57,711
May	152,731	188,151	35,420
June	234,808	211,888	-22,920
July	142,092	195,463	53,372
August	155,438	206,770	51,333
September	251,628	215,972	-35,656
Year-to-Date	2,153,350	2,471,817	318,467
FY 2006			
October	149,488	196,718	47,231
November	138,840	221,899	83,059
December	241,883	230,903	-10,980
Year-to-Date	530,210	649,519	119,309

¹Receipts for the Department of Energy have been increased and outlays for the Department of Treasury correspondingly increased by \$18 million for March 2005 to reflect additional reporting by the Department of Energy.

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

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, December 2005 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (2005)	Budget Estimates Next Fiscal Year (2007) ¹
Total on-budget and off-budget results:					
Total receipts	241,883	530,210	2,272,715	487,192	2,427,846
On-budget receipts	197,571	400,920	1,651,028	362,398	1,780,023
Off-budget receipts	44,312	129,290	621,687	124,794	647,823
Total outlays	230,903	649,519	2,613,334	605,247	2,661,249
On-budget outlays	233,339	570,823	2,186,233	533,409	2,218,149
Off-budget outlays	-2,437	78,696	427,101	71,838	443,100
Total surplus (+) or deficit (-)	+10,980	-119,309	-340,619	-118,054	-233,403
On-budget surplus (+) or deficit (-)	-35,769	-169,903	-535,205	-171,011	-438,126
Off-budget surplus (+) or deficit (-)	+46,749	+50,595	+194,586	+52,956	+204,723
Total on-budget and off-budget financing	-10,980	119,309	340,619	118,054	233,403
Means of financing:					
Borrowing from the public	4,745	112,248	350,740	102,066	253,892
Reduction of operating cash, increase (-)	-30,637	-945	.....	11,660	.....
By other means	14,911	8,006	-10,121	4,329	-20,489

¹These estimates are based on the *Mid-Session Review of the FY 2006 Budget*, 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 2005 and 2006

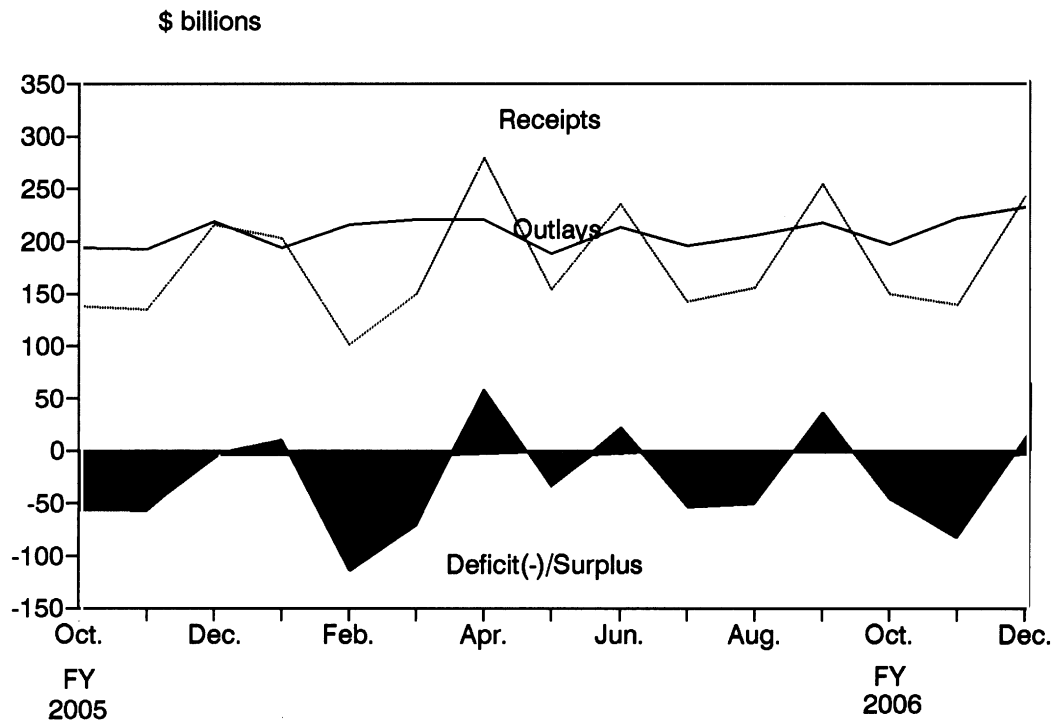


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 2005 and 2006

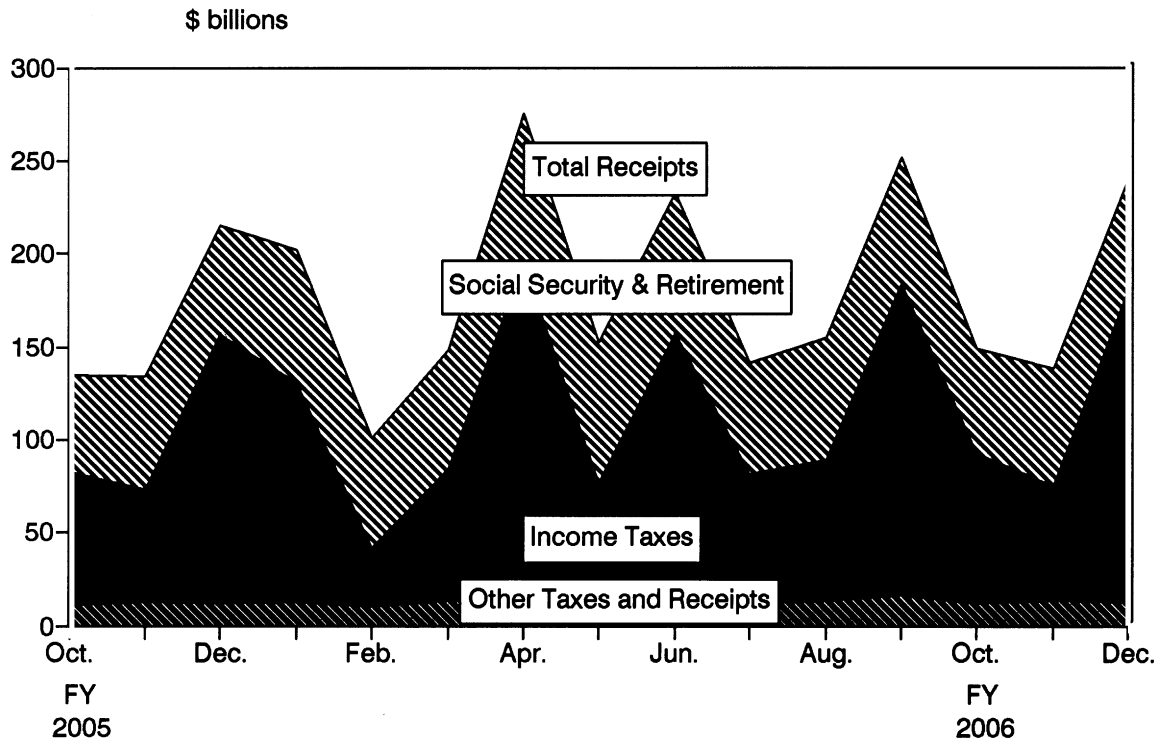


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 2005 and 2006

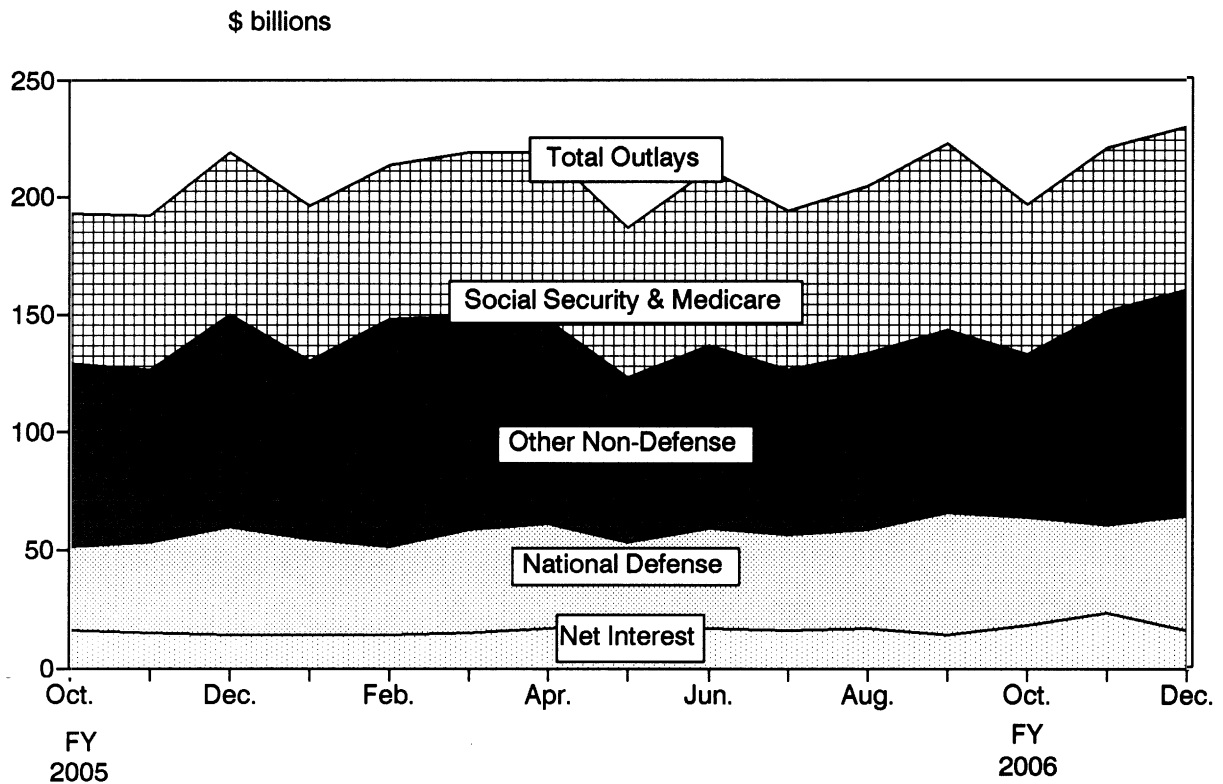


Table 3. Summary of Receipts and Outlays of the U.S. Government, December 2005 and Other Periods

[\$ 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	96,806	230,374	213,874	1,006,159
Corporation income taxes	71,254	80,676	64,338	242,743
Social insurance and retirement receipts:				
Employment and general retirement (off-budget)	44,312	129,290	124,794	621,687
Employment and general retirement (on-budget)	15,331	43,441	41,014	184,962
Unemployment insurance	361	6,324	5,840	44,728
Other retirement	419	1,107	1,126	4,583
Excise taxes	6,396	17,369	16,674	73,711
Estate and gift taxes	1,943	6,162	5,725	26,023
Customs duties	1,921	6,068	5,755	28,823
Miscellaneous receipts	3,140	9,399	² 8,052	39,296
Total Receipts	241,883	530,210	487,192	2,272,715
(On-budget)	197,571	400,920	362,398	1,651,028
(Off-budget)	44,312	129,290	124,794	621,687
Budget Outlays				
Legislative Branch	319	1,088	968	4,361
Judicial Branch	563	1,449	1,409	6,163
Department of Agriculture	9,866	36,313	32,111	93,985
Department of Commerce	556	1,550	1,465	6,505
Department of Defense-Military	47,221	128,570	117,584	492,347
Department of Education	4,272	15,133	15,768	64,548
Department of Energy	1,319	4,965	5,885	22,343
Department of Health and Human Services	49,846	144,156	143,700	648,420
Department of Homeland Security	7,110	24,338	9,956	33,585
Department of Housing and Urban Development	3,219	9,729	10,422	40,213
Department of the Interior	907	2,449	1,896	9,651
Department of Justice	2,254	5,915	5,501	23,421
Department of Labor	4,099	10,832	11,657	52,119
Department of State	1,481	3,512	3,479	15,127
Department of Transportation	4,885	14,585	13,260	60,586
Department of the Treasury:				
Interest on Treasury debt securities (gross)	93,067	138,783	120,248	384,241
Other	865	3,573	²⁵ 186	51,005
Department of Veterans Affairs	8,914	17,531	19,242	68,790
Corps of Engineers	803	2,288	1,816	4,643
Other Defense Civil Programs	4,080	11,040	11,287	45,471
Environmental Protection Agency	686	1,939	1,919	8,202
Executive Office of the President	493	1,544	1,249	7,192
General Services Administration	1	-23	109	54
International Assistance Program	4,029	6,758	2,636	16,406
National Aeronautics and Space Administration	1,293	3,399	3,592	15,744
National Science Foundation	424	1,299	1,299	5,666
Office of Personnel Management	4,735	15,051	14,471	64,665
Small Business Administration	92	244	219	1,048
Social Security Administration	50,606	141,841	137,635	588,505
Other independent agencies	2,787	5,687	³ 2,660	19,843
Allowances .....	.....	.....	.....	-379
Undistributed offsetting receipts:				
Interest	-75,318	-80,576	³ -76,976	-170,348
Other	-4,571	-25,442	-16,405	-70,788
Total outlays	230,903	649,519	605,247	2,613,334
(On-budget)	233,339	570,823	533,409	2,186,233
(Off-budget)	-2,437	78,696	71,838	427,101
Surplus (+) or deficit (-)	+10,980	-119,309	-118,054	-340,619
(On-budget)	-35,769	-169,903	-171,011	-535,205
(Off-budget)	+46,749	+50,595	+52,956	+194,586

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

²Receipts for the Department of Energy have been increased and outlays for the Department of Treasury correspondingly increased by \$18 million for March 2005 to reflect additional reporting by the Department of Energy.

