



Final Monthly Treasury Statement

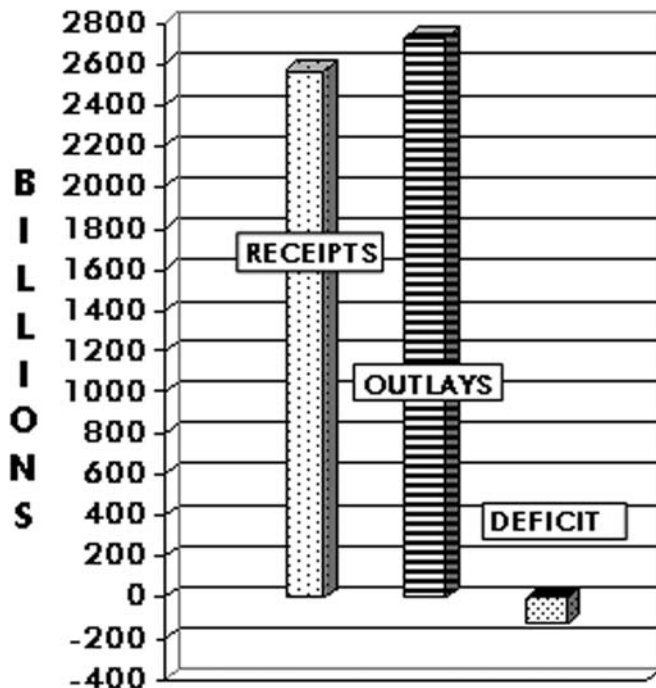
of Receipts and Outlays
of the United States Government

For Fiscal Year 2007 Through **September 30, 2007**, and Other Periods

Highlight

This issue includes the final budget results and details a deficit of \$162.8 billion for Fiscal Year 2007.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH SEPTEMBER 2007



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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 2006 and 2007, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 2006			
October	149,488	196,764	47,277
November	138,840	221,911	83,072
December	241,883	230,916	-10,967
January	230,010	209,045	-20,964
February	112,853	232,091	119,237
March	164,563	249,843	85,281
April	315,090	196,249	-118,841
May	192,657	235,564	42,907
June	264,355	243,838	-20,517
July	159,761	192,925	33,164
August	153,878	218,595	64,717
September	283,298	227,131	-56,167
Year-to-Date	¹2,406,675	¹2,654,873	¹248,197
FY 2007			
October	167,693	217,014	49,321
November	145,866	218,907	73,042
December	259,969	218,007	-41,961
January	260,609	222,372	-38,236
February	120,312	240,305	119,993
March	166,490	262,761	96,270
April	383,641	205,967	-177,674
May	164,239	231,937	67,699
June	276,517	249,036	-27,481
July	170,439	206,886	36,447
August	166,545	283,518	116,973
September	285,353	173,794	-111,559
Year-to-Date	2,567,671	2,730,505	162,833

¹The receipt, outlay, and deficit figures differ from the FY 2008 Budget, released by the Office of Management and Budget on February 5, 2007. The deficit figure differs by \$16 million due mainly to revisions in the data following the release of the Final Monthly Treasury Statement.

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

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, September 2007 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (2006)	Budget Estimates Next Fiscal Year (2008) ¹
Total on-budget and off-budget results:					
Total receipts	285,353	2,567,671	2,573,907	2,406,675	2,659,371
On-budget receipts	231,332	1,932,583	1,941,062	1,798,293	1,990,734
Off-budget receipts	54,021	635,088	632,845	608,382	668,637
Total outlays	173,794	2,730,505	2,778,632	2,654,873	2,917,713
On-budget outlays	147,785	2,276,868	2,325,647	2,232,803	2,450,663
Off-budget outlays	26,009	453,637	452,985	422,069	467,050
Total surplus (+) or deficit (-)	+111,559	-162,833	-204,725	-248,197	-258,342
On-budget surplus (+) or deficit (-)	+83,547	-344,284	-384,585	-434,510	-459,929
Off-budget surplus (+) or deficit (-)	+28,012	+181,451	+179,860	+186,313	+201,587
Total on-budget and off-budget financing	-111,559	162,833	204,725	248,197	258,342
Means of financing:					
Borrowing from the public	-46,564	206,325	228,245	236,975	264,334
Reduction of operating cash, increase (-)	-65,792	-23,110	-7,873	-16,447	15,000
By other means	797	-20,381	-15,647	27,669	-20,992

¹These estimates are based on the *FY 2008 Mid-Session Review of the Budget*, released by the Office of Management and Budget on July 11, 2007.

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 2006 and 2007

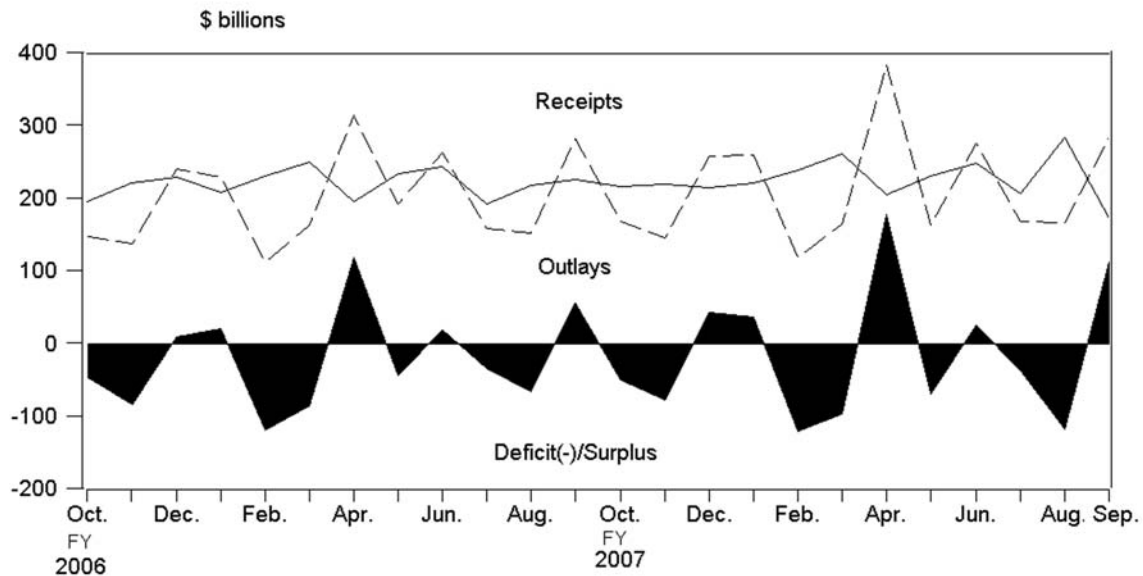


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 2006 and 2007

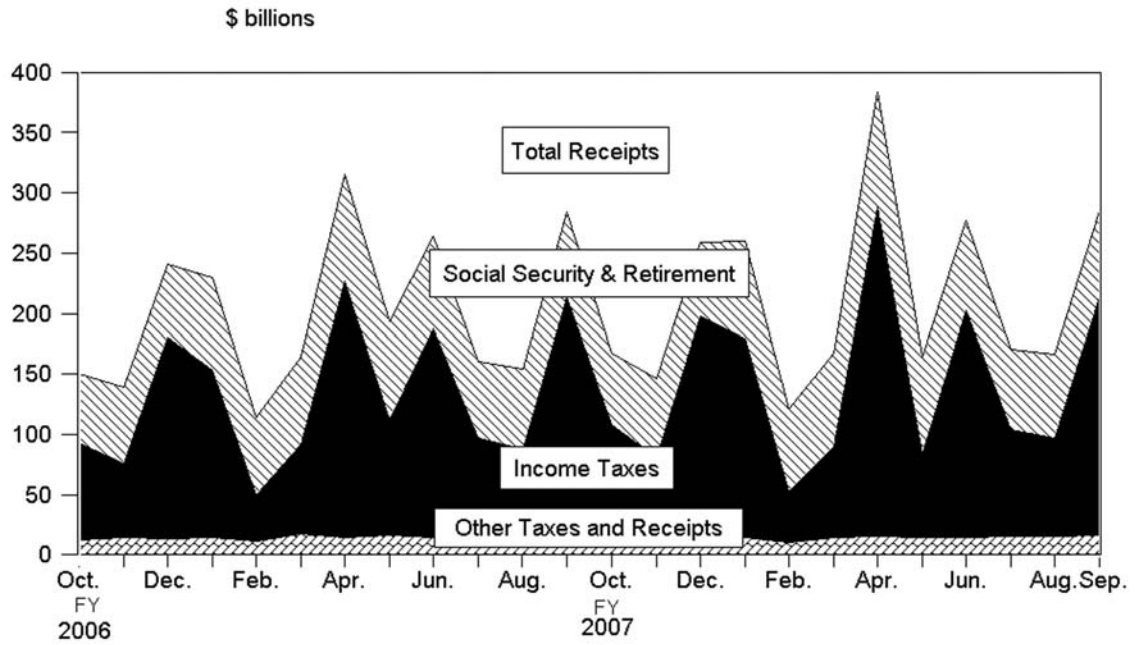


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 2006 and 2007

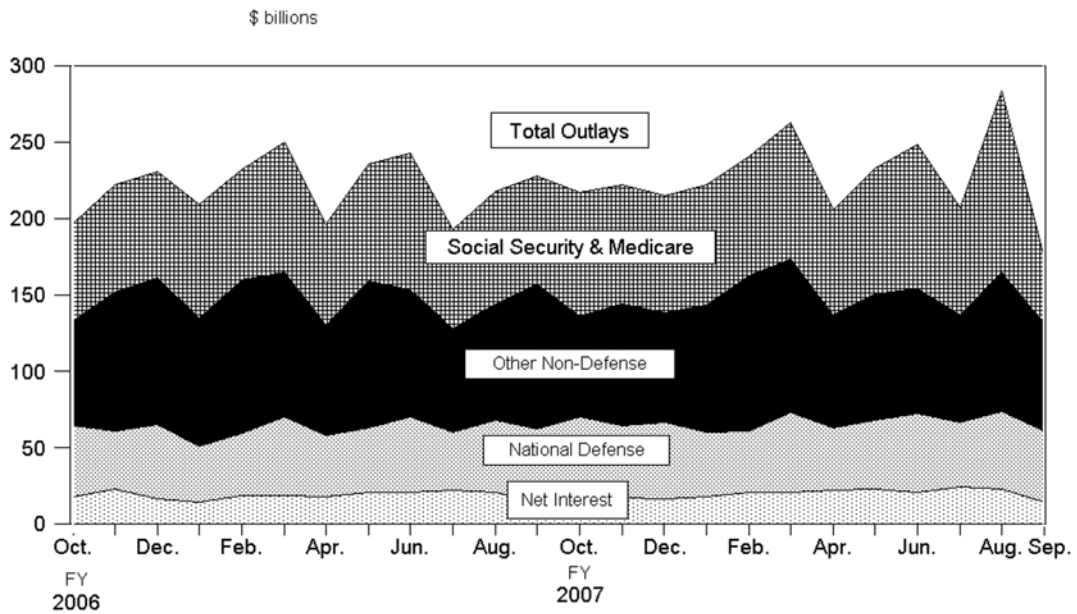


Table 3. Summary of Receipts and Outlays of the U.S. Government, September 2007 and Other Periods

[\$ 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	121,155	1,163,472	1,043,908	1,168,298
Corporation income taxes	76,722	370,243	353,915	371,655
Social insurance and retirement receipts:				
Employment and general retirement (off-budget)	54,021	635,088	608,382	632,845
Employment and general retirement (on-budget)	16,716	189,170	181,660	188,521
Unemployment insurance	226	41,091	43,420	43,562
Other retirement	332	4,258	4,358	4,742
Excise taxes	7,539	65,069	73,962	65,218
Estate and gift taxes	2,161	26,044	27,877	25,800
Customs duties	2,323	26,010	24,810	26,466
Miscellaneous receipts	4,157	47,227	44,384	46,800
Total Receipts	285,353	2,567,671	2,406,675	2,573,907
(On-budget)	231,332	1,932,583	1,798,293	1,941,062
(Off-budget)	54,021	635,088	608,382	632,845
Budget Outlays				
Legislative Branch	320	4,306	4,129	4,428
Judicial Branch	481	6,008	5,820	6,082
Department of Agriculture	6,034	84,437	93,533	88,913
Department of Commerce	555	6,479	6,374	6,612
Department of Defense-Military	44,010	529,871	499,350	538,825
Department of Education	5,737	66,372	93,427	67,919
Department of Energy	2,212	20,117	19,653	21,505
Department of Health and Human Services	44,705	672,036	614,313	679,183
Department of Homeland Security	3,284	39,172	69,100	46,279
Department of Housing and Urban Development	3,878	45,559	42,434	45,633
Department of the Interior	957	10,488	9,063	10,495
Department of Justice	1,237	23,351	23,320	24,222
Department of Labor	3,500	47,543	43,139	47,523
Department of State	1,484	13,749	12,957	16,668
Department of Transportation	6,451	61,693	60,141	64,073
Department of the Treasury:				
Interest on Treasury debt securities (gross)	19,187	429,978	405,872	429,266
Other	-5,298	60,637	58,873	59,373
Department of Veterans Affairs	3,354	72,820	69,808	74,782
Corps of Engineers	460	3,918	6,946	6,715
Other Defense Civil Programs	4,167	47,112	44,435	47,651
Environmental Protection Agency	676	8,258	8,322	7,864
Executive Office of the President	136	2,957	5,378	2,931
General Services Administration	-128	32	22	279
International Assistance Program	161	12,764	13,945	16,754
National Aeronautics and Space Administration	1,771	15,861	15,125	16,182
National Science Foundation	498	5,529	5,541	5,944
Office of Personnel Management	239	58,450	62,400	59,448
Small Business Administration	87	1,175	905	1,263
Social Security Administration	21,312	621,761	585,742	621,771
Other independent agencies	6,535	18,271	12,351	20,081
Undistributed offsetting receipts:				
Interest	-95	-177,963	-169,295	-178,060
Other	-4,115	-82,237	-68,251	-81,972
Total outlays	173,794	2,730,505	2,654,873	2,778,632
(On-budget)	147,785	2,276,868	2,232,803	2,325,647
(Off-budget)	26,009	453,637	422,069	452,985
Surplus (+) or deficit (-)	+111,559	-162,833	-248,197	-204,725
(On-budget)	+83,547	-344,284	-434,510	-384,585
(Off-budget)	+28,012	+181,451	+186,313	+179,860

¹These estimates are based on the *FY 2008 Mid-Session Review* of the Budget, released by the Office of Management and Budget on July 11, 2007.