³Outlays have been increased and Undistributed offsetting receipts correspondingly increased by \$15 million for an adjustment for June 2005 by the Farm Credit System Financial Assistance Corporation.

... No Transactions.

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

Table 4. Receipts of the U.S. Government, December 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	189,588			218,408			203,418		
Presidential Election Campaign Fund	(*)			1			1		
Other	18,379			22,551			20,894		
Total—Individual income taxes	97,967	1,161	96,806	240,961	10,587	230,374	224,314	10,440	213,874
Corporation income taxes	73,455	2,201	71,254	89,694	9,017	80,676	74,542	10,204	64,338
Social insurance and retirement receipts:									
Employment and general retirement:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	139,787		39,787	112,150		112,150	107,943	358	107,585
Self-Employment Contributions Act taxes	1348		348	628		628	608		608
Deposits by States									
Adjustments attributable to prior years	1-2,257		-2,257	-2,257		-2,257	-1,516		-1,516
Total—FOASI trust fund	37,878		37,878	110,521		110,521	107,035	358	106,677
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	16,756		6,756	19,043		19,043	18,330	57	18,273
Self-Employment Contributions Act taxes	159		59	107		107	103		103
Deposits by States									
Adjustments attributable to prior years	1-380		-380	-380		-380	-259		-259
Total—FDI trust fund	6,435		6,435	18,770		18,770	18,174	57	18,117
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	115,261		15,261	42,558		42,558	39,939		39,939
Self-Employment Contributions Act taxes	1148		148	268		268	255		255
Receipts from Railroad Retirement Board									
Deposits by States									
Adjustments attributable to prior years	1-429		-429	-429		-429	-251		-251
Total—FHI trust fund	14,980		14,980	42,397		42,397	39,943		39,943
Railroad retirement:									
Rail pension and supplemental annuity	160	(*)	160	470	(*)	470	552	7	545
Social Security equivalent account	191	(*)	191	574	(*)	574	534	7	526
Total—Employment and general retirement:	59,643	(*)	59,643	172,732	1	172,731	166,238	429	165,808
Unemployment insurance:									
Deposits by States	315		315	5,464		5,464	5,010		5,010
Federal Unemployment Tax Act taxes	50	4	46	853	15	838	822	19	803
Railroad unemployment taxes	(*)		(*)	22		22	27		27
Railroad debt repayment									
Total—Unemployment insurance	365	4	361	6,339	15	6,324	5,859	19	5,840
Other retirement:									
Federal employees retirement – employee share	415		415	1,093		1,093	1,113		1,113
Non-federal employees retirement	4		4	13		13	13		13
Total—Other retirement	419		419	1,107		1,107	1,126		1,126
Total—Social insurance and retirement receipts	60,427	4	60,424	180,177	16	180,162	173,222	448	172,774
Excise taxes:									
Miscellaneous excise taxes	2,286	123	2,163	7,820	258	7,563	7,610	180	7,430
Airport and airway trust fund	971		971	2,066	(*)	2,066	2,041	(*)	2,041
Highway trust fund	3,208		3,208	7,618	-1	7,619	7,095	2	7,093
Black lung disability trust fund	53		53	121		121	111		111
Total—Excise taxes	6,519	123	6,396	17,626	257	17,369	16,856	182	16,674
Estate and gift taxes	2,006	63	1,943	6,364	202	6,162	5,942	217	5,725
Customs duties	1,989	68	1,921	6,288	219	6,068	5,966	210	5,755
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve Banks	1,988		1,988	5,804		5,804	5,090		5,090
Universal service fund	585		585	1,806		1,806	1,532		1,532
All other	607	41	567	1,838	49	1,789	21,441	10	1,431
Total — Miscellaneous receipts	3,181	41	3,140	9,448	49	9,399	8,062	10	8,052
Total — Receipts	245,544	3,661	241,883	550,557	20,347	530,210	508,904	21,712	487,192
Total — On-budget	201,232	3,661	197,571	421,267	20,347	400,920	383,695	21,296	362,398
Total — Off-budget	44,312		44,312	129,290		129,290	125,209	415	124,794

¹In accordance with the Social Security Act as amended: "Individual income taxes, Withheld" have been increased and "Federal Insurance Contribution Act Taxes" correspondingly decreased by \$1,451 million to correct estimates for the quarter ending December 31, 2004. "Individual income taxes, Other" have been increased and "Self-Employment Contribution Act Taxes" correspondingly decreased by \$1,615 million to correct estimates for calendar year 2003 and prior.

²Receipts for the Department of Energy have been increased and outlays for the Department of Treasury correspondingly increased by \$18 million for March 2005 to reflect additional reporting by the Department of Energy.

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

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

Table 5. Outlays of the U.S. Government, December 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	59	(**)	59	188	1	187	180	1	180
House of Representatives	109	(**)	109	307	(**)	307	300	(**)	300
Joint items	1	.....	1	4	.....	4	4	.....	4
Capitol Police	19	.....	19	61	.....	61	62	.....	62
Congressional Budget Office	3	.....	3	8	.....	8	7	.....	7
Architect of the Capitol	34	1	33	103	2	101	125	2	124
Library of Congress	39	1	38	235	4	231	115	2	113
Government Printing Office	4	.....	4	35	.....	35	45	.....	45
Government Accountability Office	37	.....	37	108	.....	108	105	.....	105
United States Tax Court	5	.....	5	11	.....	11	9	.....	9
Other Legislative Branch agencies	16	.....	16	42	.....	42	22	.....	22
Proprietary receipts from the public .....	.....	1	-1	.....	1	-1	.....	1	-1
Intrabudgetary transactions	-4	.....	-4	-8	.....	-8	-3	.....	-3
Total—Legislative Branch	322	3	319	1,095	8	1,088	973	5	968
Judicial Branch:									
Supreme Court of the United States	11	.....	11	25	.....	25	20	.....	20
Courts of Appeals, District Courts, and other judicial services	530	.....	530	1,386	.....	1,386	1,347	.....	1,347
Other	64	.....	64	92	.....	92	52	.....	52
Proprietary receipts from the public .....	.....	1	-1	.....	14	-14	.....	9	-9
Intrabudgetary transactions	-41	.....	-41	-41	.....	-41	.....	.....	.....
Total—Judicial Branch	564	1	563	1,462	14	1,449	1,418	9	1,409
Department of Agriculture:									
Agricultural Research Service	101	.....	101	304	.....	304	291	.....	291
Cooperative State Research, Education, and Extension Service:									
Research and education activities	36	.....	36	122	.....	122	132	.....	132
Extension activities	35	.....	35	93	.....	93	110	.....	110
Other	7	.....	7	18	.....	18	22	.....	22
Animal and Plant Health Inspection Service	104	.....	104	88	.....	88	250	.....	250
Food Safety and Inspection Service	69	.....	69	192	.....	192	175	.....	175
Agricultural Marketing Service	75	.....	75	434	.....	434	641	4	637
Risk Management Agency:									
Administrative and operating expenses	6	.....	6	16	.....	16	13	.....	13
Federal crop insurance corporation fund	365	38	327	799	1,117	-318	1,025	1,182	-157
Farm Service Agency:									
Salaries and expenses	-206	.....	-206	-14	.....	-14	309	.....	309
Commodity Credit Corporation	4,401	1,317	3,083	23,317	4,586	18,731	17,878	2,255	15,623
Agricultural credit insurance fund	323	82	240	339	162	177	27	184	-158
Other	7	.....	7	17	.....	17	9	.....	9
Total—Farm Service Agency	4,524	1,400	3,125	23,659	4,748	18,911	18,222	2,439	15,783
Natural Resources Conservation Service:									
Conservation operations	42	.....	42	192	.....	192	202	.....	202
Farm security and rural investment programs	175	.....	175	320	.....	320	-305	.....	-305
Other	50	.....	50	109	.....	109	57	.....	57
Rural Development	110	.....	110	211	.....	211	251	.....	251
Rural Housing Service:									
Rural housing insurance fund	21	73	-53	166	296	-130	170	373	-204
Rental assistance program	68	.....	68	205	.....	205	205	.....	205
Other	9	.....	9	23	.....	23	22	.....	22
Rural Utilities Service:									
Rural electrification and telecommunications fund	91	124	-33	106	355	-248	12	489	-477
Rural development insurance fund .....	.....	48	-48	.....	85	-85	(**)	92	-92
Other	54	(**)	54	62	6	56	64	28	36
Foreign Agricultural Service	-2	.....	-2	13	.....	13	425	.....	425
Food and Nutrition Service:									
Food stamp program	3,170	.....	3,170	9,315	.....	9,315	8,228	.....	8,228
Child nutrition programs	1,511	.....	1,511	3,656	.....	3,656	3,565	.....	3,565
Special supplemental nutrition program for women, infants, and children (WIC)	469	.....	469	1,324	.....	1,324	1,328	.....	1,328
Other	35	.....	35	82	.....	82	81	.....	81
Total—Food and Nutrition Service	5,184	.....	5,184	14,378	.....	14,378	13,202	.....	13,202
Forest Service:									
National forest system	-3	.....	-3	363	.....	363	320	.....	320
Wildland fire management	186	.....	186	527	.....	527	331	.....	331
Forest service permanent appropriations	251	.....	251	276	.....	276	415	.....	415
Other	143	.....	143	364	.....	364	392	.....	392
Total—Forest Service	576	.....	576	1,530	.....	1,530	1,458	.....	1,458
Other	-78	5	-82	79	14	66	252	12	240
Proprietary receipts from the public .....	.....	71	-71	.....	188	-188	.....	163	-163
Intrabudgetary transactions .....	(**)	.....	(**)	(**)	.....	(**)	-2	.....	-2
Total—Department of Agriculture	11,624	1,758	9,866	43,122	6,809	36,313	36,892	4,781	32,111

Table 5. Outlays of the U.S. Government, December 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	23	(* *)	22	73	1	72	96	1	95
Bureau of the Census	90	.....	90	206	.....	206	180	.....	180
International Trade Administration	36	.....	36	104	.....	104	90	.....	90
National Oceanic and Atmospheric Administration	343	(* *)	343	938	1	936	859	5	854
National Institute of Standards and Technology	59	.....	59	183	.....	183	169	.....	169
Other	9	1	9	59	5	54	82	5	78
Proprietary receipts from the public .....	.....	3	-3	.....	5	-5	.....	1	-1
Intrabudgetary transactions .....	.....	.....	.....	(* *)	.....	(* *)	.....	.....	.....
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	560	4	556	1,562	12	1,550	1,477	12	1,465
Department of Defense—Military:									
Military Personnel:									
Department of the Army	6,329	.....	6,329	16,647	.....	16,647	14,176	.....	14,176
Department of the Navy	4,274	.....	4,274	12,501	.....	12,501	10,486	.....	10,486
Department of the Air Force	2,983	.....	2,983	9,576	.....	9,576	8,202	.....	8,202
Defense agencies .....	.....	.....	.....	2,344	.....	2,344	1,539	.....	1,539
Total—Military Personnel	13,587	.....	13,587	41,068	.....	41,068	34,403	.....	34,403
Operation and Maintenance:									
Department of the Army	5,986	.....	5,986	16,489	.....	16,489	13,919	.....	13,919
Department of the Navy	3,467	.....	3,467	9,867	.....	9,867	8,954	.....	8,954
Department of the Air Force	3,700	.....	3,700	10,060	.....	10,060	10,007	.....	10,007
Defense agencies	3,311	.....	3,311	9,418	.....	9,418	8,350	.....	8,350
Total—Operation and Maintenance	16,464	.....	16,464	45,835	.....	45,835	41,230	.....	41,230
International Reconstruction and Other Assistance:									
Department of the Army	28	.....	28	14	.....	14	153	.....	153
Procurement:									
Department of the Army	1,834	.....	1,834	5,142	.....	5,142	3,785	.....	3,785
Department of the Navy	2,606	.....	2,606	7,003	.....	7,003	6,724	.....	6,724
Department of the Air Force	4,498	.....	4,498	7,878	.....	7,878	9,159	.....	9,159
Defense agencies	337	.....	337	1,007	.....	1,007	1,072	.....	1,072
Total—Procurement	9,276	.....	9,276	21,029	.....	21,029	20,740	.....	20,740
Research, Development, Test, and Evaluation:									
Department of the Army	1,003	.....	1,003	2,544	.....	2,544	2,211	.....	2,211
Department of the Navy	1,457	.....	1,457	3,759	.....	3,759	3,694	.....	3,694
Department of the Air Force	1,752	.....	1,752	4,348	.....	4,348	5,047	.....	5,047
Defense agencies	1,725	.....	1,725	4,598	.....	4,598	4,734	.....	4,734
Total—Research, Development, Test, and Evaluation	5,938	.....	5,938	15,249	.....	15,249	15,687	.....	15,687
Military Construction:									
Department of the Army	283	.....	283	838	.....	838	570	.....	570
Department of the Navy	162	.....	162	333	.....	333	265	.....	265
Department of the Air Force	99	.....	99	306	.....	306	325	.....	325
Defense agencies	111	.....	111	322	.....	322	347	.....	347
Total—Military Construction	655	.....	655	1,798	.....	1,798	1,507	.....	1,507
Family Housing:									
Department of the Army	105	.....	105	262	.....	262	260	.....	260
Department of the Navy	67	.....	67	174	.....	174	213	.....	213
Department of the Air Force	101	.....	101	288	.....	288	288	.....	288
Defense agencies	4	.....	4	167	.....	167	99	(* *)	98
Revolving and Management Funds:									
Department of the Army	1	.....	1	2	.....	2	-7	.....	-7
Department of the Navy	151	.....	151	241	.....	241	131	.....	131
Department of the Air Force .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Working capital fund	1,247	.....	1,247	3,094	.....	3,094	2,656	.....	2,656
Other	-98	.....	-98	-88	.....	-88	42	.....	42
Other .....	(* *)	.....	(* *)	-9	.....	-9	36	.....	36
Trust funds:									
Department of the Army .....	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Department of the Navy	2	.....	2	7	.....	7	7	.....	7
Department of the Air Force	1	1	(* *)	3	3	(* *)	8	3	5
Defense agencies	17	.....	17	27	.....	27	29	.....	29
Proprietary receipts from the public:									
Department of the Army .....	.....	356	-356	.....	625	-625	.....	362	-362
Department of the Navy .....	.....	9	-9	.....	30	-30	.....	-239	239
Department of the Air Force .....	.....	2	-2	.....	-10	10	.....	339	-339
Defense agencies .....	.....	8	-8	.....	67	-67	.....	84	-84

Table 5. Outlays of the U.S. Government, December 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	13	.....	13	-6	.....	-6	106	.....	106
Department of the Navy	-11	.....	-11	-47	.....	-47	99	.....	99
Department of the Air Force	-14	.....	-14	121	.....	121	370	.....	370
Defense agencies	64	.....	64	57	.....	57	81	.....	81
Offsetting governmental receipts:									
Department of the Army .....	.....	(* *)	(* *)	.....	2	-2	.....	1	-1
Defense agencies .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	6	-6
Total—Department of Defense—Military	47,597	376	47,221	129,287	717	128,570	118,139	555	117,584
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	1,051	.....	1,051	3,468	.....	3,468	3,632	.....	3,632
Impact aid	22	.....	22	197	.....	197	682	.....	682
School improvement programs	571	.....	571	1,497	.....	1,497	1,729	.....	1,729
Other	1	.....	1	3	.....	3	50	.....	50
Total—Office of Elementary and Secondary Education	1,645	.....	1,645	5,164	.....	5,164	6,094	.....	6,094
Office of English Language Acquisition	48	.....	48	121	.....	121	104	.....	104
Office of Special Education and Rehabilitative Services:									
Special education	1,074	.....	1,074	2,978	.....	2,978	2,591	.....	2,591
Rehabilitation services and disability research	265	.....	265	780	.....	780	776	.....	776
Special institutions for persons with disabilities	13	.....	13	39	.....	39	32	.....	32
Office of Vocational and Adult Education	182	.....	182	483	.....	483	475	.....	475
Office of Postsecondary Education:									
College housing and academic facilities loans	-1	1	-2	-6	10	-16	-6	13	-19
Higher education	171	.....	171	513	.....	513	546	.....	546
Howard University	12	.....	12	50	.....	50	44	.....	44
Total—Office of Postsecondary Education	182	1	181	558	10	547	584	13	571
Federal Student Aid:									
Student financial assistance	611	.....	611	2,989	.....	2,989	3,205	.....	3,205
Student Aid Administration	11	.....	11	26	.....	26	25	.....	25
Federal student loan reserve fund	-1	.....	-1	-1	.....	-1	.....	.....	.....
Federal direct student loans	91	.....	91	199	.....	199	-14	.....	-14
Federal family education loans	-56	.....	-56	1,221	.....	1,221	1,592	.....	1,592
Total—Federal Student Aid	657	.....	657	4,433	.....	4,433	4,808	.....	4,808
Institute of Education Sciences	33	.....	33	93	.....	93	108	.....	108
Other	177	.....	177	501	.....	501	218	.....	218
Proprietary receipts from the public .....	.....	2	-2	.....	6	-6	.....	9	-9
Total—Department of Education	4,275	3	4,272	15,150	16	15,133	15,791	22	15,768
Department of Energy:									
National Nuclear Security Administration:									
Naval reactors	61	.....	61	198	.....	198	186	.....	186
Weapons activities	631	.....	631	1,915	.....	1,915	1,772	.....	1,772
Defense nuclear nonproliferation	99	.....	99	290	.....	290	277	.....	277
Other	43	.....	43	98	.....	98	76	.....	76
Environmental and Other Defense Activities:									
Defense environmental restoration and waste management .....	(* *)	.....	(* *)	(* *)	.....	(* *)	-6	.....	-6
Defense site acceleration completion	531	.....	531	1,619	.....	1,619	1,580	.....	1,580
Defense environmental services	7	.....	7	57	.....	57	165	.....	165
Other defense activities	49	.....	49	169	.....	169	206	.....	206
Defense nuclear waste disposal	1	.....	1	22	.....	22	82	.....	82
Energy Programs:									
Science	338	.....	338	968	.....	968	943	.....	943
Energy supply	78	.....	78	191	.....	191	200	.....	200
Energy conservation	46	.....	46	171	.....	171	212	.....	212
Other	-78	1	-79	-90	5	-95	604	7	598
Total—Energy Programs	383	1	382	1,239	5	1,234	1,959	7	1,953
Power Marketing Administration	129	216	-88	438	641	-202	538	563	-26
Departmental Administration	7	.....	7	57	.....	57	78	.....	78
Proprietary receipts from the public .....	.....	-45	45	.....	213	-213	.....	317	-317
Intrabudgetary transactions	-449	.....	-449	-280	.....	-280	-140	.....	-140
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Energy	1,492	173	1,319	5,823	859	4,965	6,772	887	5,885

Table 5. Outlays of the U.S. Government, December 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	128	1	128	327	2	325	317	1	316
Health Resources and Services Administration	568	1	567	1,601	3	1,598	1,589	2	1,587
Indian Health Services	257	.....	257	1,479	.....	1,479	836	.....	836
Centers for Disease Control and Prevention	451	.....	451	1,209	.....	1,209	1,226	.....	1,226
National Institutes of Health	2,352	.....	2,352	6,752	.....	6,752	6,560	.....	6,560
Substance Abuse and Mental Health Services									
Administration	259	.....	259	715	.....	715	812	.....	812
Agency for Healthcare Research and Quality	-35	.....	-35	4	.....	4	-11	.....	-11
Total—Public Health Service	3,979	2	3,978	12,088	5	12,083	11,330	3	11,326
Centers for Medicare and Medicaid Services:									
Grants to States for Medicaid	15,425	.....	15,425	46,686	.....	46,686	45,051	.....	45,051
Payments to health care trust funds	15,240	.....	15,240	35,189	.....	35,189	31,495	.....	31,495
State children's health insurance fund	511	.....	511	1,159	.....	1,159	1,173	.....	1,173
Federal hospital insurance trust fund:									
Benefit payments	15,485	.....	15,485	43,029	.....	43,029	43,993	.....	43,993
Administrative expenses	189	.....	189	494	.....	494	398	.....	398
Total—FHI trust fund	15,674	.....	15,674	43,523	.....	43,523	44,391	.....	44,391
Health care fraud and abuse control	70	.....	70	180	.....	180	295	.....	295
Federal supplementary medical insurance trust fund:									
Benefit payments	12,972	.....	12,972	37,350	.....	37,350	36,560	.....	36,560
Administrative expenses	209	.....	209	707	.....	707	529	.....	529
Total—FSMI trust fund	13,181	.....	13,181	38,056	.....	38,056	37,089	.....	37,089
Transitional drug assistance:									
Benefit payments	38	.....	38	124	.....	124	221	.....	221
Administrative expenses	1	.....	1	19	.....	19	34	.....	34
Medicare prescription drugs:									
Benefit payments .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Administrative expenses	64	.....	64	128	.....	128	20	.....	20
Other	-36	.....	-36	-27	.....	-27	18	.....	18
Total—Centers for Medicare and Medicaid Services ..	60,167	.....	60,167	165,038	.....	165,038	159,787	.....	159,787
Administration for Children and Families:									
Temporary assistance for needy families	1,491	.....	1,491	4,148	.....	4,148	4,481	.....	4,481
Payments to States for child support enforcement and family support programs	257	.....	257	803	.....	803	790	.....	790
Low income home energy assistance	331	.....	331	684	.....	684	579	.....	579
Refugee and entrant assistance	45	.....	45	122	.....	122	124	.....	124
Child care entitlement to States	268	.....	268	782	.....	782	733	.....	733
Payments to States for the child care and development block grant	182	.....	182	533	.....	533	412	.....	412
Social services block grant	156	.....	156	500	.....	500	508	.....	508
Children and families services programs	762	.....	762	2,242	.....	2,242	2,270	.....	2,270
Payments to States for foster care and adoption assistance	582	.....	582	1,619	.....	1,619	1,562	.....	1,562
Other	59	.....	59	157	.....	157	117	.....	117
Total—Administration for Children and Families	4,133	.....	4,133	11,590	.....	11,590	11,577	.....	11,577
Administration on Aging	118	.....	118	340	.....	340	325	.....	325
Departmental Management	257	.....	257	764	(* *)	764	586	.....	586
Other	53	.....	53	202	.....	202	69	.....	69
Proprietary receipts from the public .....	.....	3,623	-3,623	.....	10,675	-10,675	.....	8,472	-8,472
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund ..	-15,236	.....	-15,236	-35,184	.....	-35,184	-31,195	.....	-31,195
Payments for tax and other credits:									
Federal hospital insurance trust fund	-1	.....	-1	-3	.....	-3	-303	.....	-303
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services ..	53,471	3,624	49,846	154,836	10,680	144,156	152,175	8,475	143,700
Department of Homeland Security:									
Departmental Management and operations	59	.....	59	59	.....	59	138	.....	138
Citizenship and Immigration Services	159	.....	159	320	.....	320	279	.....	279
United States Secret Service	99	.....	99	294	.....	294	348	.....	348
Security, Enforcement, and Investigations:									
Customs and border protection	533	.....	533	1,575	.....	1,575	1,457	.....	1,457
Immigration and customs	339	.....	339	792	.....	792	708	.....	708
Transportation Security Administration	253	.....	253	632	.....	632	704	.....	704
Other	64	.....	64	142	.....	142	72	.....	72
Total—Security, Enforcement, and Investigations	1,190	.....	1,190	3,141	.....	3,141	2,940	.....	2,940

Table 5. Outlays of the U.S. Government, December 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	732	1	731	2,066	2	2,064	1,754	2	1,752
Preparedness	232	.....	232	721	.....	721	576	.....	576
Federal Emergency Management Administration:									
Disaster relief	2,407	.....	2,407	7,590	.....	7,590	3,396	.....	3,396
National flood insurance fund	2,280	52	2,228	10,491	140	10,351	935	110	826
Other	216	.....	216	436	.....	436	181	.....	181
Total—Federal Emergency Management Administration	4,902	52	4,850	18,517	140	18,377	4,512	110	4,402
Science and Technology	59	.....	59	164	.....	164	195	.....	195
Information Analysis and Infrastructure Protection	3	.....	3	66	.....	66	85	.....	85
Other	8	.....	8	20	.....	20	24	.....	24
Proprietary receipts from the public .....	.....	(*)	(*)	.....	2	-2	.....	2	-2
Offsetting governmental receipts .....	.....	280	-280	.....	886	-886	.....	782	-782
Total—Department of Homeland Security	7,442	332	7,110	25,368	1,030	24,338	10,852	896	9,956
Department of Housing and Urban Development:									
Public and Indian Housing Programs:									
Tenant based rental assistance	1,096	.....	1,096	1,421	.....	1,421	6	.....	6
Housing certificate fund	376	.....	376	3,072	.....	3,072	5,824	.....	5,824
Project-based rental assistance	418	.....	418	1,273	.....	1,273	.....	.....	.....
Public housing capital fund	286	.....	286	984	.....	984	993	.....	993
Public housing operating fund	286	.....	286	849	.....	849	938	.....	938
Revitalization of severely distressed public housing (Hope VI)	56	.....	56	150	.....	150	164	.....	164
Native American housing block grant	36	.....	36	119	.....	119	212	.....	212
Other .....	(*)	.....	(*)	-23	.....	-23	-8	1	-8
Total—Public and Indian Housing Programs	2,554	.....	2,554	7,845	.....	7,845	8,129	1	8,129
Community Planning and Development:									
Housing opportunities for persons with AIDS	20	.....	20	73	.....	73	54	.....	54
Community development fund	457	.....	457	1,249	.....	1,249	1,251	.....	1,251
Home investment partnership program	153	.....	153	406	.....	406	429	.....	429
Homeless assistance grants	122	.....	122	329	.....	329	311	.....	311
Other	6	(*)	6	19	1	18	24	1	24
Total—Community Planning and Development	758	(*)	758	2,076	1	2,075	2,069	1	2,068
Housing Programs:									
Public enterprise funds .....	.....	6	-6	(*)	10	-10	(*)	10	-10
Credit accounts:									
FHA-Mutual mortgage insurance fund, program account	7	.....	7	14	.....	14	10	.....	10
FHA-Mutual mortgage insurance capital reserve account	-68	.....	-68	-485	.....	-485	-529	.....	-529
FHA-Mutual mortgage and cooperative housing insurance fund, liquidating account	-25	-2	-24	10	-1	11	33	20	13
FHA-General and special risk fund, program account	4	.....	4	11	.....	11	15	.....	15
FHA-General and special risk fund, liquidating account	35	23	12	108	86	22	358	150	208
Housing for the elderly or handicapped fund, liquidating account	(*)	220	-220	46	430	-384	82	270	-189
Housing for the elderly	94	.....	94	310	.....	310	275	.....	275
Other assisted housing programs	47	.....	47	152	(*)	152	160	.....	160
Other .....	(*)	.....	(*)	2	.....	2	2	.....	2
Total—Housing Programs	93	247	-154	167	525	-358	405	450	-45
Government National Mortgage Association:									
Guarantees of mortgage-backed securities	-5	6	-11	-78	35	-113	-19	57	-76
Management and Administration	111	.....	111	357	.....	357	353	.....	353
Other	19	.....	19	55	.....	55	64	.....	64
Proprietary receipts from the public:									
FHA-General and special risk fund .....	.....	40	-40	.....	111	-111	.....	39	-39
Other .....	.....	.....	.....	.....	-11	11	.....	.....	.....
Intrabudgetary transactions:									
FHA-Mutual mortgage insurance fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	18	-18	.....	33	-33	.....	32	-32
Total—Department of Housing and Urban Development	3,530	311	3,219	10,423	694	9,729	11,001	580	10,422