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

Table 4. Receipts of the U.S. Government, September 2007 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	163,315			928,583			848,954		
Presidential Election Campaign Fund	(* *)			50			50		
Other	160,442			437,618			387,257		
Total—Individual income taxes	123,758	2,603	121,155	1,366,250	202,779	1,163,472	1,236,261	192,354	1,043,908
Corporation income taxes	77,893	1,171	76,722	395,534	25,292	370,243	380,925	27,010	353,915
Social insurance and retirement receipts:									
Employment and general retirement:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	143,777	1,897	41,880	517,290	1,897	515,393	491,159	1,892	489,267
Self-Employment Contributions Act taxes	4,871		4,871	30,347		30,347	28,514		28,514
Adjustments attributable to prior years	1571		571	2,840		2,840	2,288		2,288
Total—FOASI trust fund	48,077	1,897	46,180	544,797	1,897	542,900	521,961	1,892	520,069
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	17,434	322	7,112	87,842	322	87,520	83,405	321	83,083
Self-Employment Contributions Act taxes	827		827	5,153		5,153	4,841		4,841
Adjustments attributable to prior years	197		97	484		484	388		388
Total—FDI trust fund	8,164	322	7,841	92,510	322	92,188	88,634	321	88,313
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	114,690		14,690	172,655		172,655	163,678		163,678
Self-Employment Contributions Act taxes	2,130		2,130	13,005		13,005	12,045		12,045
Receipts from Railroad Retirement Board				455		455	440		440
Adjustments attributable to prior years	1436		436	1,206		1,206	1,265		1,265
Total—FHI trust fund	16,384		16,384	184,908		184,908	177,428		177,428
Railroad retirement:									
Rail pension and supplemental annuity	131	(* *)	132	2,310	1	2,309	2,339	1	2,338
Social Security equivalent account	201	(* *)	201	1,953	1	1,952	1,895	1	1,894
Total—Employment and general retirement:	72,956	2,219	70,737	826,479	2,222	824,257	792,257	2,216	790,042
Unemployment insurance:									
Deposits by States	211		211	33,709		33,709	35,938		35,938
Federal Unemployment Tax Act taxes	27		15	7,417		7,292	7,533		7,394
Railroad unemployment taxes	(* *)		(* *)	90		90	88		88
Total—Unemployment insurance	238	12	226	41,216	125	41,091	43,559	139	43,420
Other retirement:									
Federal employees retirement – employee share	326		326	4,207		4,207	4,308		4,308
Non-federal employees retirement	7		7	51		51	50		50
Total—Other retirement	332		332	4,258		4,258	4,358		4,358
Total—Social insurance and retirement receipts	73,526	2,231	71,296	871,954	2,347	869,607	840,174	2,354	837,820
Excise taxes:									
Miscellaneous excise taxes	22	198	221	18,734	5,134	13,600	25,509	1,123	24,386
Airport and airway trust fund	1,673	13	1,660	11,535	67	11,468	10,531	105	10,425
Highway trust fund	6,196	179	6,016	40,402	1,040	39,362	39,433	891	38,543
Black lung disability trust fund	84		84	639		639	607		607
Total—Excise taxes	7,930	391	7,539	71,310	6,241	65,069	76,080	2,119	73,962
Estate and gift taxes	2,218	57	2,161	26,978	934	26,044	28,688	811	27,877
Customs duties	2,399	76	2,323	27,548	1,538	26,010	25,701	891	24,810
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve Banks	2,735		2,735	32,043		32,043	29,945		29,945
Universal service fund	714		714	7,513		7,513	7,616		7,616
All other	711	4	707	7,699	28	7,671	6,886	62	6,824
Total — Miscellaneous receipts	4,161	4	4,157	47,255	28	47,227	44,447	62	44,384
Total — Receipts	291,886	6,533	285,353	2,806,830	239,159	2,567,671	2,632,275	225,600	2,406,675
Total — On-budget	235,646	4,314	231,332	2,169,523	236,939	1,932,583	2,021,680	223,386	1,798,293
Total — Off-budget	56,241	2,220	54,021	637,307	2,220	635,088	610,595	2,213	608,382

¹In accordance with Social Security Act as amended: "Individual income taxes, Withheld" have been increased and "Federal Insurance Contribution Act Taxes" correspondingly decreased by \$1,639 million to correct estimates for the quarter ending September 30, 2006. "Individual income taxes, Other" have been decreased and "Self-Employment Contribution Act Taxes" correspondingly increased by \$535 million to correct estimates for calendar year 2004 and prior. "Individual income taxes, Withheld" have also been decreased and "Federal Insurance

Contribution Act Taxes" correspondingly increased by \$5 million to correct estimates for calendar year 2006 and prior.

... No Transactions.

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

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

Table 5. Outlays of the U.S. Government, September 2007 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	71	(* *)	71	801	2	799	775	2	773
House of Representatives	104	(* *)	104	1,226	1	1,225	1,229	1	1,228
Joint items	1	.....	1	16	.....	16	18	.....	18
Capitol Police	23	.....	23	278	.....	278	256	.....	256
Congressional Budget Office	3	.....	3	35	.....	35	35	.....	35
Architect of the Capitol	41	1	40	499	10	489	443	10	433
Library of Congress	60	2	58	892	11	881	753	11	742
Government Printing Office	-25	.....	-25	78	.....	78	99	.....	99
Government Accountability Office	44	.....	44	480	.....	480	477	.....	477
United States Tax Court	3	.....	3	42	.....	42	40	.....	40
Other Legislative Branch agencies	4	.....	4	60	.....	60	77	.....	77
Proprietary receipts from the public .....	.....	2	-2	.....	6	-6	.....	4	-4
Intrabudgetary transactions	-5	.....	-5	-71	.....	-71	-45	.....	-45
Total—Legislative Branch	325	5	320	4,337	31	4,306	4,158	29	4,129
Judicial Branch:									
Supreme Court of the United States	8	.....	8	77	.....	77	88	.....	88
Courts of Appeals, District Courts, and other judicial services	466	.....	466	6,009	.....	6,009	5,883	.....	5,883
Other	19	.....	19	277	.....	277	229	.....	229
Proprietary receipts from the public .....	.....	-4	4	.....	98	-98	.....	53	-53
Intrabudgetary transactions	-17	.....	-17	-257	.....	-257	-328	.....	-328
Total—Judicial Branch	477	-4	481	6,106	98	6,008	5,873	53	5,820
Department of Agriculture:									
Agricultural Research Service	98	.....	98	1,310	.....	1,310	1,322	.....	1,322
Cooperative State Research, Education, and Extension Service:									
Research and education activities	62	.....	62	631	.....	631	594	.....	594
Extension activities	39	.....	39	431	.....	431	423	.....	423
Other	5	.....	5	64	.....	64	77	.....	77
Animal and Plant Health Inspection Service	102	.....	102	1,135	.....	1,135	1,124	.....	1,124
Food Safety and Inspection Service	65	.....	65	825	.....	825	838	.....	838
Agricultural Marketing Service	43	.....	43	967	.....	967	1,557	-27	1,584
Risk Management Agency:									
Administrative and operating expenses	10	.....	10	79	.....	79	74	.....	74
Federal crop insurance corporation fund	381	18	362	4,834	1,363	3,471	4,580	1,208	3,372
Farm Service Agency:									
Salaries and expenses	107	.....	107	1,046	.....	1,046	937	.....	937
Commodity Credit Corporation	1,136	976	160	25,559	14,519	11,040	36,253	16,064	20,189
Agricultural credit insurance fund	6	15	-9	562	392	170	640	473	167
Other	3	.....	3	81	.....	81	103	.....	103
Total—Farm Service Agency	1,253	992	261	27,247	14,911	12,336	37,933	16,538	21,395
Natural Resources Conservation Service:									
Conservation operations	70	.....	70	844	.....	844	838	.....	838
Farm security and rural investment programs	131	.....	131	1,482	.....	1,482	1,512	.....	1,512
Other	41	.....	41	404	.....	404	419	.....	419
Rural Development	249	.....	249	1,017	.....	1,017	1,033	.....	1,033
Rural Housing Service:									
Rural housing insurance fund	24	78	-54	709	1,025	-316	1,134	1,204	-69
Rental assistance program	72	.....	72	887	.....	887	857	.....	857
Other	9	.....	9	115	.....	115	108	.....	108
Rural Utilities Service:									
Rural electrification and telecommunications fund	290	207	84	1,008	2,912	-1,904	1,232	1,321	910
Rural development insurance fund	(* *)	21	-21	(* *)	251	-251	(* *)	271	-271
Other	8	(* *)	8	79	(* *)	78	72	(* *)	72
Foreign Agricultural Service	356	.....	356	2,387	.....	2,387	1,210	.....	1,210
Food and Nutrition Service:									
Food stamp program	2,879	.....	2,879	34,885	.....	34,885	34,620	.....	34,620
Child nutrition programs	531	.....	531	13,045	.....	13,045	12,437	.....	12,437
Special supplemental nutrition program for women, infants, and children (WIC)	356	.....	356	5,309	.....	5,309	5,056	.....	5,056
Other	19	.....	19	329	.....	329	339	.....	339
Total—Food and Nutrition Service	3,785	.....	3,785	53,568	.....	53,568	52,452	.....	52,452
Forest Service:									
National forest system	110	.....	110	1,398	.....	1,398	1,402	.....	1,402
Wildland fire management	449	.....	449	2,438	.....	2,438	1,883	.....	1,883
Forest service permanent appropriations	25	.....	25	605	.....	605	595	.....	595
Other	127	.....	127	1,392	.....	1,392	1,649	.....	1,649
Total—Forest Service	711	.....	711	5,833	.....	5,833	5,528	.....	5,528
Other	39	4	35	844	42	802	860	48	813
Proprietary receipts from the public .....	.....	483	-483	.....	1,678	-1,678	.....	2,759	-2,759
Intrabudgetary transactions	-8	.....	-8	-81	.....	-81	76	.....	76
Total—Department of Agriculture	7,837	1,803	6,034	106,619	22,182	84,437	116,854	23,321	93,533