Table 5. Outlays of the U.S. Government, December 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	61	.....	61	187	.....	187	180	.....	180
Wildland fire management	45	.....	45	181	.....	181	134	.....	134
Other	20	6	14	175	50	125	286	19	268
Minerals Management Service	198	.....	198	432	.....	432	307	.....	307
Office of Surface Mining Reclamation and Enforcement	25	.....	25	135	.....	135	145	.....	145
Total—Land and Minerals Management	348	6	342	1,110	50	1,060	1,051	19	1,032
Water and Science:									
Bureau of Reclamation:									
Water and related resources	51	.....	51	160	.....	160	128	.....	128
Other	29	24	5	107	56	51	93	28	64
United States Geological Survey	55	.....	55	214	.....	214	210	.....	210
Other	37	.....	37	38	.....	38	34	.....	34
Total—Water and Science	172	24	148	518	56	463	465	28	437
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service	175	.....	175	450	.....	450	419	.....	419
National Park Service	230	.....	230	667	.....	667	621	.....	621
Total—Fish and Wildlife and Parks	405	.....	405	1,117	.....	1,117	1,040	.....	1,040
Bureau of Indian Affairs	247	(* *)	247	710	1	709	481	1	480
Departmental Offices:									
Insular affairs	25	.....	25	101	.....	101	118	.....	118
Office of Special Trustee for American Indians	33	.....	33	87	.....	87	134	.....	134
Other	116	.....	116	252	.....	252	132	.....	132
Proprietary receipts from the public .....	.....	405	-405	.....	1,311	-1,311	.....	1,459	-1,459
Intrabudgetary transactions	-5	.....	-5	-30	.....	-30	-18	.....	-18
Total—Department of the Interior	1,342	435	907	3,866	1,417	2,449	3,403	1,507	1,896
Department of Justice:									
General Administration	143	.....	143	372	.....	372	397	.....	397
Legal Activities and United States Marshals:									
General legal activities	22	.....	22	120	.....	120	157	.....	157
United States Attorneys	125	.....	125	350	.....	350	356	.....	356
United States Marshals Service	139	.....	139	412	.....	412	328	.....	328
September 11th victim compensation	2	.....	2	1	.....	1	14	.....	14
Assets forfeiture fund	52	.....	52	119	.....	119	124	.....	124
Other	26	.....	26	93	.....	93	93	.....	93
Federal Bureau of Investigation	491	.....	491	1,317	.....	1,317	1,085	.....	1,085
Drug Enforcement Administration	129	.....	129	440	.....	440	406	.....	406
Bureau of Alcohol, Tobacco, Firearms, and Explosives	68	.....	68	202	.....	202	185	.....	185
Federal Prison System	484	25	459	1,290	74	1,216	1,275	64	1,211
Office of Justice Programs:									
State and local law enforcement assistance	388	.....	388	705	.....	705	494	.....	494
Community oriented policing services	32	.....	32	121	.....	121	187	.....	187
Other	141	.....	141	458	.....	458	388	.....	388
Other	61	.....	61	76	.....	76	143	.....	143
Intrabudgetary transactions	-4	.....	-4	-12	.....	-12	-5	.....	-5
Offsetting governmental receipts .....	.....	18	-18	.....	76	-76	.....	61	-61
Total—Department of Justice	2,297	43	2,254	6,065	150	5,915	5,626	126	5,501
Department of Labor:									
Employment and Training Administration:									
Training and employment services	447	.....	447	1,289	.....	1,289	1,318	.....	1,318
Welfare to work jobs .....	.....	.....	.....	.....	.....	.....	7	.....	7
Community service employment for older Americans	39	.....	39	108	.....	108	98	.....	98
Federal unemployment benefits and allowances	90	.....	90	174	.....	174	312	.....	312
State unemployment insurance and employment service operations	48	.....	48	80	.....	80	102	.....	102
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,689	.....	2,689	7,320	.....	7,320	7,420	.....	7,420
State administrative expenses	282	.....	282	852	.....	852	835	.....	835
Federal administrative expenses	33	.....	33	85	.....	85	93	.....	93
Veterans employment and training .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	(* *)	.....	(* *)	(* *)	.....	(* *)	1	.....	1
Total—Unemployment trust fund	3,004	.....	3,004	8,258	.....	8,258	8,349	.....	8,349
Other	10	.....	10	29	.....	29	36	.....	36
Total—Employment and Training Administration	3,638	.....	3,638	9,937	.....	9,937	10,222	.....	10,222

Table 5. Outlays of the U.S. Government, December 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	407	430	-23	1,105	1,564	-459	816	593	222
Employment Standards Administration:									
Salaries and expenses	35		35	101		101	97		97
Special benefits	204		204	495		495	541		541
Energy employees occupational illness compensation fund	73		73	210		210	98		98
Special benefits for disabled coal miners	27		27	83		83	91		91
Black lung disability trust fund	88		88	147		147	92		92
Other	30		30	71		71	50		50
Occupational Safety and Health Administration	40		40	114		114	108		108
Bureau of Labor Statistics	42		42	93		93	95		95
Other	82		82	243		243	227		227
Proprietary receipts from the public		(*)	(*)		(*)	(*)		3	-3
Intrabudgetary transactions	-138		-138	-202		-202	-184		-184
Total—Department of Labor	4,529	430	4,099	12,396	1,564	10,832	12,253	596	11,657
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	415		415	1,060		1,060	947		947
Embassy security, construction, and maintenance	130		130	319		319	319		319
Payment to Foreign Service retirement and disability fund							26		26
Foreign Service retirement and disability fund	57		57	172		172	167		167
Other	76		76	1,276		276	207		207
Total—Administration of Foreign Affairs	678		678	1,827		1,827	1,666		1,666
International Organizations and Conferences	641		641	920		920	1,221		1,221
Migration and refugee assistance	63		63	255		255	262		262
International narcotics control and law enforcement	-56		-56	54		54	103		103
Andean counterdrug initiative	46		46	143		143	182		182
Other	109		109	312		312	69		69
Proprietary receipts from the public									
Intrabudgetary transactions	(*)		(*)	1(*)		(*)	-26		-26
Total—Department of State	1,481		1,481	3,512		3,512	3,479		3,479
Department of Transportation:									
Office of the Secretary	22		22	29		29	9		9
Federal Aviation Administration:									
Operations	636		636	1,656		1,656	1,753		1,753
Airport and airway trust fund:									
Grants-in-aid for airports	414		414	1,096		1,096	942		942
Facilities and equipment	228		228	580		580	499		499
Research, engineering, and development	14		14	36		36	29		29
Trust fund share of FAA operations				(*)		(*)	(*)		(*)
Total—Airport and airway trust fund	657		657	1,713		1,713	1,470		1,470
Other	22	7	15	41	12	28	54	2	52
Total—Federal Aviation Administration	1,315	7	1,308	3,410	12	3,397	3,276	2	3,274
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	2,694		2,694	8,538		8,538	7,526		7,526
Other	11		11	45		45	75	2	73
Other programs	42		42	112		112	100		100
Total—Federal Highway Administration	2,748		2,748	8,696		8,696	7,701	2	7,699
National Highway Traffic Safety Administration	51		51	123		123	94		94
Federal Railroad Administration:									
Capital grants to the National Railroad Passenger Corporation	4		4	255		255	238		238
Other	167	(*)	167	203	3	200	50	2	49
Total—Federal Railroad Administration	171	(*)	171	458	3	455	289	2	287
Federal Transit Administration:									
Formula grants	300		300	938		938	816		816
Capital investment grants	180		180	607		607	816		816
Discretionary grants	6		6	15		15	30		30
Trust fund share of expenses							46		46
Other	28		28	81		81	85		85
Total—Federal Transit Administration	514		514	1,641		1,641	1,793		1,793

Table 5. Outlays of the U.S. Government, December 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	36	20	17	159	67	92	128	109	20
Other	49	1	48	148	1	147	125	(* *)	125
Proprietary receipts from the public .....	.....	-6	6	.....	-4	4	.....	40	-40
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Total—Department of Transportation	4,906	21	4,885	14,664	79	14,585	13,414	154	13,260
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	-27	53	-79	-38	152	-189	-410	50	-460
Other	59	.....	59	199	.....	199	197	.....	197
Financial Management Service:									
Salaries and expenses	20	.....	20	77	.....	77	70	.....	70
Payment to the Resolution Funding Corporation .....	.....	.....	.....	522	.....	522	559	.....	559
Financial agent services	22	.....	22	80	.....	80	78	.....	78
Temporary State fiscal assistance fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest paid to credit financing accounts	3	.....	3	9	.....	9	11	.....	11
Claims, judgements, and relief acts	103	.....	103	160	.....	160	298	.....	298
Other	-3	(* *)	-3	229	(* *)	229	445	.....	445
Total—Financial Management Service	145	(* *)	145	1,078	(* *)	1,078	1,461	.....	1,461
Federal Financing Bank	318	.....	318	177	.....	177	-47	.....	-47
Alcohol and tobacco tax and trade bureau:									
Salaries and expenses	7	.....	7	22	.....	22	19	.....	19
Internal revenue collections for Puerto Rico	39	.....	39	107	.....	107	97	.....	97
Bureau of Engraving and Printing	-14	.....	-14	-24	.....	-24	-33	.....	-33
United States Mint	116	66	50	287	393	-107	246	314	-67
Bureau of the Public Debt	42	.....	42	73	.....	73	117	.....	117
Internal Revenue Service:									
Processing, assistance, and management	336	.....	336	853	.....	853	731	.....	731
Tax law enforcement	347	.....	347	1,036	.....	1,036	943	.....	943
Information systems	139	.....	139	383	.....	383	285	.....	285
Payment where earned income credit exceeds liability for tax	-12	.....	-12	81	.....	81	128	.....	128
Payment where child credit exceeds liability for tax	39	.....	39	278	.....	278	178	.....	178
Refunding internal revenue collections, interest	140	.....	140	1,014	.....	1,014	2,838	.....	2,838
Other	34	1	33	96	2	93	74	.....	74
Total—Internal Revenue Service	1,024	1	1,023	3,740	2	3,738	5,176	.....	5,176
Comptroller of the Currency	44	1	42	124	8	116	104	9	95
Office of Thrift Supervision	21	-1	22	69	(* *)	68	53	-1	54
Interest on the public debt:									
Interest on Treasury debt securities (gross):									
Public issues (accrual basis)	17,192	.....	17,192	53,974	.....	53,974	41,513	.....	41,513
Special issues (cash basis)	75,875	.....	75,875	84,809	.....	84,809	78,736	.....	78,736
Total—Interest on Treasury debt securities (gross)	93,067	.....	93,067	138,783	.....	138,783	120,248	.....	120,248
Total—Interest on the public debt	93,067	.....	93,067	138,783	.....	138,783	120,248	.....	120,248
Other	4	.....	4	17	.....	17	11	.....	11
Proprietary receipts from the public .....	.....	395	-395	.....	21,524	-1,524	.....	780	-780
Intrabudgetary transactions	-397	.....	-397	-180	.....	-180	-650	.....	-650
Total—Department of the Treasury	94,448	516	93,932	144,436	2,080	142,356	126,586	1,152	125,434
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	2,613	.....	2,613	6,738	.....	6,738	6,592	.....	6,592
Other	495	25	470	1,286	70	1,216	1,199	75	1,124
Veterans Benefits Administration:									
Public enterprise funds:									
Veterans housing benefit program fund	2	6	-4	5	15	-10	9	23	-13
Other	199	220	-21	347	358	-11	150	156	-5
Compensation and pensions	5,435	.....	5,435	8,291	.....	8,291	10,132	.....	10,132
Readjustment benefits	332	.....	332	839	.....	839	850	.....	850
Insurance funds:									
National service life	93	.....	93	270	.....	270	268	.....	268
United States Government Life	1	.....	1	2	.....	2	2	.....	2
Veterans special life	11	70	-60	28	75	-47	28	77	-49
Other .....	(* *)	.....	(* *)	-5	.....	-5	6	.....	6
Total—Veterans Benefits Administration	6,071	296	5,775	9,779	448	9,331	11,445	255	11,191

Table 5. Outlays of the U.S. Government, December 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	16	.....	16	102	.....	102	112	(* *)	112
Departmental Administration	233	.....	233	662	.....	662	754	.....	754
Proprietary receipts from the public:									
National service life .....	.....	12	-12	.....	38	-38	.....	43	-43
Other .....	.....	181	-181	.....	480	-480	.....	486	-486
Intrabudgetary transactions .....	(* *)	.....	(* *)	-1	.....	-1	-1	.....	-1
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Veterans Affairs	9,429	515	8,914	18,567	1,036	17,531	20,101	858	19,242
Corps of Engineers:									
Construction	124	.....	124	390	.....	390	433	.....	433
Operation and maintenance	98	.....	98	307	.....	307	341	.....	341
Flood control	491	.....	491	1,223	.....	1,223	630	.....	630
Harbor maintenance trust fund	56	.....	56	168	.....	168	152	.....	152
Rivers and harbors contributed funds	34	.....	34	101	.....	101	98	.....	98
Other	42	.....	42	207	.....	207	264	.....	264
Proprietary receipts from the public .....	.....	42	-42	.....	98	-98	.....	93	-93
Intrabudgetary transactions .....	.....	.....	.....	-10	.....	-10	-10	.....	-10
Total—Corps of Engineers	845	42	803	2,386	98	2,288	1,909	93	1,816
Other Defense Civil Programs:									
Military Retirement:									
Payment to military retirement fund .....	.....	.....	.....	23,180	.....	23,180	21,358	.....	21,358
Military retirement fund	3,301	.....	3,301	9,898	.....	9,898	9,459	.....	9,459
Retiree Health Care:									
Payment to Department of Defense Medicare-eligible retiree health care fund .....	.....	.....	.....	16,612	.....	16,612	.....	.....	.....
Department of Defense Medicare-eligible retiree health care fund	833	.....	833	2,285	.....	2,285	1,946	.....	1,946
Educational Benefits	33	.....	33	89	.....	89	86	.....	86
Other	13	.....	13	38	.....	38	38	.....	38
Proprietary receipts from the public .....	.....	1	-1	.....	4	-4	.....	6	-6
Intrabudgetary transactions	-98	.....	-98	-41,059	.....	-41,059	-21,593	.....	-21,593
Total—Other Defense Civil Programs	4,081	1	4,080	11,043	4	11,040	11,294	6	11,287
Environmental Protection Agency:									
Science and technology	66	.....	66	208	.....	208	176	.....	176
Environmental programs and management	204	.....	204	647	.....	647	558	.....	558
State and tribal assistance grants	313	.....	313	887	.....	887	861	.....	861
Payment to the hazardous substance superfund	1,208	.....	1,208	1,208	.....	1,208	1,247	.....	1,247
Hazardous substance superfund	86	.....	86	265	.....	265	325	.....	325
Other	25	2	23	-47	2	-49	20	3	17
Proprietary receipts from the public .....	.....	4	-4	.....	13	-13	.....	13	-13
Intrabudgetary transactions	-1,208	.....	-1,208	-1,208	.....	-1,208	-1,247	.....	-1,247
Offsetting governmental receipts .....	.....	2	-2	.....	6	-6	.....	6	-6
Total—Environmental Protection Agency	694	7	686	1,960	21	1,939	1,941	22	1,919
Executive Office of the President:									
Compensation of the President and the White House Office	5	.....	5	12	.....	12	16	.....	16
Office of Management and Budget	8	.....	8	17	.....	17	18	.....	18
Office of National Drug Control Policy	3	.....	3	8	.....	8	9	.....	9
Iraq relief and reconstruction fund	460	.....	460	1,466	.....	1,466	1,153	.....	1,153
Other	19	(* *)	19	40	.....	40	53	.....	53
Total—Executive Office of the President	493	(* *)	493	1,544	.....	1,544	1,249	.....	1,249
General Services Administration:									
Real Property Activities	-43	.....	-43	-6	.....	-6	-26	.....	-26
Supply and Technology Activities	27	.....	27	-60	.....	-60	91	.....	91
General Activities	17	.....	17	46	.....	46	45	.....	45
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Intrabudgetary transactions .....	(* *)	.....	(* *)	-4	.....	-4	(* *)	.....	(* *)
Total—General Services Administration	1	(* *)	1	-23	(* *)	-23	110	(* *)	109
International Assistance Program:									
International Security Assistance:									
Foreign military loan program	9	27	-19	15	53	-38	18	56	-38
Foreign military financing program	3,496	.....	3,496	3,982	.....	3,982	1,033	.....	1,033
Economic support fund	400	.....	400	794	.....	794	403	.....	403
Other	47	.....	47	146	.....	146	163	.....	163
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—International Security Assistance	3,952	27	3,925	4,937	53	4,885	1,617	56	1,560

Table 5. Outlays of the U.S. Government, December 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				196		196	205		205
International organizations and programs	(**)		(**)	7		7	10		10
Other	3		3	92		92	302		302
Proprietary receipts from the public									
Total—Multilateral Assistance	4		4	295		295	516		516
International Development Assistance:									
Agency for International Development:									
Economic assistance loans		30	-30		100	-100		181	-181
Sustainable development assistance program	105		105	368		368	390		390
Child survival and disease programs	98		98	322		322	458		458
Assistance for the independent States of the Former Soviet Union	60		60	132		132	121		121
Operating expenses	49		49	163		163	156		156
Payment to the Foreign Service retirement and disability fund									
Other	80	3	77	309	7	302	304	6	298
Proprietary receipts from the public								(**)	(**)
Intrabudgetary transactions									
Total—Agency for International Development	392	33	358	1,295	107	1,187	1,428	187	1,241
Overseas Private Investment Corporation:									
Overseas private investment corporation account	7	5	2	18	48	-30	34	62	-28
Proprietary receipts from the public		7	-7		11	-11			
Total—Overseas Private Investment Corporation	7	12	-5	18	60	-42	34	62	-28
Peace Corps	22		22	65		65	64		64
Other	5		5	22		22	24		24
Total—International Development Assistance	426	45	381	1,400	167	1,233	1,550	249	1,301
International Monetary Programs	-60		-60	159		159	-1,026		-1,026
Military Sales Programs:									
Foreign military sales trust fund	1,021		1,021	2,875		2,875	2,654		2,654
Other								(**)	(**)
Proprietary receipts from the public		1,248	-1,248		2,709	-2,709		2,373	-2,373
Other	7		7	20		20	3		3
Total—International Assistance Program	5,350	1,321	4,029	9,687	2,929	6,758	5,313	2,678	2,636
National Aeronautics and Space Administration:									
Science, aeronautics, and exploration	669		669	1,655		1,655	1,455		1,455
Exploration capabilities	605		605	1,671		1,671	1,772		1,772
Human space flight	7		7	15		15	75		75
Science, aeronautics, and technology	11		11	53		53	282		282
Other	1		1	6		6	8		8
Total—National Aeronautics and Space Administration	1,293		1,293	3,399		3,399	3,592		3,592
National Science Foundation:									
Research and related activities	391		391	1,153		1,153	1,175		1,175
Education and human resources	3		3	66		66	60		60
Other	29		29	80		80	65		65
Total—National Science Foundation	424		424	1,299		1,299	1,299		1,299
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	549		549	2,046		2,046	1,898		1,898
Payment to civil service retirement and disability fund									
Civil service retirement and disability fund	4,622		4,622	13,931		13,931	13,292		13,292
Employees life insurance fund	167	240	-73	507	975	-468	493	896	-404
Employees and retired employees health benefits fund	2,512	2,940	-428	7,528	8,073	-545	7,140	7,483	-342
Other	67		67	95		95	35		35
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions									
Other	-3		-3	-8		-8	-9		-9
Total—Office of Personnel Management	7,915	3,180	4,735	24,099	9,048	15,051	22,850	8,379	14,471

Table 5. Outlays of the U.S. Government, December 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	119	-3	121	132	10	122	32	13	18
Disaster loan fund	27	1	27	47	(* *)	47	30	3	27
Other	2	1	1	4	2	2	2	1	1
Other	-56	(* *)	-56	73	(* *)	73	173	.....	173
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Small Business Administration	91	-1	92	256	12	244	237	18	219
Social Security Administration:									
Payments to social security trust funds	14	.....	14	3,680	.....	3,680	5,261	.....	5,261
Supplemental security income program	6,481	.....	6,481	9,873	.....	9,873	12,105	.....	12,105
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	36,964	.....	36,964	109,763	.....	109,763	104,819	.....	104,819
Administrative expenses	357	.....	357	849	.....	849	718	.....	718
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	37,321	.....	37,321	110,613	.....	110,613	105,537	.....	105,537
Federal disability insurance trust fund (off-budget):									
Benefit payments	7,287	.....	7,287	21,585	.....	21,585	19,940	.....	19,940
Administrative expenses	203	.....	203	575	.....	575	562	.....	562
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Total—FDI trust fund	7,489	.....	7,489	22,160	.....	22,160	20,502	.....	20,502
Other	11	.....	11	19	.....	19	42	.....	42
Proprietary receipts from the public:									
On-budget .....	.....	345	-345	.....	473	-473	.....	543	-543
Off-budget .....	.....	1	-1	.....	3	-3	.....	9	-9
Intrabudgetary transactions:									
Off-budget ³	-364	.....	-364	-4,030	.....	-4,030	-5,260	.....	-5,260
Total—Social Security Administration	50,953	347	50,606	142,316	475	141,841	138,187	552	137,635
Other independent agencies:									
Broadcasting Board of Governors	57	.....	57	145	.....	145	149	.....	149
Corporation for National and Community Service	95	.....	95	214	.....	214	193	.....	193
Corporation for Public Broadcasting .....	.....	.....	.....	400	.....	400	390	.....	390
District of Columbia:									
Courts	18	.....	18	54	.....	54	50	.....	50
General and special payments	164	.....	164	227	(* *)	227	219	(* *)	219
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Election Assistance Commission	26	.....	26	60	.....	60	253	.....	253
Equal Employment Opportunity Commission	27	(* *)	27	79	1	78	77	1	76
Export-Import Bank of the United States	22	56	-33	51	68	-18	70	65	6
Federal Communications Commission:									
Universal service fund	701	.....	701	2,138	.....	2,138	2,293	.....	2,293
Spectrum auction program account .....	(* *)	.....	(* *)	1	.....	1	2	.....	2
Other	13	112	-100	27	189	-162	69	918	-849
Federal Deposit Insurance Corporation:									
Bank insurance fund	70	-146	216	196	295	-100	214	323	-109
Savings association insurance fund	8	-50	58	31	138	-107	28	85	-57
FSLIC resolution fund	282	18	264	288	40	248	45	96	-50
Office of Inspector General .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Federal Deposit Insurance Corporation	360	-178	538	515	473	42	287	503	-216
Federal Drug Control Programs	28	.....	28	72	.....	72	59	.....	59
Legal Services Corporation	58	.....	58	88	.....	88	82	.....	82
National Archives and Records Administration	30	2	29	82	5	78	87	11	76
National Credit Union Administration	12	7	5	34	186	-151	51	236	-186
National Endowment for the Arts	11	.....	11	31	.....	31	30	.....	30
National Endowment for the Humanities	10	.....	10	29	.....	29	26	.....	26
Institute of Museum and Library Services	1	.....	1	1	.....	1	59	.....	59
National Labor Relations Board	18	.....	18	58	.....	58	56	.....	56
Nuclear Regulatory Commission	54	6	48	160	133	27	153	138	16
Postal Service:									
Public enterprise funds (off-budget)	7,112	6,498	614	18,119	18,709	-590	17,646	19,209	-1,564
Payments to the Postal Service fund	35	.....	35	105	.....	105	66	.....	66