Table 5. Outlays of the U.S. Government, September 2007 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	(* *)	24	271	2	269	315	2	312
Bureau of the Census	58	.....	58	900	.....	900	803	.....	803
International Trade Administration	40	.....	40	418	.....	418	426	.....	426
National Oceanic and Atmospheric Administration	425	1	424	3,940	9	3,931	4,138	11	4,127
National Institute of Standards and Technology	30	.....	30	647	.....	647	705	.....	705
Other	65	3	63	415	28	387	166	25	141
Proprietary receipts from the public .....	.....	82	-82	.....	71	-71	.....	129	-129
Intrabudgetary transactions	-2	.....	-2	-2	.....	-2	-11	.....	-11
Total—Department of Commerce	640	85	555	6,590	111	6,479	6,541	166	6,374
Department of Defense—Military:									
Military Personnel:									
Department of the Army	4,254	.....	4,254	55,907	.....	55,907	54,036	.....	54,036
Department of the Navy	2,162	.....	2,162	39,711	.....	39,711	39,920	.....	39,920
Department of the Air Force	1,685	.....	1,685	30,757	.....	30,757	31,242	.....	31,242
Defense agencies .....	.....	.....	.....	2,452	.....	2,452	2,344	.....	2,344
Total—Military Personnel	8,100	.....	8,100	128,827	.....	128,827	127,542	.....	127,542
Operation and Maintenance:									
Department of the Army	8,057	.....	8,057	80,506	.....	80,506	72,968	.....	72,968
Department of the Navy	3,721	.....	3,721	43,720	.....	43,720	42,179	.....	42,179
Department of the Air Force	3,890	.....	3,890	45,414	.....	45,414	44,617	.....	44,617
Defense agencies	4,737	.....	4,737	47,781	.....	47,781	44,021	.....	44,021
Total—Operation and Maintenance	20,405	.....	20,405	217,421	.....	217,421	203,787	.....	203,787
International Reconstruction and Other Assistance:									
Department of the Army	4	.....	4	31	.....	31	47	.....	47
Procurement:									
Department of the Army	2,665	.....	2,665	27,966	.....	27,966	22,356	.....	22,356
Department of the Navy	3,107	.....	3,107	32,982	.....	32,982	30,031	.....	30,031
Department of the Air Force	2,346	.....	2,346	33,659	.....	33,659	33,481	.....	33,481
Defense agencies	413	.....	413	4,250	.....	4,250	3,890	.....	3,890
Total—Procurement	8,530	.....	8,530	98,857	.....	98,857	89,758	.....	89,758
Research, Development, Test, and Evaluation:									
Department of the Army	852	.....	852	11,364	.....	11,364	10,846	.....	10,846
Department of the Navy	1,647	.....	1,647	18,752	.....	18,752	17,423	.....	17,423
Department of the Air Force	1,464	.....	1,464	22,919	.....	22,919	20,870	.....	20,870
Defense agencies	1,743	.....	1,743	20,101	.....	20,101	19,489	.....	19,489
Total—Research, Development, Test, and Evaluation	5,706	.....	5,706	73,136	.....	73,136	68,628	.....	68,628
Military Construction:									
Department of the Army	22	.....	22	2,601	.....	2,601	2,365	.....	2,365
Department of the Navy	69	.....	69	1,229	.....	1,229	1,128	.....	1,128
Department of the Air Force	151	.....	151	1,461	.....	1,461	1,396	.....	1,396
Defense agencies	395	.....	395	2,607	.....	2,607	1,356	.....	1,356
Total—Military Construction	637	.....	637	7,898	.....	7,898	6,245	.....	6,245
Family Housing:									
Department of the Army	109	.....	109	1,155	.....	1,155	1,173	.....	1,173
Department of the Navy	60	.....	60	646	.....	646	750	.....	750
Department of the Air Force	143	.....	143	1,284	.....	1,284	1,232	.....	1,232
Defense agencies	57	.....	57	387	(* *)	387	562	(* *)	562
Revolving and Management Funds:									
Department of the Army .....	(* *)	.....	(* *)	12	.....	12	12	.....	12
Department of the Navy	376	.....	376	1,756	.....	1,756	1,203	.....	1,203
Defense agencies:									
Working capital fund	-377	.....	-377	-120	.....	-120	1,294	.....	1,294
Other	47	.....	47	-278	.....	-278	-280	(* *)	-280
Other	67	.....	67	101	.....	101	65	.....	65
Trust funds:									
Department of the Army .....	(* *)	.....	(* *)	6	.....	6	5	.....	5
Department of the Navy	1	.....	1	19	.....	19	24	.....	24
Department of the Air Force	1	4	-3	13	14	-1	15	13	2
Defense agencies	34	.....	34	232	.....	232	77	.....	77
Proprietary receipts from the public:									
Department of the Army .....	.....	-613	613	.....	-847	847	.....	744	-744
Department of the Navy .....	.....	28	-28	.....	231	-231	.....	102	-102
Department of the Air Force .....	.....	52	-52	.....	78	-78	.....	92	-92
Defense agencies .....	.....	170	-170	.....	1,652	-1,652	.....	1,475	-1,475

Table 5. Outlays of the U.S. Government, September 2007 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	-66	.....	-66	-26	.....	-26	-25	.....	-25
Department of the Navy	1	.....	1	-40	.....	-40	-78	.....	-78
Department of the Air Force	-75	.....	-75	-63	.....	-63	-88	.....	-88
Defense agencies	-108	.....	-108	-246	.....	-246	-163	.....	-163
Offsetting governmental receipts:									
Department of the Army .....	.....	1	-1	.....	7	-7	.....	8	-8
Defense agencies .....	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Total—Department of Defense—Military	43,652	-358	44,010	531,008	1,136	529,871	501,783	2,433	499,350
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	1,109	.....	1,109	14,487	.....	14,487	14,696	.....	14,696
Impact aid	4	.....	4	1,163	.....	1,163	1,141	.....	1,141
School improvement programs	404	.....	404	5,483	.....	5,483	5,798	.....	5,798
Other	9	.....	9	119	.....	119	138	.....	138
Total—Office of Elementary and Secondary Education	1,526	.....	1,526	21,252	.....	21,252	21,773	.....	21,773
Office of Innovation and Improvement	64	.....	64	846	.....	846	900	.....	900
Office of English Language Acquisition	118	.....	118	729	.....	729	616	.....	616
Office of Special Education and Rehabilitative Services:									
Special education	730	.....	730	11,778	.....	11,778	11,836	.....	11,836
Rehabilitation services and disability research	283	.....	283	3,175	.....	3,175	3,116	.....	3,116
Special institutions for persons with disabilities	3	.....	3	183	.....	183	182	.....	182
Office of Vocational and Adult Education	151	.....	151	1,956	.....	1,956	1,987	.....	1,987
Office of Postsecondary Education:									
College housing and academic facilities loans	6	1	6	311	26	285	-4	24	-28
Higher education	178	.....	178	1,951	.....	1,951	2,059	.....	2,059
Howard University .....	.....	.....	.....	244	.....	244	234	.....	234
Total—Office of Postsecondary Education	184	1	183	2,506	26	2,480	2,289	24	2,265
Office of Federal Student Aid:									
Student financial assistance	2,423	.....	2,423	14,927	.....	14,927	14,710	.....	14,710
Academic competitiveness-smart grant program	45	.....	45	449	.....	449	44	.....	44
Student Aid Administration	58	.....	58	429	.....	429	110	.....	110
Federal student loan reserve fund .....	.....	.....	.....	-793	.....	-793	30	.....	30
Federal direct student loans	7	.....	7	5,391	.....	5,391	6,842	.....	6,842
Federal family education loans	28	.....	28	6,273	.....	6,273	26,307	.....	26,307
Total—Federal Student Aid	2,561	.....	2,561	26,676	.....	26,676	48,042	.....	48,042
Institute of Education Sciences	34	.....	34	437	.....	437	391	.....	391
Hurricane education recovery	14	.....	14	415	.....	415	1,140	.....	1,140
Other	100	.....	100	1,315	.....	1,315	1,324	.....	1,324
Proprietary receipts from the public .....	.....	23	-23	.....	4,870	-4,870	.....	138	-138
Intrabudgetary transactions	-7	.....	-7	-1	.....	-1	-7	.....	-7
Total—Department of Education	5,760	23	5,737	71,268	4,896	66,372	93,589	162	93,427
Department of Energy:									
National Nuclear Security Administration:									
Naval reactors	79	.....	79	816	.....	816	835	.....	835
Weapons activities	623	.....	623	6,279	.....	6,279	6,324	.....	6,324
Defense nuclear nonproliferation	157	.....	157	1,535	.....	1,535	1,406	.....	1,406
Other	21	.....	21	370	.....	370	387	.....	387
Environmental and Other Defense Activities:									
Defense site acceleration completion	403	.....	403	5,859	.....	5,859	6,257	.....	6,257
Defense environmental services .....	(* *)	.....	(* *)	(* *)	.....	(* *)	105	.....	105
Other defense activities	61	.....	61	549	.....	549	671	.....	671
Defense nuclear waste disposal	26	.....	26	357	.....	357	305	.....	305
Other .....	(* *)	.....	(* *)	-1	.....	-1	(* *)	.....	(* *)
Energy Programs:									
Science	270	.....	270	3,697	.....	3,697	3,602	.....	3,602
Energy supply	191	.....	191	1,750	.....	1,750	1,237	.....	1,237
Energy conservation .....	(* *)	.....	(* *)	-1	.....	-1	396	.....	396
Uranium enrichment decontamination and decommissioning fund	57	.....	57	503	.....	503	503	.....	503
Other	117	1	115	1,471	31	1,440	1,442	28	1,414
Total—Energy Programs	636	1	634	7,421	31	7,390	7,180	28	7,152
Power Marketing Administration	261	-111	373	2,659	2,920	-260	2,188	2,862	-674
Departmental Administration	63	.....	63	278	.....	278	153	.....	153
Proprietary receipts from the public .....	.....	213	-213	.....	1,584	-1,584	.....	2,026	-2,026
Intrabudgetary transactions	28	.....	28	-1,427	.....	-1,427	-1,193	.....	-1,193
Offsetting governmental receipts .....	.....	44	-44	.....	44	-44	.....	50	-50
Total—Department of Energy	2,359	146	2,212	24,695	4,578	20,117	24,618	4,966	19,653

Table 5. Outlays of the U.S. Government, September 2007 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	127	1,572	7	1,566	1,453	7	1,446
Health Resources and Services Administration	533	2	531	6,635	14	6,621	6,742	15	6,726
Indian Health Services	198	.....	198	3,273	.....	3,273	3,252	.....	3,252
Centers for Disease Control and Prevention	385	.....	385	5,553	.....	5,553	4,691	.....	4,691
National Institutes of Health	2,549	.....	2,549	28,138	.....	28,138	27,809	.....	27,809
Substance Abuse and Mental Health Services Administration									
Administration	99	.....	99	3,179	.....	3,179	3,183	.....	3,183
Agency for Healthcare Research and Quality	20	.....	20	136	.....	136	-1	.....	-1
Total—Public Health Service	3,912	3	3,910	48,487	21	48,467	47,129	22	47,107
Centers for Medicare and Medicaid Services:									
Grants to States for Medicaid	14,501	.....	14,501	190,624	.....	190,624	180,625	.....	180,625
Payments to health care trust funds	4,645	.....	4,645	190,743	.....	190,743	173,728	.....	173,728
State children's health insurance fund	698	.....	698	6,000	.....	6,000	5,451	.....	5,451
Federal hospital insurance trust fund:									
Benefit payments	13,229	.....	13,229	204,865	.....	204,865	183,903	.....	183,903
Administrative expenses	149	.....	149	1,709	.....	1,709	1,970	.....	1,970
Total—FHI trust fund	13,378	.....	13,378	206,574	.....	206,574	185,873	.....	185,873
Health care fraud and abuse control	78	.....	78	997	.....	997	1,063	.....	1,063
Federal supplementary medical insurance trust fund:									
Benefit payments	12,047	.....	12,047	180,646	.....	180,646	159,462	.....	159,462
Administrative expenses	543	.....	543	2,393	.....	2,393	2,933	.....	2,933
Total—FSMI trust fund	12,590	.....	12,590	183,039	.....	183,039	162,395	.....	162,395
Transitional drug assistance:									
Benefit payments	11	.....	11	10	.....	10	229	.....	229
Administrative expenses .....	(* *)	.....	(* *)	10	.....	10	29	.....	29
Medicare prescription drugs:									
Benefit payments	222	.....	222	49,103	.....	49,103	31,718	.....	31,718
Administrative expenses	52	.....	52	1,023	.....	1,023	512	.....	512
Other	-8	.....	-8	1,280	.....	1,280	1,244	.....	1,244
Total—Centers for Medicare and Medicaid Services ..	46,167	.....	46,167	829,403	.....	829,403	742,865	.....	742,865
Administration for Children and Families:									
Temporary assistance for needy families	1,191	.....	1,191	16,876	.....	16,876	16,897	.....	16,897
Payments to States for child support enforcement and family support programs	533	.....	533	4,238	.....	4,238	4,001	.....	4,001
Low income home energy assistance	80	.....	80	2,498	.....	2,498	2,637	.....	2,637
Refugee and entrant assistance	50	.....	50	509	.....	509	510	.....	510
Child care entitlement to States	270	.....	270	2,994	.....	2,994	3,060	.....	3,060
Payments to States for the child care and development block grant	178	.....	178	2,135	.....	2,135	2,192	.....	2,192
Social services block grant	111	.....	111	1,956	.....	1,956	1,848	.....	1,848
Children and families services programs	704	.....	704	8,871	.....	8,871	8,860	.....	8,860
Payments to States for foster care and adoption assistance	449	.....	449	6,563	.....	6,563	6,352	.....	6,352
Other	70	.....	70	588	.....	588	560	.....	560
Total—Administration for Children and Families	3,636	.....	3,636	47,228	.....	47,228	46,916	.....	46,916
Administration on Aging	99	.....	99	1,359	.....	1,359	1,379	.....	1,379
Departmental Management	284	.....	284	2,480	(* *)	2,480	2,756	(* *)	2,756
Other	35	.....	35	627	.....	627	406	.....	406
Proprietary receipts from the public .....	.....	4,575	-4,575	.....	66,715	-66,715	.....	53,493	-53,493
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund ..	-3,012	.....	-3,012	-179,182	.....	-179,182	-162,602	.....	-162,602
Payments for tax and other credits:									
Federal hospital insurance trust fund	-1,634	.....	-1,634	-11,569	.....	-11,569	-11,136	.....	-11,136
Other	-204	.....	-204	-62	.....	-62	115	.....	115
Total—Department of Health and Human Services ..	49,283	4,578	44,705	738,772	66,735	672,036	667,829	53,515	614,313
Department of Homeland Security:									
Departmental Management and operations	81	.....	81	771	.....	771	592	.....	592
Citizenship and Immigration Services	184	.....	184	1,779	.....	1,779	1,698	.....	1,698
United States Secret Service	123	.....	123	1,426	.....	1,426	1,358	.....	1,358
Security, Enforcement, and Investigations:									
Transportation Security Administration	30	.....	30	3,404	.....	3,404	3,914	.....	3,914
Immigration and customs	321	.....	321	3,708	.....	3,708	3,076	.....	3,076
Customs and border protection	771	.....	771	7,948	.....	7,948	7,069	.....	7,069
Other	24	.....	24	323	.....	323	250	.....	250
Total—Security, Enforcement, and Investigations	1,146	.....	1,146	15,383	.....	15,383	14,309	.....	14,309