Table 5. Outlays of the U.S. Government, December 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	25	.....	25	28	.....	28
Federal payments to the railroad retirement accounts ..	(*)	.....	(*)	106	.....	106	130	.....	130
Railroad unemployment insurance trust fund	7	.....	7	19	.....	19	20	.....	20
Rail industry pension fund:									
Benefit payments	310	.....	310	930	.....	930	916	.....	916
Advances from FOASDI fund	-96	.....	-96	-293	.....	-293	-290	.....	-290
OASDI certifications	97	.....	97	293	.....	293	290	.....	290
Administrative expenses	11	.....	11	27	.....	27	29	.....	29
Interest on refund of taxes .....	(*)	.....	(*)	(*)	.....	(*)	3	.....	3
Transfers to the national railroad retirement investment trust .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	1	.....	1	2	.....	2	2	.....	2
National railroad retirement investment trust:									
Benefit payments .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Administrative expenses	4	.....	4	10	.....	10	1	.....	1
Transfers to the railroad retirement trust funds from the National railroad retirement investment trust	163	.....	163	173	.....	173	99	.....	99
Railroad Social Security equivalent benefit account:									
Benefit payments	451	.....	451	1,354	.....	1,354	1,319	.....	1,319
Interest on refund of taxes .....	(*)	.....	(*)	(*)	.....	(*)	3	.....	3
Transfers to the National railroad retirement investment trust .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Proprietary receipts from the public .....	.....	704	-704	.....	516	-516	.....	1,697	-1,697
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Payments from the railroad retirement trust funds to the National railroad retirement investment trust .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-163	.....	-163	-279	.....	-279	-229	.....	-229
Total—Railroad Retirement Board	792	704	88	2,368	516	1,851	2,321	1,697	624
Securities and Exchange Commission	44	.....	44	114	.....	114	35	.....	35
Smithsonian Institution	64	.....	64	180	.....	180	163	.....	163
Tennessee Valley Authority	1,767	1,747	20	5,203	5,057	147	5,255	5,257	-2
Other	232	12	220	531	64	467	4658	104	554
Total—Other independent agencies	11,753	8,966	2,787	31,087	25,400	5,687	30,799	28,139	2,660
Undistributed offsetting receipts:									
Other interest .....	.....	(*)	(*)	.....	1	-1	.....	(*)	(*)
Employer share, employee retirement:									
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	-222	.....	-222	-666	.....	-666	-672	.....	-672
Postal Service employer contributions	-56	.....	-56	-168	.....	-168	-186	.....	-186
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-15	.....	-15	-45	.....	-45	-42	.....	-42
Other Defense Civil Programs:									
Military retirement fund	-1,656	.....	-1,656	-5,500	.....	-5,500	-5,097	.....	-5,097
Department of Defense Medicare-eligible retiree health care fund	-33	.....	-33	-11,105	.....	-11,105	-2,492	.....	-2,492
Office of Personnel Management:									
Civil service retirement and disability fund	-1,697	.....	-1,697	-4,391	.....	-4,391	-4,166	.....	-4,166
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-722	.....	-722	-2,166	.....	-2,166	-2,145	.....	-2,145
Payments for military service credits	350	.....	350	350	.....	350	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	-123	.....	-123	-369	.....	-369	-363	.....	-363
Payments for military service credits .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Total—Employer share, employee retirement	-4,174	.....	-4,174	-24,059	.....	-24,059	-15,163	.....	-15,163

Table 5. Outlays of the U.S. Government, December 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	(*)		(*)	-6		-6	-7		-7
Department of Health and Human Services:									
Federal hospital insurance trust fund	-7,467		-7,467	-7,491		-7,491	-7,431		-7,431
Federal supplementary medical insurance trust fund	-496		-496	-546		-546	-548		-548
Department of Homeland Security:									
Oil spill liability trust fund	(*)		(*)	-6		-6	-6		-6
Other	(*)		(*)	-9		-9	-9		-9
Department of Labor:									
Unemployment trust fund	-1,261		-1,261	-1,282		-1,282	-1,203		-1,203
Department of State:									
Foreign Service retirement and disability fund	-377		-377	-378		-378	-380		-380
Department of Transportation:									
Airport and airway trust fund	-185		-185	-197		-197	-173		-173
Department of Veterans Affairs:									
National service life insurance fund	-314		-314	-318		-318	-343		-343
United States government life insurance fund	-1		-1	-1		-1	-2		-2
Corps of Engineers	2		2	5		5	-2		-2
Other Defense Civil Programs:									
Military retirement fund	-60		-60	-4,845		-4,845	-3,891		-3,891
Educational benefits fund	-3		-3	-15		-15	-11		-11
Armed Forces Retirement Home	-1		-1	-2		-2	-2		-2
Environmental Protection Agency	-6		-6	-22		-22	-36		-36
Office of Personnel Management:									
Civil service retirement and disability fund	-18,134		-18,134	-18,155		-18,155	-18,047		-18,047
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund ...	-41,954		-41,954	-42,187		-42,187	-39,870		-39,870
Federal disability insurance trust fund	-5,046		-5,046	-5,084		-5,084	-4,991		-4,991
Independent agencies:									
Railroad Retirement Board	-9		-9	-18		-18	-15		-15
Other	(*)		(*)	-8		-8	⁴ 2		-2
Other	-3		-3	-10		-10	-8		-8
Total—Interest received by trust funds	-75,318		-75,318	-80,576		-80,576	-76,976		-76,976
Rents and royalties on the outer continental shelf lands ..		396	-396		1,383	-1,383		1,242	-1,242
Sale of major assets									
Spectrum auction proceeds									
Total—Undistributed offsetting receipts	-79,492	397	-79,889	-104,635	1,383	-106,018	-92,139	1,242	-93,381
Total outlays	253,709	22,806	230,903	716,052	66,533	649,519	666,992	61,745	605,247
Total on-budget	249,646	16,307	233,339	618,645	47,822	570,823	575,936	42,527	533,409
Total off-budget	4,063	6,500	-2,437	97,407	18,711	78,696	91,056	19,218	71,838
Total surplus (+) or deficit			+10,980			-119,309			-118,054
Total on-budget			-35,769			-169,903			-171,011
Total off-budget			+46,749			+50,595			+52,956

MEMORANDUM

Receipts offset against outlays [\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	20,686	19,270
Intrabudgetary transactions	187,122	154,232
Governmental receipts	1,136	1,026
Total receipts offset against outlays	<u>208,944</u>	<u>174,528</u>

¹Receipts for the Department of State have been decreased and outlays correspondingly decreased by \$17 million to reflect additional reporting for October 2005.

²Receipts for the Department of Energy have been increased and receipts for the Department of Treasury correspondingly decreased by \$18 million for March 2005 to reflect additional reporting by the Department of Energy.

³Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for the unnegotiated OASI benefit checks.

⁴Outlays have been increased and Undistributed offsetting receipts correspondingly increased by \$15 million for an adjustment for June 2005 by the Farm Credit System Financial Assistance Corporation.

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, December 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	5,418	113,582	101,045	4,601,239	4,709,403	4,714,821
Intragovernmental holdings	72,673	124,121	116,045	3,331,471	3,382,919	13,455,592
Total Treasury securities outstanding	78,091	237,704	217,090	7,932,710	8,092,322	18,170,414
Plus premium on Treasury securities	-37	-139	-32	4,645	4,544	4,506
Less discount on Treasury securities	-99	2,037	878	58,192	60,328	60,229
Total Treasury securities net of Premium and discount	78,153	235,528	216,179	7,879,163	8,036,537	8,114,691
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	195	200	77	23,637	23,643	23,837
Total federal securities	78,348	235,728	216,256	7,902,800	8,060,180	8,138,528
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	73,142	124,476	114,087	3,331,333	3,382,666	3,455,808
Less discount on federal securities held as investments of government accounts	-460	996	-103	18,145	19,601	19,141
Net federal securities held as investments of government accounts	73,602	123,480	114,191	3,313,188	3,363,065	3,436,667
Total borrowing from the public	4,745	112,248	102,066	4,589,612	4,697,115	4,701,861
Accrued interest payable to the public	10,473	5,229	1,479	34,965	29,721	40,194
Allocations of special drawing rights	25	-99	412	7,102	6,978	7,003
Deposit funds	1,299	-754	2,916	15,399	13,346	14,644
Miscellaneous liability accounts (includes checks outstanding etc.)	-216	-954	485	10,813	10,075	9,860
Total liability accounts	16,326	115,670	107,357	4,657,891	4,757,235	4,773,562
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ²						
Federal Reserve account	-61	192	-75	4,381	4,634	4,573
Tax and loan note accounts	30,698	753	-11,585	31,300	1,355	32,053
Balance	30,637	945	-11,660	35,680	5,989	36,626
Special drawing rights:						
Total holdings	29	-35	846	8,245	8,180	8,210
SDR certificates issued to Federal Reserve Banks .....	.....	.....	.....	-2,200	-2,200	-2,200
Balance	29	-35	846	6,045	5,980	6,010
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	191	-750	2,929	7,322	6,381	6,571
Letter of credit issued to IMF	-4,124	-5,112	-985	-42,218	-43,206	-47,330
Dollar deposits with the IMF	4	61	-5	-181	-124	-120
Receivable/Payable (-) for interim maintenance of value adjustments	-131	591	-1,902	1,799	2,521	2,390
Balance	-4,060	-5,211	36	13,247	12,097	8,036
Loans to International Monetary Fund .....	.....	.....	.....	.....	.....	.....
Other cash and monetary assets	-1	185	113	20,810	20,996	20,995
Total cash and monetary assets	26,605	-4,115	-10,665	75,782	45,062	71,667
Non-federal securities of the National railroad retirement investment trust	663	441	1,759	26,135	25,913	26,577
Net Activity, Guaranteed Loan Financing	229	696	-1,131	-35,723	-35,256	-35,027
Net Activity, Direct Loan Financing	-482	-1,575	-1,228	155,616	154,524	154,041
Miscellaneous asset accounts	373	995	597	750	1,373	1,746
Total asset accounts	27,388	-3,557	-10,667	222,561	191,615	219,003
Excess of liabilities (+) or assets (-)	-11,061	+119,228	+118,024	+4,435,331	+4,565,620	+4,554,558
Transactions not applied to current year's surplus or deficit (see Schedule A for Details)	81	81	30	.....	.....	81
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	-10,980	+119,309	+118,054	+4,435,331	+4,565,620	+4,554,639

¹Totals for "Intragovernmental Holdings" and "Total Treasury Securities Outstanding" do not agree with the Daily Treasury Statement (DTS) dated December 30, 2005, due to an adjustment of \$11 million reported by the Bureau of the Public Debt after the publication of the DTS.

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.

... 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, December 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	4,565,620	4,435,331	4,117,208
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results .....	.....	-1	433
Excess of liabilities beginning of period (current basis)	4,565,620	4,435,331	4,117,641
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	-10,980	119,309	118,054
Changes in composition of unified budget .....	.....	.....	.....
Total surplus (-) or deficit (Table 2)	-10,980	119,309	118,054
Total-on-budget (Table 2)	35,769	169,903	171,011
Total-off-budget (Table 2)	-46,749	-50,595	-52,956
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-81	-81	-30
Reclassification of aged unreconciled accounts .....	.....	.....	(* *)
Total-transactions not applied to current year's surplus or deficit	-81	-81	-30
Excess of liabilities close of period	4,554,558	4,554,558	4,235,666

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, December 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	12	16	8	146	149	161
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	3	4	160	162	163
Independent agencies:						
Federal Communications Commission .....	.....	.....	.....	(* *)	(* *)	(* *)
National Archives and Records Administration .....	.....	.....	.....	235	235	235
Tennessee Valley Authority	181	181	66	23,097	23,097	23,278
Total agency securities	195	200	77	23,637	23,643	23,837

... 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, December 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	3,125	340	3,519	20,833	18,048	21,173
Agricultural credit insurance fund .....	.....	.....	.....	5,723	5,723	5,723
Farm storage facility loans	46	30	4	286	270	315
Apple loans fund .....	.....	.....	.....	1	1	1
Emergency boll weevil loan fund .....	.....	.....	.....	4	4	4
Natural Resources Conservation Service .....	.....	.....	.....	5	5	5
Rural Housing Service:						
Rural housing insurance .....	.....	(* *)	.....	10,989	10,989	10,989
Rural community facility loans fund	38	127	.....	1,619	1,708	1,745
Rural Business – Cooperative Service:						
Rural business and industry loans .....	.....	.....	.....	156	156	156
Rural development loan fund .....	.....	.....	.....	237	237	237
Rural economic development loan fund	4	8	.....	69	73	77
Rural Utilities Service:						
Rural water and waste disposal fund	102	102	.....	6,023	6,023	6,124
Rural electrification and telecommunications fund	115	115	.....	11,932	11,932	12,047
Rural telephone bank	3	5	.....	335	338	341
Distance learning and telemedicine program	7	13	.....	199	206	213
Foreign Agricultural Service	2	-856	-67	1,979	1,121	1,123
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance	18	54	36	347	382	401
Fishing vessel obligations	-1	-1	.....	11	11	10
Department of Defense – Military:						
Family Housing improvement loans .....	.....	22	2	71	93	93
Department of Education:						
College housing and academic facilities loans	(* *)	(* *)	(* *)	100	100	99
Federal direct student loans	4,090	9,003	11,282	104,372	109,285	113,374
Department of Energy:						
Bonneville Power Administration fund .....	.....	-90	55	2,777	2,687	2,687
Department of Homeland Security:						
National flood insurance fund	1,775	11,775	.....	225	10,225	12,000
Disaster assistance loan fund	32	66	.....	1	35	67
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Low-rent public housing – loans and other expenses .....	.....	.....	20	.....	.....	.....
Housing Programs:						
Federal Housing Administration .....	.....	.....	.....	7,548	7,548	7,548
Housing for the elderly and handicapped .....	.....	.....	.....	239	239	239
Department of the Interior:						
Helium fund .....	.....	.....	.....	252	252	252
Bureau of Reclamation loan fund .....	.....	.....	.....	97	97	97
Bureau of Indian Affairs .....	.....	.....	.....	30	30	30
Assistance to American Samoa loan fund .....	.....	.....	.....	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	303	303	303
Federal Railroad Administration:						
Railroad rehabilitation and improvement loan fund	17	17	9	392	392	409
Other .....	.....	.....	.....	(* *)	(* *)	(* *)
Maritime Administration:						
Ocean freight differential	2	-233	-530	242	7	9
Maritime guaranteed loan (Title XI) fund .....	.....	.....	.....	10	10	10
Department of Treasury:						
Departmental Offices:						
Air transportation stabilization fund .....	.....	.....	.....	52	52	52
Community development financial institutions fund	(* *)	(* *)	1	41	41	41
Federal Financing Bank revolving fund	233	577	-15,750	12,413	12,757	12,990
Department of Veterans Affairs:						
Veterans housing benefit program fund .....	.....	-1,100	.....	2,160	1,060	1,060
Native American veteran housing fund .....	.....	.....	.....	32	32	32
Vocational rehabilitation loan fund	1	1	1	2	3	3
Guaranteed transitional housing loans for homeless veterans .....	.....	.....	.....	(* *)	(* *)	(* *)

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Treasury Securities, December 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	(*)	(*)	(*)	14	14	14
Environmental Protection Agency:						
Abatement, control, and compliance loan program				22	22	22
General Services Administration:						
Land acquisition and development fund				(*)	(*)	(*)
International Assistance Program:						
International Security Assistance:						
Foreign military loan program			77	405	405	405
Military debt reduction	-7	-7		231	232	224
Agency for International Development:						
International debt reduction				422	422	422
Overseas Private Investment Corporation	10	49	48	672	710	720
Small Business Administration:						
Business loan fund				1,110	1,110	1,110
Disaster loan fund		1,811	3,643	6,585	8,397	8,397
Independent agencies:						
Export-Import Bank of the United States				5,848	5,848	5,848
Federal Communications Commission:						
Spectrum auction loan fund				1,274	1,274	1,274
Presidio trust fund				50	50	50
Railroad Retirement Board:						
Social Security equivalent benefit account	283	814	819	2,973	3,504	3,787
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	9,744	22,644	3,225	211,763	224,663	234,407
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Utilities Service:						
Rural electrification and telecommunications fund	250	729	614	22,807	23,286	23,536
Department of Defense – Military:						
Department of the Navy				1,624	1,624	1,624
Defense agencies				-1,249	-1,249	-1,249
Department of Education:						
Historically Black college and university capital financing fund	1	1	3	126	126	127
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		-88	-83	972	884	884
Community development grants		(*)	(*)	(*)	(*)	(*)
Department of the Interior:						
Assistance to territories				6	6	6
Department of Transportation:						
Railroad rehabilitation and improvement loan fund	(*)	(*)	(*)	3	3	3
Department of Veterans Affairs:						
Guaranteed transitional housing for homeless veterans	1	1			(*)	1
General Services Administration:						
Federal buildings fund	3	5	-1	2,144	2,146	2,149
International Assistance Program:						
Foreign military financing program	-20	-35	-35	1,244	1,229	1,209
Small Business Administration:						
Business loan fund	-1	-4	-5	40	37	36
Independent agencies:						
Postal Service			-1,800			
Total borrowing from the Federal Financing Bank	233	609	-1,308	27,716	28,092	28,325

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

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, December 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	14	24	-1	64	75	89
Department of Commerce	-2	.....	.....	.....	2	.....
Department of Defense-Military:						
Defense cooperation account	(* *)	(* *)	(* *)	6	6	6
Department of Energy	-65	735	268	37,449	38,250	38,185
Department of Homeland Security .....	.....	.....	-281	.....	.....	.....
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration fund	119	1,154	511	22,646	23,681	23,800
Government National Mortgage Association:						
Guarantees of mortgage-backed securities	11	113	65	7,949	8,051	8,062
Other .....	.....	.....	35	.....	.....	.....
Department of the Interior	1	197	471	5,779	5,975	5,976
Department of Labor	-83	1,209	-265	13,074	14,365	14,283
Department of Transportation .....	.....	37	53	565	602	602
Department of the Treasury	36	34	23	15,651	15,649	15,685
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	.....	.....	26	26	26
Veterans reopened insurance fund	9	4	5	422	417	426
Servicemen's group life insurance fund	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)
Other Defense Civil Programs:						
Uniformed services retiree health care fund	-685	22,515	16,508	52,873	76,073	75,388
Independent agencies:						
Federal Deposit Insurance Corporation:						
Bank insurance fund	-216	67	109	32,733	33,015	32,799
Savings association insurance fund	-58	96	57	12,325	12,479	12,421
FSLIC resolution fund	-34	-43	21	3,123	3,114	3,080
National Credit Union Administration	-3	168	189	6,468	6,639	6,636
Postal Service	-763	529	-246	1,218	2,509	1,747
Tennessee Valley Authority .....	.....	.....	36	.....	.....	.....
Other	-222	-357	1,705	11,238	11,104	10,881
Other	36	32	-45	6,126	6,122	6,158
Total Treasury securities	-1,904	26,514	19,217	229,736	258,154	256,250
Total Federal funds	-1,904	26,514	19,217	229,736	258,154	256,250
Trust funds:						
Legislative Branch:						
Library of Congress	3	3	-3	43	43	45
United States Tax Court .....	.....	.....	(* *)	8	8	8
Other	-13	-4	(* *)	59	68	55
Judicial Branch:						
Judicial retirement funds	38	44	(* *)	666	671	710
Department of Agriculture	-3	10	-3	5	19	15
Department of Defense-Military:						
Voluntary separation incentive fund	-18	-27	-29	661	653	634
Other	-1	6	-1	34	41	40

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, December 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	7,524	8,674	6,008	277,268	278,417	285,941
Federal supplementary medical insurance trust fund	5,308	6,725	2,834	17,204	18,621	23,929
Other	-13	5	39	2,187	2,205	2,192
Department of Homeland Security	-32	-40	8	2,283	2,276	2,243
Department of the Interior	2	6	7	40	44	47
Department of Labor:						
Unemployment trust fund	-1,659	-831	-1,124	54,806	55,634	53,975
Other	-11	-21	-38	63	53	42
Department of State:						
Foreign Service retirement and disability fund	337	257	291	13,359	13,279	13,616
Other	(* *)	(* *)	-3	29	29	29
Department of Transportation:						
Airport and airway trust fund	577	1,613	2,248	10,047	11,084	11,661
Highway trust fund	362	1,701	2,352	8,271	9,610	9,972
Other .....	.....	.....	.....	(* *)	(* *)	(* *)
Department of Treasury	-42	-111	-90	640	572	529
Department of Veterans Affairs:						
General post fund, national homes	5	.....	.....	64	59	64
National service life insurance	237	90	119	10,597	10,450	10,687
United States government life insurance fund	(* *)	-1	(* *)	45	43	44
Veterans special life insurance fund	60	47	49	1,928	1,915	1,975
Corps of Engineers	52	119	104	3,033	3,100	3,152
Other Defense Civil Programs:						
Military retirement fund	-1,436	18,944	21,540	177,282	197,662	196,226
Other	-14	117	16	1,156	1,287	1,273
Environmental Protection Agency	22	82	73	4,762	4,822	4,845
National Aeronautics and Space Administration	(* *)	(* *)	(* *)	14	14	14
Office of Personnel Management:						
Civil service retirement and disability fund:						
Treasury securities	15,627	9,735	10,021	660,750	654,858	670,484
Employees life insurance fund	72	511	404	29,485	29,923	29,996
Employees and retired employees health benefits fund	429	561	340	12,533	12,665	13,094
Social Security Administration:						
Federal old-age and survivors insurance trust fund	43,381	47,567	48,166	1,616,159	1,620,345	1,663,726
Federal disability insurance trust fund	4,253	2,452	3,422	193,263	191,461	195,715
Independent agencies:						
Harry S. Truman Memorial Scholarship trust fund .....	.....	.....	.....	53	53	53
Japan-United States Friendship Commission .....	.....	-1	(* *)	39	38	38
Railroad Retirement Board:						
Treasury securities	12	-231	-299	2,100	1,857	1,869
Agency securities	1	1	.....	1	1	2
Other	-14	-43	-1,577	660	631	616
Total Treasury securities	75,044	97,960	94,870	3,101,596	3,124,512	3,199,556
Total agency securities	1	1	.....	1	1	2
Total trust funds	75,046	97,962	94,870	3,101,596	3,124,512	3,199,558
Grand total	73,142	124,476	114,087	3,331,333	3,382,666	3,455,808

... 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, December 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	-15	-77	-58	343	281	266
Agricultural credit insurance fund	-6	-7	3	-537	-538	-544
Rural Housing Service:						
Rural community facility loans	(*)	(*)	2	7	8	7
Rural housing insurance fund	2	4	8	-517	-515	-513
Rural Business-Cooperative Service:						
Rural business and industry loans	4	3	-6	-140	-141	-137
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	(*)	(*)	-4	-146	-146	-146
National Oceanic and Atmospheric Administration:						
Fishing vessel obligations	(*)	(*)	(*)	4	4	4
Department of Defense-Military	(*)	(*)	-10	-35	-35	-35
Department of Education:						
Office of Student Financial Assistance:						
Federal family education loans	111	-141	-1,183	-23,194	-23,446	-23,335
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health center loans .....	.....	(*)	.....	-4	-4	-4
Health education assistance loans	(*)	2	3	-175	-173	-173
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian housing loans	(*)	(*)	-1	-23	-23	-23
Native Hawaiian housing loans .....	.....	.....	.....	(*)	(*)	(*)
Community Planning and Development:						
Community development loans	(*)	-1	(*)	-70	-70	-70
Housing Programs:						
FHA-Mutual mortgage insurance loans	93	364	292	1,763	2,035	2,127
FHA-General and special risk fund	-9	47	207	-1,369	-1,312	-1,322
Government National Mortgage Association:						
Guarantees of mortgaged-backed securities	-24	-79	-75	-1,016	-1,071	-1,095
Department of the Interior:						
Bureau of Indian Affairs	(*)	(*)	-1	-62	-63	-62
Department of Transportation:						
Office of the Secretary:						
Minority business resource center fund .....	(*)	(*)	.....	-1	-1	(*)
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund .....	.....	.....	.....	(*)	(*)	(*)
Maritime Administration:						
Maritime guaranteed loan (Title XI) fund	-1	-49	-7	-347	-395	-396
Department of the Treasury:						
Departmental Offices:						
Air transportation stabilization fund	120	653	35	-646	-113	7
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund	1	-1	-96	-4,401	-4,403	-4,402
Guaranteed transitional housing loans for homeless veterans	1	1	.....	.....	(*)	1
International Assistance Program:						
Agency for International Development:						
Loan guarantees to Israel .....	.....	.....	-85	-763	-763	-763
Urban and environmental credit guaranteed loans	(*)	1	-2	-134	-133	-133
Microenterprise and small enterprise development	(*)	(*)	(*)	-2	-2	-2
Development credit authority loan fund	(*)	(*)	-2	-8	-8	-9
Loan guarantees to Egypt	-3	-3	.....	-137	-137	-140
Overseas Private Investment Corporation	-11	-23	-27	-605	-616	-627
Small Business Administration:						
Business loan fund	-10	36	-28	-1,573	-1,527	-1,537
Independent agencies:						
Export-Import Bank of the United States	-23	-35	-93	-1,911	-1,923	-1,946
Net Activity, Guaranteed Loan Financing	229	696	-1,131	-35,723	-35,256	-35,027
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural credit insurance fund	-77	-159	-236	3,801	3,719	3,642
Farm storage facility loans	7	13	8	209	216	223
Apple loans fund	(*)	(*)	(*)	1	1	1
Emergency boll weevil loan fund .....	(*)	(*)	.....	3	3	3
Natural Resources Conservation Service:						
Agricultural resource conservation demonstration program .....	.....	.....	.....	(*)	(*)	(*)
Rural Housing Service:						
Rural community facility loans fund	20	71	12	1,378	1,429	1,449
Rural housing insurance fund	-16	-128	-118	10,765	10,653	10,637
Rural Business-Cooperative Service:						
Rural business and industry loan fund	(*)	-2	(*)	8	7	6
Rural development loan fund	(*)	-1	(*)	230	229	228

Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, December 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 economic development loan fund	1	3	-1	67	69	70
Rural Utilities Service:						
Rural water and waste disposal loans	53	59	66	5,099	5,105	5,158
Rural electrification and telecommunications fund	305	903	764	19,113	19,712	20,017
Rural telephone bank	-1	10	3	323	333	332
Distance learning and telemedicine program	3	9	10	195	200	203
Rural development insurance fund .....	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 direct loan fund	-105	-170	-119	868	802	697
International debt reduction	-1	-14	-2	212	199	198
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance	35	51	2	333	349	385
Department of Defense-Military	(* *)	21	-1	71	93	92
Department of Education:						
Office of Postsecondary Education:						
College housing and academic facilities loans .....	.....	(* *)	(* *)	17	16	16
Historically Black college and university capital financing fund	1	1	3	126	126	127
Office of Student Financial Assistance:						
Federal direct student loans	-678	-1,842	-784	99,457	98,294	97,616
Department of Homeland Security:						
Disaster assistance loan fund	5	16	(* *)	2	13	19
Department of Housing and Urban Development:						
Housing Programs:						
FHA-Mutual mortgage insurance loans	(* *)	(* *)	(* *)	-3	-3	-3
FHA-General and special risk fund .....	.....	.....	.....	(* *)	(* *)	(* *)
Department of the Interior:						
Bureau of Reclamation .....	.....	.....	.....	93	93	93
Bureau of Indian Affairs	(* *)	-1	(* *)	9	9	8
Assistance to American Samoa loan fund .....	.....	(* *)	.....	14	14	14
Department of State:						
Administration of Foreign Affairs:						
Repatriation loans	(* *)	(* *)	(* *)	-4	-4	-4
Department of Transportation:						
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund	11	11	12	286	286	297
Federal Railroad Administration:						
Alameda corridor project .....	.....	.....	.....	(* *)	(* *)	(* *)
Railroad rehabilitation and improvement loan fund	11	16	7	393	398	409
Department of the Treasury:						
Departmental Offices:						
Community development financial institutions fund	-1	(* *)	1	40	41	40
Financial Management Service .....	.....	.....	.....	(* *)	(* *)	(* *)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund	-22	-53	-75	813	782	760
Native American veteran housing fund	(* *)	(* *)	(* *)	30	30	30
Vocational rehabilitation loan fund	(* *)	(* *)	(* *)	1	1	1
Environmental Protection Agency:						
Abatement, control, and compliance loan program	(* *)	-2	-2	21	20	19
International Assistance Program:						
International Security Assistance:						
Foreign military loan program	(* *)	(* *)	-52	367	367	367
Military debt reduction .....	.....	(* *)	-1	221	221	221
Agency for International Development:						
International debt reduction	-16	-16	-216	302	301	286
Microenterprise and small enterprise development .....	.....	.....	(* *)	.....	.....	.....
Overseas Private Investment Corporation	-16	20	38	575	611	595
Small Business Administration:						
Business loan fund	-1	-3	(* *)	89	87	86
Disaster loan fund	57	99	100	2,990	3,033	3,089
Independent agencies:						
Export-Import Bank of the United States	-56	-326	-234	4,829	4,558	4,503
Federal Communications Commission:						
Spectrum auction loan fund	-3	-161	-410	1,207	1,048	1,045
Net Activity, Direct Loan Financing	-482	-1,575	-1,228	155,616	154,524	154,041

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 2006
 [\$ 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	74,839	58,729	96,806										230,374	213,874
Corporation income taxes	6,113	3,310	71,254										80,676	64,338
Social insurance and retirement receipts:														
Employment and general retirement	54,487	58,601	59,643										172,731	165,808
Unemployment insurance	2,069	3,893	361										6,324	5,840
Other retirement	346	342	419										1,107	1,126
Excise taxes	4,720	6,253	6,396										17,369	16,674
Estate and gift taxes	2,053	2,165	1,943										6,162	5,725
Customs duties	2,075	2,073	1,921										6,068	5,755
Miscellaneous receipts	2,786	3,474	3,140										9,399	8,052
Total—Receipts this year	149,488	138,840	241,883										530,210	.....
(On-budget)	108,519	94,831	197,571										400,920	.....
(Off-budget)	40,969	44,009	44,312										129,290	.....
<i>Total—Receipts prior year</i>	<i>136,896</i>	<i>134,547</i>	<i>215,749</i>										<i>.....</i>	<i>487,192</i>
<i>(On budget)</i>	<i>97,734</i>	<i>92,178</i>	<i>172,486</i>										<i>.....</i>	<i>362,398</i>
<i>(Off budget)</i>	<i>39,162</i>	<i>42,369</i>	<i>43,263</i>										<i>.....</i>	<i>124,794</i>
Outlays:														
Legislative Branch	441	328	319										1,088	968
Judicial Branch	419	467	563										1,449	1,409
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	9,295	6,367	3,082										18,744	16,048
Other	5,709	5,075	6,784										17,569	16,063
Department of Commerce	435	559	556										1,550	1,465
Department of Defense:														
Military:														
Military Personnel	18,639	8,842	13,587										41,068	34,403
Operation and Maintenance	13,815	15,556	16,464										45,835	41,230
International Reconstruction and Other Assistance	3	-17	28										14	153
Procurement	5,848	5,905	9,276										21,029	20,740
Research, Development, Test, and Evaluation	4,356	4,955	5,938										15,249	15,687
Military Construction	559	584	655										1,798	1,507
Family Housing	374	239	277										890	859
Revolving and Management funds	731	1,217	1,301										3,249	2,822
Other	-165	-94	-305										-563	182
Total Military	44,162	37,188	47,221										128,570	117,584
Department of Education	5,710	5,151	4,272										15,133	15,768
Department of Energy	2,239	1,407	1,319										4,965	5,885
Department of Health and Human Services:														
Public Health Service	4,415	3,690	3,978										12,083	11,326
Centers for Medicare and Medicaid Services:														
Grants to States for Medicaid	15,436	15,826	15,425										46,686	45,051
Federal hospital ins. trust fund	12,162	15,687	15,674										43,523	44,391
Federal supp. med. ins. trust fund	11,048	13,828	13,181										38,056	37,089
Other	10,217	10,020	15,376										35,613	32,083
Administration for Children and Families	3,586	3,871	4,133										11,590	11,577
Other	-12,716	-12,759	-17,921										-43,396	-37,817
Department of Homeland Security	5,543	11,685	7,110										24,338	9,956
Department of Housing and Urban Development	3,370	3,140	3,219										9,729	10,422
Department of the Interior	813	729	907										2,449	1,896
Department of Justice	1,826	1,835	2,254										5,915	5,501
Department of Labor:														
Unemployment trust fund	2,537	2,716	3,004										8,258	8,349
Other	739	741	1,095										2,575	3,307
Department of State	902	1,130	1,481										3,512	3,479
Department of Transportation:														
Highway trust fund	3,198	2,680	2,705										8,584	7,599
Other	1,872	1,950	2,180										6,002	5,661
Department of the Treasury:														
Interest on Treasury debt securities (gross)	18,804	26,912	93,067										138,783	120,248
Other	966	1,742	865										3,573	5,186

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2006—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	147	2,710	5,435										8,291	10,132
National service life	79	73	81										232	226
United States Government Life	1	1	1										2	2
Other	2,814	2,793	3,398										9,005	8,882
Corps of Engineers	598	887	803										2,288	1,816
Other Defense Civil Programs	3,754	3,206	4,080										11,040	11,287
Environmental protection	575	677	686										1,939	1,919
Executive Office of the President	504	546	493										1,544	1,249
General Services Administration	-87	62	1										-23	109
International Assistance Program:														
International Security Assistance	279	681	3,925										4,885	1,560
Multilateral Assistance	257	34	4										295	516
International Development Assistance	404	448	381										1,233	1,301
Other	208	418	-281										345	-742
National Aeronautics and Space Administration	626	1,480	1,293										3,399	3,592
National Science Foundation	449	427	424										1,299	1,299
Office of Personnel Management	5,271	5,045	4,735										15,051	14,471
Small Business Administration	60	92	92										244	219
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	36,744	36,548	37,321										110,613	105,537
Federal disability ins. trust fund (off-budget)	7,371	7,300	7,489										22,160	20,502
Other	259	3,013	5,796										9,067	11,595
Independent agencies:														
Fed. Deposit Ins. Corp:														
Bank insurance fund	92	-407	216										-100	-109
Savings association insurance fund	6	-171	58										-107	-57
FSLIC resolution fund	-8	-8	264										248	-50
Office of Inspector General														
Postal Service:														
Public enterprise funds (off-budget)	-565	-639	614										-590	-1,564
Payments to the Postal Service fund	70		35										105	66
Tennessee Valley Authority	3	123	20										147	-2
Other independent agencies	1,917	2,486	1,580										5,983	4,377
Undistributed offsetting receipts:														
Employer share, employee retirement	-16,788	-3,096	-4,174										-24,059	-15,163
Interest received by trust funds	-1,023	-4,236	-75,318										-80,576	-76,976
Rents and royalties on outer continental shelf lands	-427	-559	-396										-1,383	-1,242
Sale of major assets														
Other	(* *)	(* *)	(* *)										-1	(* *)
Totals this year:														
Total outlays	196,718	221,899	230,903										649,519	.....
(On-budget)	157,783	179,702	233,339										570,823	.....
(Off-budget)	38,936	42,197	-2,437										78,696	.....
Total-surplus (+) or deficit (-)	-47,231	-83,059	+10,980										-119,309	.....
(On-budget)	-49,264	-84,871	-35,769										-169,903	.....
(Off-budget)	+2,033	+1,812	+46,749										+50,595	.....
Total borrowing from the public ...	48,797	58,706	4,745										112,248	102,066
<i>Total-outlays prior year</i>	<i>194,196</i>	<i>192,448</i>	<i>218,603</i>										<i>.....</i>	<i>605,247</i>
<i>(On-budget)</i>	<i>159,518</i>	<i>152,310</i>	<i>221,581</i>										<i>.....</i>	<i>533,409</i>
<i>(Off-budget)</i>	<i>34,679</i>	<i>40,138</i>	<i>-2,978</i>										<i>.....</i>	<i>71,838</i>
<i>Total-surplus (+) or deficit (-) prior year</i>	<i>-57,300</i>	<i>-57,901</i>	<i>-2,853</i>										<i>.....</i>	<i>-118,054</i>
<i>(On-budget)</i>	<i>-61,784</i>	<i>-60,132</i>	<i>-49,095</i>										<i>.....</i>	<i>-171,011</i>
<i>(Off-budget)</i>	<i>+4,483</i>	<i>+2,231</i>	<i>+46,241</i>										<i>.....</i>	<i>+52,956</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 December 31, 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	1,157	670	486	2,263	1,729	535	10,047	11,084	11,661
Black lung disability	54	88	-34	121	147	-26	.....	.....	.....
Federal disability insurance	11,607	7,489	4,117	24,485	22,160	2,324	193,263	191,461	195,715
Federal employees life and health .....	.....	-501	501	.....	-1,013	1,013	42,018	42,588	43,090
Federal employees retirement	20,683	4,683	16,001	24,123	14,110	10,013	674,784	668,817	684,818
Federal hospital insurance	23,233	15,744	7,489	51,833	43,704	8,130	277,268	278,417	285,941
Federal old-age and survivors insurance ...	80,217	37,321	42,896	157,944	110,613	47,331	1,616,159	1,620,345	1,663,726
Federal supplementary medical insurance ..	18,986	13,283	5,703	45,451	38,328	7,123	17,204	18,621	23,929
Hazardous substance superfund	1,209	86	1,123	1,219	265	954	2,325	2,342	2,345
Highways	3,208	2,799	409	7,619	8,810	-1,191	8,271	9,610	9,972
Military advances	1,248	1,021	227	2,709	2,875	-166	.....	.....	.....
Military retirement	1,717	3,301	-1,584	33,525	9,898	23,627	177,282	197,662	196,226
Railroad retirement	1,227	941	286	1,858	2,496	-639	2,101	1,857	1,871
Unemployment	1,761	3,011	-1,249	7,804	8,277	-473	54,806	55,634	53,975
Veterans life insurance	328	34	294	358	226	132	12,570	12,409	12,706
All other trust	508	454	54	1,376	1,072	304	13,501	13,665	13,583
Total trust fund receipts and outlays and investments held from Table 6-D	167,142	90,424	76,719	362,688	263,697	98,991	3,101,596	3,124,512	3,199,558
Less: Interfund transactions	101,939	101,939	.....	171,682	171,682	.....	.....	.....	.....
Trust fund receipts and outlays on the basis of Tables 4 & 5	65,203	-11,515	76,719	191,006	92,015	98,991	.....	.....	.....
Total Federal fund receipts and outlays	177,282	243,020	-65,738	339,953	558,253	-218,300	.....	.....	.....
Less: Interfund transactions	603	603	.....	749	749	.....	.....	.....	.....
Federal fund receipts and outlays on the basis of Table 4 & 5	176,680	242,418	-65,738	339,204	557,504	-218,300	.....	.....	.....
Net budget receipts & outlays	241,883	230,903	10,980	530,210	649,519	-119,309	.....	.....	.....

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, December 2005 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	96,806	230,374	213,874
Corporation income taxes	71,254	80,676	64,338
Social insurance and retirement receipts:			
Employment and general retirement	59,643	172,731	165,808
Unemployment insurance	361	6,324	5,840
Other retirement	419	1,107	1,126
Excise taxes	6,396	17,369	16,674
Estate and gift taxes	1,943	6,162	5,725
Customs duties	1,921	6,068	5,755
Miscellaneous receipts	3,140	9,399	8,052
Total	241,883	530,210	487,192
NET OUTLAYS			
National defense	48,843	133,469	122,590
International affairs	5,743	11,392	7,147
General science, space, and technology	2,054	5,666	5,835
Energy	34	-243	216
Natural resources and environment	2,879	8,158	6,445
Agriculture	3,757	19,396	16,636
Commerce and housing credit	1,769	1,669	-1
Transportation	5,761	16,707	15,758
Community and regional development	5,757	20,961	6,907
Education, training, employment and social services	6,484	21,752	22,269
Health	21,353	65,115	62,085
Medicare	25,411	71,375	73,595
Income security	29,755	77,514	78,786
Social security	44,458	132,418	126,041
Veterans benefits and services	8,943	17,472	19,250
Administration of justice	3,920	9,979	9,457
General government	2,059	5,116	4,373
Net interest	16,495	57,045	44,260
Undistributed offsetting receipts	-4,571	-25,442	-16,405
Total	230,903	649,519	605,247

... 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

**The release date for the January 2006
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