Table 5. Outlays of the U.S. Government, September 2007 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	637	1	636	8,191	10	8,181	7,907	10	7,897
National protection and programs directorate	85	.....	85	774	.....	774	712	.....	712
Federal Emergency Management Administration:									
State and local programs	134	.....	134	2,554	.....	2,554	2,818	.....	2,818
Firefighter assistance grants	5	.....	5	501	.....	501	227	.....	227
Disaster relief	788	.....	788	9,911	.....	9,911	24,069	.....	24,069
National flood insurance fund	43	101	-58	1,314	1,197	117	17,440	859	16,582
Other	347	.....	347	1,399	.....	1,399	2,105	.....	2,105
Total—Federal Emergency Management Administration	1,316	101	1,215	15,680	1,197	14,483	46,658	859	45,799
Science and technology	105	.....	105	1,118	.....	1,118	1,051	.....	1,051
Domestic Nuclear Detection Office	33	.....	33	114	.....	114	.....	.....	.....
Other	11	.....	11	256	.....	256	527	.....	527
Proprietary receipts from the public .....	.....	69	-69	.....	33	-33	.....	107	-107
Intrabudgetary transactions	-67	.....	-67	-2	.....	-2	42	.....	42
Offsetting governmental receipts .....	.....	200	-200	.....	5,078	-5,078	.....	4,780	-4,780
Total—Department of Homeland Security	3,654	371	3,284	45,489	6,317	39,172	74,854	5,755	69,100
Department of Housing and Urban Development:									
Public and Indian Housing Programs:									
Tenant based rental assistance	1,325	.....	1,325	15,971	.....	15,971	12,966	.....	12,966
Housing certificate fund	372	.....	372	2,718	.....	2,718	5,270	.....	5,270
Project-based rental assistance	350	.....	350	5,706	.....	5,706	5,368	.....	5,368
Public housing capital fund	197	.....	197	3,071	.....	3,071	3,161	.....	3,161
Public housing operating fund	319	.....	319	3,706	.....	3,706	3,496	.....	3,496
Revitalization of severely distressed public housing (Hope VI)	32	.....	32	516	.....	516	567	.....	567
Native American housing block grant	53	.....	53	582	.....	582	587	.....	587
Other	2	.....	2	-18	(* *)	-19	-16	(* *)	-16
Total—Public and Indian Housing Programs	2,650	.....	2,650	32,253	(* *)	32,253	31,400	(* *)	31,400
Community Planning and Development:									
Housing opportunities for persons with AIDS	43	.....	43	278	.....	278	309	.....	309
Community development fund	1,114	.....	1,114	10,867	.....	10,867	5,012	.....	5,012
Home investment partnership program	128	.....	128	1,876	.....	1,876	1,812	.....	1,812
Homeless assistance grants	105	.....	105	1,386	.....	1,386	1,346	.....	1,346
Other	6	(* *)	6	79	(* *)	79	93	1	92
Total—Community Planning and Development	1,396	(* *)	1,396	14,486	(* *)	14,485	8,571	1	8,570
Housing Programs:									
Public enterprise funds	-3	2	-5	-3	25	-28	11	44	-33
Credit accounts:									
FHA-Mutual mortgage insurance fund, program account	2	.....	2	1,384	.....	1,384	3,818	.....	3,818
FHA-Mutual mortgage insurance capital reserve account	-29	.....	-29	-1,724	.....	-1,724	-2,162	.....	-2,162
FHA-Mutual mortgage and cooperative housing insurance fund, liquidating account	1	12	-11	65	63	3	73	47	25
FHA-General and special risk fund, program account	6	.....	6	165	.....	165	652	.....	652
FHA-General and special risk fund, liquidating account	149	35	114	388	221	168	410	362	48
Housing for the elderly or handicapped fund, liquidating account	(* *)	95	-95	(* *)	1,346	-1,346	94	1,558	-1,464
Housing for the elderly	116	.....	116	1,282	.....	1,282	1,222	.....	1,222
Other assisted housing programs	38	.....	38	565	(* *)	565	576	(* *)	576
Other	2	.....	2	7	.....	7	10	.....	10
Total—Housing Programs	283	144	139	2,130	1,654	476	4,705	2,011	2,694
Government National Mortgage Association:									
Guarantees of mortgage-backed securities	5	4	1	57	417	-360	-137	285	-422
Management and Administration	131	.....	131	1,564	.....	1,564	926	.....	926
Other	15	.....	15	226	.....	226	208	.....	208
Proprietary receipts from the public:									
FHA-General and special risk fund .....	.....	254	-254	.....	2,759	-2,759	.....	677	-677
Other .....	.....	198	-198	.....	238	-238	.....	187	-187
Intrabudgetary transactions:									
Other	-1	.....	-1	-15	.....	-15	-9	.....	-9
Offsetting governmental receipts .....	.....	1	-1	.....	73	-73	.....	69	-69
Total—Department of Housing and Urban Development	4,479	601	3,878	50,701	5,142	45,559	45,664	3,230	42,434

Table 5. Outlays of the U.S. Government, September 2007 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	82	.....	82	834	.....	834	848	.....	848
Wildland fire management	155	.....	155	956	.....	956	948	.....	948
Other	115	16	99	773	165	609	717	169	548
Minerals Management Service	241	.....	241	2,044	.....	2,044	2,279	.....	2,279
Office of Surface Mining Reclamation and Enforcement	31	.....	31	419	.....	419	378	.....	378
Total—Land and Minerals Management	625	16	609	5,025	165	4,861	5,170	169	5,001
Water and Science:									
Bureau of Reclamation:									
Water and related resources	77	.....	77	772	.....	772	713	.....	713
Other	58	20	37	564	260	304	501	273	228
United States Geological Survey	76	.....	76	951	.....	951	964	.....	964
Other	3	.....	3	50	.....	50	56	.....	56
Total—Water and Science	213	20	192	2,336	260	2,076	2,235	273	1,962
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service	184	.....	184	2,119	.....	2,119	2,033	.....	2,033
National Park Service	217	.....	217	2,612	.....	2,612	2,691	(* *)	2,691
Total—Fish and Wildlife and Parks	401	.....	401	4,731	.....	4,731	4,724	(* *)	4,724
Bureau of Indian Affairs	133	(* *)	133	2,425	5	2,420	2,337	2	2,335
Departmental Offices:									
Insular affairs	117	.....	117	415	.....	415	386	.....	386
Office of Special Trustee for American Indians	35	.....	35	423	.....	423	351	.....	351
Other	41	.....	41	1,067	.....	1,067	823	.....	823
Proprietary receipts from the public .....	.....	592	-592	.....	5,100	-5,100	.....	6,254	-6,254
Intrabudgetary transactions	22	.....	22	-405	.....	-405	-264	.....	-264
Total—Department of the Interior	1,585	629	957	16,017	5,529	10,488	15,761	6,698	9,063
Department of Justice:									
General Administration	145	.....	145	1,882	.....	1,882	1,738	.....	1,738
Legal Activities and United States Marshals:									
General legal activities	46	.....	46	682	.....	682	647	.....	647
United States Attorneys	116	.....	116	1,634	.....	1,634	1,552	.....	1,552
United States Marshals Service	66	.....	66	796	.....	796	743	.....	743
Assets forfeiture fund	138	.....	138	1,052	.....	1,052	590	.....	590
Other	22	.....	22	374	.....	374	380	.....	380
Federal Bureau of Investigation	471	.....	471	5,724	.....	5,724	5,681	.....	5,681
Drug Enforcement Administration	173	.....	173	1,826	.....	1,826	1,933	.....	1,933
Bureau of Alcohol, Tobacco, Firearms, and Explosives	80	.....	80	944	.....	944	942	.....	942
Federal Prison System	381	22	359	5,478	306	5,173	5,337	286	5,051
Office of Justice Programs:									
State and local law enforcement assistance	108	.....	108	1,336	.....	1,336	1,735	.....	1,735
Community oriented policing services	20	.....	20	758	.....	758	707	.....	707
Other	159	.....	159	1,725	.....	1,725	1,858	.....	1,858
Other	55	.....	55	722	.....	722	546	.....	546
Proprietary receipts from the public .....	.....	26	-26	.....	80	-80	.....	460	-460
Intrabudgetary transactions	-669	.....	-669	-872	.....	-872	-16	.....	-16
Offsetting governmental receipts .....	.....	26	-26	.....	325	-325	.....	307	-307
Total—Department of Justice	1,311	73	1,237	24,062	711	23,351	24,373	1,053	23,320
Department of Labor:									
Employment and Training Administration:									
Training and employment services	387	.....	387	5,158	.....	5,158	5,255	.....	5,255
Community service employment for older Americans	35	.....	35	437	.....	437	428	.....	428
Federal unemployment benefits and allowances	62	.....	62	759	.....	759	764	.....	764
State unemployment insurance and employment service operations	-8	.....	-8	224	.....	224	115	.....	115
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	18	.....	18	.....	.....	.....
Program Administration	9	.....	9	126	.....	126	102	.....	102
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,282	.....	2,282	32,483	.....	32,483	31,186	.....	31,186
State administrative expenses	244	.....	244	3,213	.....	3,213	3,465	.....	3,465
Federal administrative expenses	38	.....	38	448	.....	448	449	.....	449
Other .....	(* *)	.....	(* *)	4	.....	4	3	.....	3
Total—Unemployment trust fund	2,564	.....	2,564	36,147	.....	36,147	35,104	.....	35,104
Other .....	(* *)	.....	(* *)	3	.....	3	2	.....	2
Total—Employment and Training Administration	3,049	.....	3,049	42,871	.....	42,871	41,770	.....	41,770

Table 5. Outlays of the U.S. Government, September 2007 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	383	158	225	4,576	4,119	457	4,445	7,062	-2,618
Employment Standards Administration:									
Salaries and expenses	22	.....	22	403	.....	403	402	.....	402
Special benefits	-755	.....	-755	114	.....	114	71	.....	71
Energy employees occupational illness compensation fund	80	.....	80	954	.....	954	863	.....	863
Special benefits for disabled coal miners	1	.....	1	291	.....	291	321	.....	321
Black lung disability trust fund	746	.....	746	1,064	.....	1,064	1,056	.....	1,056
Other	38	.....	38	338	.....	338	310	.....	310
Occupational Safety and Health Administration	35	.....	35	472	.....	472	467	.....	467
Mine Safety and Health Administration	22	.....	22	298	.....	298	288	.....	288
Bureau of Labor Statistics	34	.....	34	467	.....	467	451	.....	451
Other	48	.....	48	612	.....	612	633	.....	633
Proprietary receipts from the public .....	.....	7	-7	.....	38	-38	.....	39	-39
Intrabudgetary transactions	-40	.....	-40	-762	.....	-762	-835	.....	-835
Total—Department of Labor	3,664	165	3,500	51,699	4,157	47,543	50,241	7,102	43,139
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	657	.....	657	4,793	.....	4,793	4,715	.....	4,715
Embassy security, construction, and maintenance	81	.....	81	892	.....	892	1,652	.....	1,652
Payment to Foreign Service retirement and disability fund	73	.....	73	200	.....	200	190	.....	190
Foreign Service retirement and disability fund	22	.....	22	746	.....	746	701	.....	701
Other	25	.....	25	987	.....	987	445	.....	445
Total—Administration of Foreign Affairs	858	.....	858	7,616	.....	7,616	7,701	.....	7,701
International Organizations and Conferences	66	.....	66	2,119	.....	2,119	2,023	.....	2,023
Migration and refugee assistance	138	.....	138	1,070	.....	1,070	894	.....	894
International narcotics control and law enforcement	163	.....	163	238	.....	238	424	.....	424
Andean counterdrug initiative	82	.....	82	698	.....	698	678	.....	678
Other	248	.....	248	2,284	.....	2,284	1,410	.....	1,410
Proprietary receipts from the public .....	.....	14	-14	.....	24	-24	.....	-57	57
Intrabudgetary transactions	-58	.....	-58	-252	.....	-252	-231	.....	-231
Total—Department of State	1,497	14	1,484	13,773	24	13,749	12,900	-57	12,957
Department of Transportation:									
Office of the Secretary	25	.....	25	305	.....	305	248	.....	248
Federal Aviation Administration:									
Operations	-531	.....	-531	2,455	.....	2,455	2,490	.....	2,490
Airport and airway trust fund:									
Grants-in-aid for airports	344	.....	344	3,874	.....	3,874	3,843	.....	3,843
Facilities and equipment	248	.....	248	2,290	.....	2,290	2,507	.....	2,507
Research, engineering, and development	31	.....	31	152	.....	152	141	.....	141
Trust fund share of FAA operations	1,233	.....	1,233	5,628	.....	5,628	5,486	.....	5,486
Total—Airport and airway trust fund	1,856	.....	1,856	11,944	.....	11,944	11,976	.....	11,976
Other	-8	48	-57	-42	203	-245	-92	185	-277
Total—Federal Aviation Administration	1,316	48	1,268	14,357	203	14,154	14,374	185	14,189
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	3,330	.....	3,330	33,700	.....	33,700	32,840	.....	32,840
Other	20	.....	20	161	.....	161	147	(* *)	147
Other programs	107	.....	107	1,110	.....	1,110	1,205	.....	1,205
Total—Federal Highway Administration	3,457	.....	3,457	34,970	.....	34,970	34,192	(* *)	34,192
Federal Motor Carrier Safety Administration	40	.....	40	455	.....	455	435	.....	435
National Highway Traffic Safety Administration	84	.....	84	665	.....	665	504	.....	504
Federal Railroad Administration:									
Capital grants to the National Railroad Passenger Corporation	9	.....	9	17	.....	17	(* *)	.....	(* *)
Other	76	(* *)	76	1,461	5	1,455	1,484	7	1,477
Total—Federal Railroad Administration	85	(* *)	85	1,477	5	1,472	1,483	7	1,477
Federal Transit Administration:									
Formula grants	143	.....	143	2,043	.....	2,043	3,322	.....	3,322
Capital investment grants	212	.....	212	2,662	.....	2,662	3,025	.....	3,025
Discretionary grants	2	.....	2	12	.....	12	92	.....	92
Formula and bus grants	1,103	.....	1,103	4,194	.....	4,194	1,860	.....	1,860
Other	2	.....	2	289	.....	289	338	.....	338
Total—Federal Transit Administration	1,463	.....	1,463	9,199	.....	9,199	8,637	.....	8,637

Table 5. Outlays of the U.S. Government, September 2007 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	78	24	54	786	271	515	894	302	592
Other	20	2	18	138	19	120	255	18	237
Proprietary receipts from the public .....	.....	33	-33	.....	74	-74	.....	238	-238
Intrabudgetary transactions	-10	.....	-10	-27	.....	-27	-74	.....	-74
Offsetting governmental receipts .....	.....	(* *)	(* *)	.....	61	-61	.....	58	-58
Total—Department of Transportation	6,559	108	6,451	62,326	633	61,693	60,949	808	60,141
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund .....	.....	71	-71	-457	909	-1,367	-61	856	-917
Other	92	.....	92	753	.....	753	746	.....	746
Financial Management Service:									
Salaries and expenses	17	.....	17	270	.....	270	282	.....	282
Payment to the Resolution Funding Corporation .....	.....	.....	.....	1,987	.....	1,987	1,979	.....	1,979
Financial agent services	34	.....	34	439	.....	439	349	.....	349
Interest paid to credit financing accounts	4,604	.....	4,604	4,604	.....	4,604	5,200	.....	5,200
Claims, judgements, and relief acts	32	.....	32	1,184	.....	1,184	686	.....	686
Other	65	.....	65	681	(* *)	681	669	(* *)	669
Total—Financial Management Service	4,752	.....	4,752	9,165	(* *)	9,165	9,165	(* *)	9,165
Federal Financing Bank	-170	.....	-170	-496	.....	-496	-417	.....	-417
Alcohol and tobacco tax and trade bureau:									
Salaries and expenses	8	.....	8	90	.....	90	91	.....	91
Internal revenue collections for Puerto Rico	32	.....	32	462	.....	462	360	.....	360
Bureau of Engraving and Printing	-1	.....	-1	-11	.....	-11	17	.....	17
United States Mint	118	-108	226	1,864	1,937	-73	2,362	2,392	-31
Bureau of the Public Debt	53	.....	53	304	.....	304	285	.....	285
Internal Revenue Service:									
Processing, assistance, and management	188	.....	188	2,362	.....	2,362	3,993	.....	3,993
Tax law enforcement	367	.....	367	4,663	.....	4,663	4,615	.....	4,615
Information systems	263	.....	263	3,393	.....	3,393	1,628	.....	1,628
Payment where earned income credit exceeds liability for tax	28	.....	28	38,274	.....	38,274	36,166	.....	36,166
Payment where child credit exceeds liability for tax	118	.....	118	16,159	.....	16,159	15,473	.....	15,473
Refunding internal revenue collections, interest	251	.....	251	3,282	.....	3,282	4,172	.....	4,172
Other	28	(* *)	27	402	10	392	374	8	366
Total—Internal Revenue Service	1,243	(* *)	1,242	68,535	10	68,525	66,421	8	66,412
Comptroller of the Currency	50	343	-293	604	707	-103	537	648	-111
Office of Thrift Supervision	12	1	11	181	208	-27	168	212	-44
Interest on the public debt:									
Interest on Treasury debt securities (gross):									
Public issues (accrual basis)	18,637	.....	18,637	235,326	.....	235,326	218,439	.....	218,439
Special issues (cash basis)	549	.....	549	194,652	.....	194,652	187,433	.....	187,433
Total—Interest on Treasury debt securities (gross)	19,187	.....	19,187	429,978	.....	429,978	405,872	.....	405,872
Total—Interest on the public debt	19,187	.....	19,187	429,978	.....	429,978	405,872	.....	405,872
Other	6	.....	6	79	.....	79	72	.....	72
Proprietary receipts from the public .....	.....	9,863	-9,863	.....	11,956	-11,956	.....	13,467	-13,467
Intrabudgetary transactions	-1,321	.....	-1,321	-4,707	.....	-4,707	-3,289	.....	-3,289
Total—Department of the Treasury	24,061	10,172	13,889	506,343	15,728	490,615	482,329	17,584	464,745
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	2,483	.....	2,483	29,628	.....	29,628	27,197	.....	27,197
Medical Administration	310	.....	310	3,640	.....	3,640	3,696	.....	3,696
Other	51	21	30	749	283	466	722	276	446
Benefit programs:									
Public enterprise funds:									
Veterans housing benefit program fund	49	3	46	216	43	174	203	77	126
Other	197	199	-3	1,474	1,458	16	1,554	1,538	16
Compensation and pensions	252	.....	252	34,600	.....	34,600	34,681	.....	34,681
Readjustment benefits	170	.....	170	2,999	.....	2,999	2,949	.....	2,949
Insurance funds:									
National service life	107	.....	107	1,169	.....	1,169	1,200	.....	1,200
United States Government Life	1	.....	1	7	.....	7	8	.....	8
Veterans special life	15	2	13	136	161	-25	133	164	-32
Other	12	.....	12	60	.....	60	49	.....	49
Total—Benefit programs	803	204	599	40,661	1,662	38,999	40,776	1,780	38,996

Table 5. Outlays of the U.S. Government, September 2007 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									
Departmental Administration	105	.....	105	3,696	(* *)	3,696	3,240	(* *)	3,240
Proprietary receipts from the public:									
National service life		10	-10		139	-139		154	-154
Other		166	-166		3,467	-3,467		3,604	-3,604
Intrabudgetary transactions	2	.....	2	-3	.....	-3	-9	.....	-9
Total—Department of Veterans Affairs	3,755	400	3,354	78,372	5,552	72,820	75,622	5,814	69,808
Corps of Engineers:									
Construction	185	.....	185	1,617	.....	1,617	1,559	.....	1,559
Operation and maintenance	5	.....	5	1,310	.....	1,310	1,274	.....	1,274
Flood control	53	.....	53	-463	.....	-463	2,813	.....	2,813
Harbor maintenance trust fund	211	.....	211	891	.....	891	779	.....	779
Rivers and harbors contributed funds	25	.....	25	338	.....	338	329	.....	329
Other	19	.....	19	748	.....	748	694	.....	694
Proprietary receipts from the public .....	.....	37	-37	.....	512	-512	.....	480	-480
Intrabudgetary transactions	-1	.....	-1	-10	.....	-10	-22	.....	-22
Total—Corps of Engineers	497	37	460	4,430	512	3,918	7,426	480	6,946
Other Defense Civil Programs:									
Military Retirement:									
Payment to military retirement fund .....		.....	.....	26,048	.....	26,048	23,180	.....	23,180
Military retirement fund	3,693	.....	3,693	43,510	.....	43,510	41,145	.....	41,145
Retiree Health Care:									
Payment to Department of Defense Medicare-eligible retiree health care fund .....		.....	.....	15,608	.....	15,608	16,612	.....	16,612
Department of Defense Medicare-eligible retiree health care fund	453	.....	453	7,604	.....	7,604	7,067	.....	7,067
Educational benefits	28	.....	28	425	.....	425	374	.....	374
Other	14	.....	14	175	.....	175	413	.....	413
Proprietary receipts from the public .....	.....	1	-1	.....	16	-16	.....	14	-14
Intrabudgetary transactions	-19	.....	-19	-46,242	.....	-46,242	-44,342	.....	-44,342
Total—Other Defense Civil Programs	4,168	1	4,167	47,128	16	47,112	44,449	14	44,435
Environmental Protection Agency:									
Science and technology	68	.....	68	788	.....	788	785	.....	785
Environmental programs and management	200	.....	200	2,310	.....	2,310	2,378	.....	2,378
State and tribal assistance grants	332	.....	332	3,938	.....	3,938	3,874	.....	3,874
Payment to the hazardous substance superfund .....	.....	.....	.....	1,040	.....	1,040	1,190	.....	1,190
Hazardous substance superfund	108	.....	108	1,302	.....	1,302	1,205	.....	1,205
Other	34	(* *)	34	210	22	188	231	26	205
Proprietary receipts from the public .....	.....	20	-20	.....	244	-244	.....	89	-89
Intrabudgetary transactions	-45	.....	-45	-1,040	.....	-1,040	-1,205	.....	-1,205
Offsetting governmental receipts .....	.....	2	-2	.....	23	-23	.....	21	-21
Total—Environmental Protection Agency	697	21	676	8,547	289	8,258	8,458	136	8,322
Executive Office of the President:									
The White House	4	.....	4	48	.....	48	45	.....	45
Office of Management and Budget	6	.....	6	75	.....	75	73	.....	73
Unanticipated needs:									
Iraq relief and reconstruction fund	103	.....	103	2,581	.....	2,581	5,062	.....	5,062
Other .....	.....	.....	.....	58	.....	58	.....	.....	.....
Other	26	.....	26	198	.....	198	202	.....	202
Proprietary receipts from the public .....	.....	(* *)	(* *)	.....	1	-1	.....	1	-1
Intrabudgetary transactions	-2	.....	-2	-2	.....	-2	-2	.....	-2
Total—Executive Office of the President	136	(* *)	136	2,958	1	2,957	5,379	1	5,378
General Services Administration:									
Real Property Activities	-87	.....	-87	-1	.....	-1	-76	.....	-76
Supply and Technology Activities	-48	.....	-48	-94	.....	-94	-37	.....	-37
General Activities	3	.....	3	235	.....	235	212	.....	212
Proprietary receipts from the public .....	.....	-4	4	.....	99	-99	.....	56	-56
Intrabudgetary transactions	-1	.....	-1	-9	.....	-9	-20	.....	-20
Total—General Services Administration	-132	-4	-128	131	99	32	78	56	22
International Assistance Program:									
International Security Assistance:									
Foreign military loan program	11	27	-16	111	385	-274	133	605	-472
Foreign military financing program	45	.....	45	4,326	.....	4,326	4,594	.....	4,594
Economic support fund	299	.....	299	3,285	.....	3,285	2,842	.....	2,842
Other	101	.....	101	673	.....	673	858	.....	858
Proprietary receipts from the public .....	.....	.....	.....	.....	26	-26	.....	34	-34
Total—International Security Assistance	456	27	429	8,395	411	7,984	8,426	639	7,787

Table 5. Outlays of the U.S. Government, September 2007 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				1,435		1,435	1,536		1,536
International organizations and programs	13		13	188		188	308		308
Other	25		25	573		573	707		707
Proprietary receipts from the public					7	-7		17	-17
Total—Multilateral Assistance	38		38	2,196	7	2,189	2,551	17	2,533
International Development Assistance:									
Agency for International Development:									
Economic assistance loans	-13	20	-32	-9	568	-577	4	725	-721
Sustainable development assistance program	199		199	1,533		1,533	1,417		1,417
Child survival and disease programs	174		174	1,567		1,567	1,358		1,358
Assistance for the Independent States of the Former Soviet Union	49		49	454		454	504		504
Operating expenses	64		64	621		621	697		697
Other	120	3	117	654	51	603	1,466	50	1,417
Proprietary receipts from the public		24	-24		22	-22		23	-23
Intrabudgetary transactions	-18		-18	-54		-54	-25		-25
Total—Agency for International Development	576	48	529	4,768	642	4,126	5,421	798	4,623
Overseas Private Investment Corporation:									
Overseas private investment corporation account	5	12	-7	195	289	-94	212	308	-96
Proprietary receipts from the public		1	-1		322	-322		213	-213
Total—Overseas Private Investment Corporation	5	13	-7	195	611	-416	212	522	-310
Peace Corps	30	(* *)	29	329	(* *)	329	313	(* *)	314
Other	10		10	98		98	98		98
Total—International Development Assistance	621	60	560	5,390	1,254	4,137	6,045	1,320	4,725
International Monetary Programs	-69		-69	-258		-258	-77		-77
Military Sales Programs:									
Foreign military sales trust fund	1,306		1,306	14,188		14,188	13,034		13,034
Proprietary receipts from the public		2,147	-2,147		15,833	-15,833		14,233	-14,233
Other	44	(* *)	44	360	2	358	176	(* *)	176
Total—International Assistance Program	2,396	2,234	161	30,270	17,506	12,764	30,154	16,209	13,945
National Aeronautics and Space Administration:									
Science, aeronautics, and exploration	1,121		1,121	9,303		9,303	7,853		7,853
Exploration capabilities	639		639	6,375		6,375	7,117		7,117
Other	32		32	193		193	244		244
Proprietary receipts from the public		-2	2		11	-11		53	-53
Intrabudgetary transactions	-23		-23	(* *)		(* *)	-36		-36
Total—National Aeronautics and Space Administration	1,769	-2	1,771	15,872	11	15,861	15,178	53	15,125
National Science Foundation:									
Research and related activities	402		402	4,141		4,141	4,142		4,142
Education and human resources	31		31	909		909	923		923
Other	66		66	480		480	481		481
Proprietary receipts from the public		(* *)	(* *)		2	-2		4	-4
Total—National Science Foundation	498	(* *)	498	5,530	2	5,529	5,545	4	5,541
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	716		716	8,600		8,600	8,378		8,378
Payment to civil service retirement and disability fund	30,996		30,996	30,996		30,996	28,151		28,151
Civil service retirement and disability fund	5,144		5,144	78,146		78,146	57,983		57,983
Employees life insurance fund	174	216	-41	2,397	4,036	-1,638	2,121	3,855	-1,733
Employees and retired employees health benefits fund	2,698	2,749	-52	33,596	34,628	-1,031	31,284	33,549	-2,265
Other	-124		-124	-87		-87	67		67
Proprietary receipts from the public		(* *)	(* *)		11	-11		-3	3
Intrabudgetary transactions:									
Postal Service contributions	-5,400		-5,400	-25,491		-25,491			
Civil service retirement and disability fund:									
General fund contributions	-30,996		-30,996	-30,996		-30,996	-28,151		-28,151
Other	-4		-4	-38		-38	-33		-33
Total—Office of Personnel Management	3,204	2,965	239	97,124	38,674	58,450	99,800	37,400	62,400

Table 5. Outlays of the U.S. Government, September 2007 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	(*)	3	-3	545	25	521	540	45	495
Disaster loan fund	19	1	19	1,185	4	1,181	800	6	793
Other	(*)	1	-1	6	9	-3	13	8	6
Other	72	(*)	72	250	(*)	250	617	(*)	617
Proprietary receipts from the public		(*)	(*)		774	-774		1,005	-1,005
Intrabudgetary transactions					(*)	(*)			(*)
Total—Small Business Administration	92	4	87	1,986	811	1,175	1,969	1,064	905
Social Security Administration:									
Payments to social security trust funds	12		12	19,327		19,327	16,406		16,406
Supplemental security income program	485		485	38,461		38,461	40,203		40,203
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	17,159		17,159	479,747		479,747	454,267		454,267
Administrative expenses	216		216	3,071		3,071	2,950		2,950
Payment to railroad retirement account				3,575		3,575	3,458		3,458
Other							350		350
Total—FOASI trust fund	17,375		17,375	486,392		486,392	461,025		461,025
Federal disability insurance trust fund (off-budget):									
Benefit payments	3,782		3,782	97,061		97,061	90,775		90,775
Administrative expenses	212		212	2,343		2,343	2,408		2,408
Payment to railroad retirement account				445		445	388		388
Other				(*)		(*)	(*)		(*)
Total—FDI trust fund	3,994		3,994	99,850		99,850	93,572		93,572
Other	-11		-11	135		135	154		154
Proprietary receipts from the public:									
On-budget		528	-528		3,007	-3,007		3,162	-3,162
Off-budget		2	-2		71	-71		51	-51
Intrabudgetary transactions:									
On-budget:									
Quinquennial adjustment for military service credits from FOASI and FDI							-350		-350
Off-budget ²	-12		-12	-19,325		-19,325	-22,055		-22,055
Total—Social Security Administration	21,842	530	21,312	624,840	3,078	621,761	588,955	3,212	585,742
Other independent agencies:									
Broadcasting Board of Governors	54	(*)	54	651	(*)	650	635	(*)	634
Corporation for National and Community Service	72		72	899		899	842	(*)	842
Corporation for Public Broadcasting				464		464	460		460
District of Columbia:									
Courts	21		21	236	(*)	236	224	(*)	224
General and special payments	46		46	437	(*)	437	447	(*)	447
Equal Employment Opportunity Commission	33	(*)	32	328	5	323	325	5	320
Export-Import Bank of the United States	15	(*)	16	469	1,834	-1,365	332	2,524	-2,191
Federal Communications Commission:									
Universal service fund	651		651	7,478		7,478	7,562		7,562
Spectrum auction program account	1		1	32		32	142		142
Other	-284	2	-285	-260	27	-287	-170	612	-782
Federal Deposit Insurance Corporation:									
Deposit insurance fund	-101		-101	-1,235		-1,235	81	1,262	-1,181
FSLIC resolution fund	(*)	16	-16	438	228	211	691	210	481
Office of Inspector General	26		26	26		26	23		23
Total—Federal Deposit Insurance Corporation	-75	16	-92	-771	228	-999	795	1,472	-677
Federal Drug Control Programs	23		23	377		377	401		401
Intelligence Community Management Account	49		49	699		699	516		516
Legal Services Corporation	29		29	349		349	327		327
National Archives and Records Administration	25	2	23	359	34	325	342	20	321
National Credit Union Administration	38	7	31	323	686	-363	309	588	-279
National Endowment for the Arts	13	(*)	13	125	(*)	125	121	(*)	121
National Endowment for the Humanities	14		14	138		138	138		138
Institute of Museum and Library Services	27		27	256		256	238		238
National Labor Relations Board	21	(*)	21	253	(*)	252	249	(*)	248
Nuclear Regulatory Commission	66	83	-17	759	669	89	682	626	57
Postal Service:									
Public enterprise funds (off-budget)	11,787	5,992	5,794	81,262	76,169	5,093	72,826	73,900	-1,075
Payments to the Postal Service fund	-10		-10	104		104	104		104

Table 5. Outlays of the U.S. Government, September 2007 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	7	.....	7	86	.....	86	96	.....	96
Federal payments to the railroad retirement accounts ..	(* *)	.....	(* *)	460	.....	460	466	.....	466
Railroad unemployment insurance trust fund	5	.....	5	74	.....	74	73	.....	73
Rail industry pension fund:									
Benefit payments	363	.....	363	4,027	.....	4,027	3,721	.....	3,721
Advances from FOASDI fund	-101	.....	-101	-1,229	.....	-1,229	-1,207	.....	-1,207
OASDI certifications	101	.....	101	1,230	.....	1,230	1,207	.....	1,207
Administrative expenses	8	.....	8	102	.....	102	100	.....	100
Other	1	.....	1	7	.....	7	7	.....	7
National railroad retirement investment trust:									
Administrative expenses	8	.....	8	55	.....	55	39	.....	39
Transfers to the railroad retirement trust funds from the National railroad retirement investment trust .....	.....	.....	.....	1,391	.....	1,391	947	.....	947
Railroad Social Security equivalent benefit account:									
Benefit payments	453	.....	453	5,862	.....	5,862	5,792	.....	5,792
Proprietary receipts from the public .....	.....	5	-5	.....	3,927	-3,927	.....	2,613	-2,613
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds .....	.....	.....	.....	-4,020	.....	-4,020	-3,846	.....	-3,846
Other .....	.....	.....	.....	-1,851	.....	-1,851	-1,413	.....	-1,413
Total—Railroad Retirement Board	844	5	839	6,194	3,927	2,267	5,981	2,613	3,368
Securities and Exchange Commission	-751	.....	-751	-710	.....	-710	-1,033	.....	-1,033
Smithsonian Institution	61	(* *)	61	776	(* *)	776	796	(* *)	795
Tennessee Valley Authority	1,887	2,129	-243	19,400	19,959	-559	19,843	20,224	-380
Other	87	-31	118	1,672	488	1,184	1,790	289	1,501
Total—Other independent agencies	14,740	8,205	6,535	122,299	104,028	18,271	115,225	102,874	12,351
Undistributed offsetting receipts:									
Other interest .....	.....	(* *)	(* *)	.....	1	-1	.....	2	-2
Employer share, employee retirement:									
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	-236	.....	-236	-2,826	.....	-2,826	-2,722	.....	-2,722
Postal Service employer contributions	-66	.....	-66	-712	.....	-712	-682	.....	-682
Department of State:									
Foreign Service retirement and disability fund	-16	.....	-16	-208	.....	-208	-199	.....	-199
Other Defense Civil Programs:									
Military retirement fund	-1,234	.....	-1,234	-16,817	.....	-16,817	-16,240	.....	-16,240
Department of Defense Medicare-eligible retiree health care fund .....	.....	.....	.....	-11,547	.....	-11,547	-11,138	.....	-11,138
Office of Personnel Management:									
Civil service retirement and disability fund	-1,387	.....	-1,387	-17,363	.....	-17,363	-18,247	.....	-18,247
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	-911	.....	-911	-10,514	.....	-10,514	-9,937	.....	-9,937
Federal disability insurance trust fund:									
Federal employer contributions	-155	.....	-155	-1,785	.....	-1,785	-1,688	.....	-1,688
Other .....	.....	.....	.....	-2	.....	-2	-2	.....	-2
Total—Employer share, employee retirement	-4,005	.....	-4,005	-61,774	.....	-61,774	-60,856	.....	-60,856

Table 5. Outlays of the U.S. Government, September 2007 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	-1	.....	-1	-23	.....	-23	-23	.....	-23
Department of Health and Human Services:									
Federal hospital insurance trust fund	-9	.....	-9	-16,140	.....	-16,140	-15,388	.....	-15,388
Federal supplementary medical insurance trust fund	-16	.....	-16	-1,986	.....	-1,986	-1,460	.....	-1,460
Department of Homeland Security:									
Oil spill liability trust fund	-7	.....	-7	-30	.....	-30	-30	.....	-30
Other	-2	.....	-2	-75	.....	-75	-48	.....	-48
Department of Labor:									
Unemployment trust fund	-25	.....	-25	-3,203	.....	-3,203	-2,656	.....	-2,656
Department of State:									
Foreign Service retirement and disability fund	1	.....	1	-771	.....	-771	-763	.....	-763
Department of Transportation:									
Airport and airway trust fund	-33	.....	-33	-472	.....	-472	-495	.....	-495
Department of Veterans Affairs:									
National service life insurance fund	-1	.....	-1	-591	.....	-591	-632	.....	-632
United States government life insurance fund .....	(* *)	.....	(* *)	-2	.....	-2	-3	.....	-3
Corps of Engineers	-3	.....	-3	-183	.....	-183	-150	.....	-150
Other Defense Civil Programs:									
Military retirement fund	131	.....	131	-10,621	.....	-10,621	-12,994	.....	-12,994
Educational benefits fund	-1	.....	-1	-61	.....	-61	-59	.....	-59
Armed Forces Retirement Home .....	(* *)	.....	(* *)	-7	.....	-7	-5	.....	-5
Environmental Protection Agency	-2	.....	-2	-266	.....	-266	-202	.....	-202
Office of Personnel Management:									
Civil service retirement and disability fund	-34	.....	-34	-37,258	.....	-37,258	-36,433	.....	-36,433
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund ...	207	.....	207	-95,069	.....	-95,069	-87,316	.....	-87,316
Federal disability insurance trust fund	-280	.....	-280	-10,934	.....	-10,934	-10,406	.....	-10,406
Independent agencies:									
Railroad Retirement Board	-10	.....	-10	-71	.....	-71	-43	.....	-43
Other	-1	.....	-1	-39	.....	-39	-38	.....	-38
Other	-8	.....	-8	-161	.....	-161	-154	.....	-154
Total—Interest received by trust funds	-95	.....	-95	-177,963	.....	-177,963	-169,295	.....	-169,295
Rents and royalties on the outer continental shelf lands .....	.....	110	-110	.....	6,762	-6,762	.....	7,282	-7,282
Spectrum auction proceeds .....	.....	.....	.....	.....	6,850	-6,850	.....	111	-111
Spectrum relocation activities .....	.....	.....	.....	.....	6,850	-6,850	.....	.....	.....
Total—Undistributed offsetting receipts	-4,100	110	-4,210	-239,738	20,463	-260,201	-230,151	7,395	-237,546
Total outlays	206,704	32,911	173,794	3,059,555	329,051	2,730,505	2,956,405	301,532	2,654,873
Total on-budget	174,701	26,916	147,785	2,529,679	252,811	2,276,868	2,460,385	227,581	2,232,803
Total off-budget	32,004	5,995	26,009	529,877	76,240	453,637	496,020	73,951	422,069
Total surplus (+) or deficit			111,559			-162,833			-248,197
Total on-budget			83,547			-344,284			-434,510
Total off-budget			28,012			181,451			186,313

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	140,278	117,944
Intrabudgetary transactions	569,811	512,622
Governmental receipts	13,130	6,028
Total receipts offset against outlays	<u>723,218</u>	<u>636,594</u>

¹Outlays have been increased for the Rural Electrification and Telecommunications Fund, and correspondingly decreased for the Federal Financing Bank account by \$1 million to reflect additional reporting for November 2002 by the Federal Financing Bank.

²Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for the unnegotiated OASI benefit checks.

... No Transactions.

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

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

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, September 2007 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	-47,633	206,185	241,882	4,843,121	5,096,938	5,049,305
Intragovernmental holdings	49,637	294,495	332,382	3,663,853	3,908,710	3,958,348
Total Treasury securities outstanding	2,005	500,679	574,264	8,506,974	9,005,649	9,007,653
Plus premium on Treasury securities	124	-117	-384	4,262	4,021	4,145
Less discount on Treasury securities	-1,031	587	27,445	85,637	87,254	86,223
Total Treasury securities net of Premium and discount	3,160	499,976	546,436	8,425,599	8,922,415	8,925,575
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	-42	-433	-245	23,392	23,001	22,959
Total federal securities	3,118	499,543	546,191	8,448,991	8,945,416	8,948,534
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	49,697	294,644	332,441	3,663,773	3,908,720	3,958,417
Less discount on federal securities held as investments of government accounts	15	1,425	23,225	41,370	42,781	42,796
Net federal securities held as investments of government accounts	49,682	293,218	309,215	3,622,403	3,865,939	3,915,621
Total borrowing from the public	-46,564	206,325	236,975	4,826,588	5,079,477	5,032,913
Accrued interest payable to the public	12,288	3,268	6,157	41,122	32,102	44,390
Allocations of special drawing rights	118	393	132	7,234	7,509	7,627
Deposit funds	-2,000	-3,927	-1,039	14,360	12,433	10,433
Miscellaneous liability accounts (includes checks outstanding etc.)	-6,008	-3,243	548	11,361	14,126	8,118
Total liability accounts	-42,167	202,816	242,773	4,900,664	5,145,647	5,103,480
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	960	88	1,070	5,451	4,579	5,539
Tax and loan note accounts	64,832	23,022	15,377	46,676	4,866	69,698
Balance	65,792	23,110	16,447	52,127	9,445	75,237
Special drawing rights:						
Total holdings	144	646	410	8,655	9,157	9,301
SDR certificates issued to Federal Reserve Banks .....	.....	.....	.....	-2,200	-2,200	-2,200
Balance	144	646	410	6,455	6,957	7,101
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	892	2,982	1,000	8,321	10,411	11,304
Letter of credit issued to IMF	20	-4,191	-5,692	-47,910	-52,121	-52,101
Dollar deposits with the IMF	-13	-18	46	-135	-140	-153
Receivable/Payable (-) for interim maintenance of value adjustments	-823	-931	-1,980	-180	-288	-1,111
Balance	76	-2,157	-6,626	6,621	4,388	4,464
Other cash and monetary assets	111	1,313	196	23,853	25,056	25,166
Total cash and monetary assets	66,122	22,912	10,427	89,056	45,846	111,968
Non-federal securities of the National railroad retirement investment trust	91	2,569	1,795	28,211	30,688	30,780
Net Activity, Guaranteed Loan Financing	-1,759	8,635	-20,955	-56,678	-46,283	-48,043
Net Activity, Direct Loan Financing	8,091	8,252	4,688	160,305	160,466	168,557
Miscellaneous asset accounts	-2,802	-1,603	-713	37	1,236	-1,567
Total asset accounts	69,742	40,764	-4,758	220,931	191,953	261,695
Excess of liabilities (+) or assets (-)	-111,909	+162,051	+247,531	+4,679,734	+4,953,694	+4,841,785
Transactions not applied to current year's surplus or deficit (see Schedule A for Details)	350	782	666	.....	432	782
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (-))	-111,559	+162,833	+248,197	+4,679,734	+4,954,126	+4,842,567

¹Major 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, September 2007 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	4,953,694	4,679,712	4,435,331
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results	(*)	21	-3,129
Excess of liabilities beginning of period (current basis)	4,953,694	4,679,734	4,432,202
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	-111,559	162,833	248,197
Total surplus (-) or deficit (Table 2)	-111,559	162,833	248,197
Total-on-budget (Table 2)	-83,547	344,284	434,510
Total-off-budget (Table 2)	-28,012	-181,451	-186,313
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-350	-782	-666
Reclassification of aged unreconciled accounts	(*)	(*)	(*)
Total-transactions not applied to current year's surplus or deficit	-350	-782	-666
Excess of liabilities close of period	4,841,785	4,841,785	4,679,734

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, September 2007 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	2	-27	-34	112	83	85
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	-4	-3	156	151	152
Independent agencies:						
Federal Communications Commission				(*)	(*)	(*)
National Archives and Records Administration		-10	-9	225	215	215
Tennessee Valley Authority	-45	-392	-198	22,899	22,551	22,506
Total agency securities	-42	-433	-245	23,392	23,001	22,959

... No Transactions.

(*) Less than \$500,000.

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

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Treasury Securities, September 2007 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	-2,134	-13,102	-3,199	17,634	6,666	4,532
Agricultural credit insurance fund		1,063	-1,132	4,591	5,654	5,654
Farm storage facility loans		123	59	344	467	467
Apple loans fund .....		(*)	.....	1	1	1
Emergency boll weevil loan fund .....		.....	(*)	4	4	4
Natural Resources Conservation Service .....		.....	-1	4	4	4
Rural Housing Service:						
Rural housing insurance	-496	519	-29	10,961	11,975	11,479
Rural community facility loans fund	-7	365	332	1,950	2,322	2,316
Multifamily housing revitalization loan account	-2	8	(*)	(*)	10	8
Rural Business – Cooperative Service:						
Rural business and industry loans	-96	-91	(*)	155	161	65
Rural development loan fund	3	19	10	247	264	267
Rural economic development loan fund	-4	7	13	82	92	89
Rural Utilities Service:						
Rural water and waste disposal fund	40	787	484	6,506	7,253	7,293
Rural electrification and telecommunications fund	44	1,429	1,376	13,308	14,692	14,737
Rural telephone bank	39	88	39	374	423	462
Distance learning and telemedicine program	-16	67	45	244	327	311
Foreign Agricultural Service .....	.....	90	-621	1,358	1,448	1,448
Department of Commerce:						
Departmental Management:						
Emergency steel guaranteed loan fund	-1	-1	3	3	3	2
National Oceanic and Atmospheric Administration:						
Fisheries finance	-2	63	60	407	471	470
Fishing vessel obligations	(*)	-3	1	12	10	9
National Telecommunications and Information Administration						
Digital television transition and public safety fund	136	164	.....	.....	28	164
Department of Defense – Military:						
Arms initiative loans	1	15	11	11	26	27
Family Housing improvement loans	5	13	113	184	192	197
Department of Education:						
College housing and academic facilities loans	-12	-12	-7	93	92	81
Federal direct student loans	-10,447	-1,537	1,058	105,430	114,340	103,893
Department of Energy:						
Bonneville Power Administration fund	-60	-241	-295	2,482	2,301	2,241
Department of Homeland Security:						
National flood insurance fund .....	.....	650	16,660	16,885	17,535	17,535
Disaster assistance loan fund .....	.....	44	206	207	252	252
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Low-rent public housing – loans and other expenses	-3	.....	.....	.....	3	.....
Housing Programs:						
Federal Housing Administration	-1,685	-1,685	-1,290	6,258	6,258	4,573
Housing for the elderly and handicapped .....	.....	.....	-239	.....	.....	.....
Department of the Interior:						
Helium fund .....	.....	.....	.....	252	252	252
Bureau of Reclamation loan fund	-22	-22	-2	95	95	73
Bureau of Indian Affairs .....	.....	-21	.....	30	8	8
Assistance to American Samoa loan fund	-3	-3	.....	14	14	11
Department of Justice:						
Federal Prison Industries, Incorporated .....	.....	.....	.....	20	20	20
Department of State:						
Repatriation loans	(*)	(*)	(*)	1	2	2
Department of Transportation:						
Minority business resource center fund .....	(*)	(*)	.....	.....	(*)	(*)
Federal Aviation Administration:						
Aircraft purchase loan guarantee program .....	.....	.....	.....	(*)	(*)	(*)
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund	2	230	-194	109	337	339
Federal Railroad Administration:						
Railroad rehabilitation and improvement loan fund	-23	48	65	457	528	505
Other .....	.....	.....	.....	(*)	(*)	(*)
Maritime Administration:						
Ocean freight differential	2	-74	25	266	191	193
Maritime guaranteed loan (Title XI) fund .....	.....	.....	-10	.....	.....	.....
Department of Treasury:						
Departmental Offices:						
Air transportation stabilization fund	-16	-6	-47	6	16	.....
Community development financial institutions fund	-1	-4	5	46	43	42
Federal Financing Bank revolving fund	1,852	991	4,206	16,618	15,757	17,609
Department of Veterans Affairs:						
Veterans housing benefit program fund	-299	51	-1,217	942	1,292	993
Native American veteran housing fund	3	17	4	36	50	53

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Treasury Securities, September 2007 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						
Vocational rehabilitation loan fund	-3	-1	(* *)	2	4	1
Guaranteed transitional housing loans for homeless veterans .....	(* *)	(* *)	.....	(* *)	(* *)	(* *)
Corps of Engineers:						
Washington aqueduct	(* *)	-1	-1	14	13	13
Environmental Protection Agency:						
Abatement, control, and compliance loan program	-2	-3	-3	19	18	16
General Services Administration:						
Land acquisition and development fund .....	.....	.....	.....	(* *)	(* *)	(* *)
International Assistance Program:						
International Security Assistance:						
Foreign military loan program	8	-196	-182	223	20	27
Military debt reduction	-2	-2	-5	227	227	225
Agency for International Development:						
International debt reduction .....	.....	.....	52	474	474	474
Overseas Private Investment Corporation	-64	5	117	788	857	793
Small Business Administration:						
Business loan fund .....	.....	-261	509	1,618	1,358	1,358
Disaster loan fund .....	.....	2,323	1,099	7,685	10,008	10,008
Independent agencies:						
Export-Import Bank of the United States .....	.....	-547	-938	4,911	4,364	4,364
Federal Communications Commission:						
Spectrum auction loan fund	-346	-343	-825	449	452	106
Presidio trust fund .....	.....	.....	.....	50	50	50
Railroad Retirement Board:						
Social Security equivalent benefit account	285	-14	-15	2,958	2,660	2,945
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	-13,473	-8,985	16,302	228,065	232,552	219,079
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Utilities Service:						
Rural electrification and telecommunications fund	98	320	2,477	25,283	25,505	25,604
Department of Defense – Military:						
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Defense agencies .....	.....	-101	-205	-1,454	-1,555	-1,555
Department of Education:						
Historically Black college and university capital financing fund	1	159	29	154	313	314
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 .....	.....	-93	-88	884	791	791
Community development grants .....	.....	.....	(* *)	.....	.....	.....
Department of the Interior:						
Assistance to territories .....	.....	-2	-2	3	1	1
Department of Transportation:						
Railroad rehabilitation and improvement loan fund	(* *)	(* *)	(* *)	2	2	2
Department of Veterans Affairs:						
Guaranteed transitional housing for homeless veterans .....	.....	2	2	2	5	5
General Services Administration:						
Federal buildings fund	-3	-28	4	2,147	2,122	2,120
International Assistance Program:						
Foreign military financing program	-16	-187	-221	1,024	852	836
Small Business Administration:						
Business loan fund	-1	-10	-13	27	18	17
Independent agencies:						
Postal Service	3,700	2,100	2,100	2,100	500	4,200
Total borrowing from the Federal Financing Bank	3,780	2,161	4,083	31,798	30,179	33,959

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

... No Transactions.

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

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

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 2007 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	-23	12	12	76	111	88
Department of Commerce	-3	.....	.....	.....	3	.....
Department of Defense-Military:						
Defense cooperation account	(* *)	(* *)	(* *)	6	6	6
Department of Energy	-63	3,340	3,269	40,718	44,121	44,058
Department of Homeland Security .....	.....	.....	.....	.....	.....	.....
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration fund	23	375	-611	22,035	22,387	22,410
Government National Mortgage Association:						
Guarantees of mortgage-backed securities	2	374	436	8,385	8,757	8,759
Department of the Interior	-99	187	1,199	6,978	7,264	7,166
Department of Labor	-283	-890	23,722	36,796	36,189	35,905
Department of Transportation	(* *)	188	170	735	923	924
Department of the Treasury	36	905	615	16,266	17,135	17,171
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	.....	.....	26	26	26
Veterans reopened insurance fund	-4	-23	-21	402	383	379
Servicemen's group life insurance fund .....	.....	(* *)	(* *)	(* *)	1	1
Other Defense Civil Programs:						
Uniformed services retiree health care fund	-414	19,451	19,867	72,740	92,605	92,191
Office of Personnel Management:						
Postal Service contributions	5,400	25,491	.....	.....	20,091	25,491
Independent agencies:						
Federal Deposit Insurance Corporation:						
Deposit insurance fund	76	1,300	1,158	46,216	47,440	47,515
FSLIC resolution fund	16	153	-94	3,029	3,166	3,182
National Credit Union Administration	-31	383	332	6,800	7,214	7,183
Postal Service	-2,411	-3,254	3,015	4,233	3,389	979
Other	323	656	773	12,011	12,344	12,667
Other	-139	834	543	6,669	7,642	7,503
Total Treasury securities	2,406	49,482	54,386	284,122	331,198	333,604
Total Federal funds	2,406	49,482	54,386	284,122	331,198	333,604
Trust funds:						
Legislative Branch:						
Library of Congress	1	-6	7	50	43	44
United States Tax Court .....	.....	(* *)	(* *)	9	9	9
Other	-3	(* *)	-23	36	40	37
Judicial Branch:						
Judicial retirement funds	2	42	37	703	744	745
Department of Agriculture	-25	(* *)	(* *)	5	30	6
Department of Defense-Military:						
Voluntary separation incentive fund	-34	-55	-46	615	594	560
Other	-1	2	2	37	40	39

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 2007 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	7,090	17,191	24,919	302,186	312,288	319,377
Federal supplementary medical insurance trust fund	-7,532	6,187	15,857	33,061	46,780	39,248
Other	7	258	225	2,411	2,662	2,669
Department of Homeland Security	54	500	-1	2,282	2,728	2,782
Department of the Interior	-8	16	13	53	77	69
Department of Labor:						
Unemployment trust fund	-2,237	8,711	11,407	66,213	77,160	74,923
Other	-2	-2	16	79	78	77
Department of State:						
Foreign Service retirement and disability fund	30	502	516	13,876	14,348	14,378
Other		1	4	33	34	34
Department of Transportation:						
Airport and airway trust fund	-1,849	38	-2,154	7,893	9,780	7,931
Highway trust fund	-815	1,207	2,727	10,998	13,020	12,205
Other				(* *)	(* *)	(* *)
Department of Treasury	287	114	111	751	578	865
Department of Veterans Affairs:						
General post fund, national homes	11	3	2	66	59	69
National service life insurance	-94	-437	-409	10,189	9,845	9,752
United States government life insurance fund	-1	-5	-5	39	35	35
Veterans special life insurance fund	-13	25	32	1,960	1,998	1,985
Corps of Engineers	-32	510	481	3,513	4,055	4,023
Other Defense Civil Programs:						
Military retirement fund	-2,457	8,422	4,528	181,810	192,689	190,232
Other	17	192	223	1,379	1,554	1,571
Environmental Protection Agency	-114	374	544	5,306	5,794	5,680
National Aeronautics and Space Administration	(* *)	(* *)	(* *)	14	15	14
Office of Personnel Management:						
Civil service retirement and disability fund:						
Treasury securities	27,597	11,729	29,186	689,936	674,067	701,665
Employees life insurance fund	36	1,683	1,797	31,282	32,929	32,965
Employees and retired employees health benefits fund	47	1,067	2,292	14,825	15,845	15,892
Social Security Administration:						
Federal old-age and survivors insurance trust fund	19,452	175,133	176,971	1,793,129	1,948,810	1,968,262
Federal disability insurance trust fund	8,153	11,652	8,915	202,178	205,677	213,830
Independent agencies:						
Harry S. Truman Memorial Scholarship trust fund		(* *)	1	54	54	54
Japan-United States Friendship Commission		(* *)	(* *)	38	38	38
Railroad Retirement Board:						
Treasury securities	-269	86	-185	1,915	2,270	2,001
Agency securities		-1	6	7	6	6
Other	-8	23	58	718	748	740
Total Treasury securities	47,291	245,163	278,049	3,379,644	3,577,516	3,624,807
Total agency securities		-1	6	7	6	6
Total trust funds	47,291	245,162	278,055	3,379,651	3,577,522	3,624,813
Grand total	49,697	294,644	332,441	3,663,773	3,908,720	3,958,417

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

Note: Investments are in Treasury securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, September 2007 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	10	-320	-70	273	-57	-47
Agricultural credit insurance fund	-14	-42	178	-358	-386	-400
Rural Housing Service:						
Rural community facility loans	-9	-9	-34	-27	-26	-36
Rural housing insurance fund	-36	-49	-73	-591	-604	-640
Rural Business-Cooperative Service:						
Rural business and industry loans	-14	-4	-22	-162	-152	-166
Renewable energy guaranteed loan account	(*)	-4	-2	-2	-6	-6
Rural Utilities Service:						
Rural water and waste disposal fund	(*)	(*)	(*)	-24	-24	-24
Department of Commerce:						
General Administration:						
Emergency oil, gas, and steel account	-1	32	67	-79	-46	-47
National Oceanic and Atmospheric Administration:						
Fishing vessel obligations	(*)	-3	4	8	5	5
Department of Defense-Military	(*)	22	15	-20	2	1
Department of Education:						
Office of Student Financial Assistance:						
Federal family education loans	-1,318	6,603	-20,257	-43,450	-35,529	-36,847
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health center loans	(*)	-1	1	-3	-4	-4
Health education assistance loans	-7	36	28	-147	-104	-111
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian housing loans	-3	-5	-7	-30	-31	-35
Native Hawaiian housing loans	(*)	(*)	(*)	(*)	(*)	(*)
Community Planning and Development:						
Community development loans	-5	-9	-8	-78	-81	-87
Housing Programs:						
FHA-Mutual mortgage insurance loans	-10	-565	-2,213	-448	-1,003	-1,013
FHA-General and special risk fund	-37	1,880	-386	-1,758	159	122
Government National Mortgage Association:						
Guarantees of mortgaged-backed securities	86	-194	-178	-1,195	-1,474	-1,389
Department of the Interior:						
Bureau of Indian Affairs	-5	-11	-24	-87	-93	-98
Department of Transportation:						
Office of the Secretary:						
Minority business resource center fund	(*)	(*)	(*)	-1	(*)	(*)
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund				(*)	(*)	(*)
Maritime Administration:						
Maritime guaranteed loan (Title XI) fund	-2	-3	19	-327	-328	-331
Department of the Treasury:						
Departmental Offices:						
Air transportation stabilization fund	63	18	628	-18	-63	(*)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund	-133	603	890	-3,511	-2,775	-2,908
Guaranteed transitional housing loans for homeless veterans	-1	-3	2	2	1	(*)
International Assistance Program:						
Agency for International Development:						
Ukraine export credit insurance fund		(*)			(*)	(*)
Loan guarantees to Israel	-128	-128	-352	-1,115	-1,115	-1,243
Urban and environmental credit guaranteed loans	12	12	(*)	-134	-133	-122
Microenterprise and small enterprise development	3	3	(*)	-2	-2	2
Development credit authority loan fund	-2	2	-15	-23	-18	-20
Loan guarantees to Egypt	-23	-23	-17	-155	-155	-177
Overseas Private Investment Corporation	-33	80	-18	-623	-510	-543
Small Business Administration:						
Business loan fund	-92	141	448	-1,125	-892	-984
Independent agencies:						
Export-Import Bank of the United States	-60	572	441	-1,470	-837	-898
Net Activity, Guaranteed Loan Financing	-1,759	8,635	-20,955	-56,678	-46,283	-48,043
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural credit insurance fund	154	97	92	3,893	3,836	3,990
Farm storage facility loans	19	55	40	250	286	304
Apple loans fund	(*)	(*)	(*)	1	1	1
Emergency boll weevil loan fund	(*)	(*)	-3	(*)	(*)	(*)
Natural Resources Conservation Service:						
Agricultural resource conservation demonstration program			(*)	(*)	(*)	(*)
Rural Housing Service:						
Rural community facility loans fund	108	340	350	1,728	1,961	2,069

Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, September 2007 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 housing insurance fund	591	479	116	10,881	10,769	11,360
Multifamily housing revitalization loan account	3	8	(* *)	(* *)	6	8
Rural Business-Cooperative Service:						
Rural business and industry loan fund	-2	-10	-12	-4	-12	-14
Rural development loan fund	14	14	17	247	247	261
Rural economic development loan fund	3	1	14	80	78	82
Rural Utilities Service:						
Rural water and waste disposal loans	505	761	539	5,638	5,894	6,399
Rural electrification and telecommunications fund	771	4,126	4,816	23,929	27,284	28,055
Rural telephone bank	115	91	49	371	347	462
Distance learning and telemedicine program	18	67	47	242	291	309
Rural development insurance fund .....	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 direct loan fund	57	-127	292	1,160	976	1,033
International debt reduction	-3	46	-106	107	156	153
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance	18	66	68	401	449	468
Department of Defense-Military	10	13	113	184	187	197
Department of Education:						
Office of Postsecondary Education:						
College housing and academic facilities loans	1	-3	(* *)	17	12	13
Historically Black college and university capital financing fund	1	-160	29	154	-6	-5
Office of Student Financial Assistance:						
Federal direct student loans	5,321	1,719	-2,650	96,808	93,205	98,527
Department of Homeland Security:						
Disaster assistance loan fund	-201	-161	161	163	203	2
Department of Housing and Urban Development:						
Housing Programs:						
FHA-Mutual mortgage insurance loans	-1	(* *)	(* *)	-3	-2	-3
FHA-General and special risk fund	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)
Department of the Interior:						
Bureau of Reclamation	5	-28	-2	91	58	63
Bureau of Indian Affairs	(* *)	-4	-1	8	4	5
Assistance to American Samoa loan fund	-1	-2	(* *)	14	13	11
Department of State:						
Administration of Foreign Affairs:						
Repatriation loans	(* *)	(* *)	-1	-5	-5	-5
Department of Transportation:						
Federal Highway Administration:						
Transportation infrastructure finance and innovation fund	19	232	-173	113	326	345
Federal Railroad Administration:						
Alameda corridor project .....	.....	.....	(* *)	.....	.....	.....
Railroad rehabilitation and improvement loan fund	-3	48	64	457	509	505
Department of the Treasury:						
Departmental Offices:						
Community development financial institutions fund	1	-4	5	45	41	42
Financial Management Service .....	.....	.....	.....	(* *)	(* *)	(* *)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund	45	114	-12	802	871	916
Native American veteran housing fund	2	5	6	35	38	40
Vocational rehabilitation loan fund	-1	-1	(* *)	2	2	1
Environmental Protection Agency:						
Abatement, control, and compliance loan program	1	-3	-3	18	15	16
International Assistance Program:						
International Security Assistance:						
Foreign military loan program	14	-198	-156	210	-2	13
Military debt reduction	8	-5	3	224	211	219
Agency for International Development:						
International debt reduction	-28	-75	20	321	274	246
Overseas Private Investment Corporation	42	-38	117	692	612	654
Small Business Administration:						
Business loan fund	7	3	14	103	98	106
Disaster loan fund	286	1,573	2,710	5,700	6,986	7,272
Independent agencies:						
Export-Import Bank of the United States	193	-682	-832	3,998	3,122	3,315
Federal Communications Commission:						
Spectrum auction loan fund	-1	-104	-1,042	165	61	60
Net Activity, Direct Loan Financing	8,091	8,252	4,688	160,305	160,466	168,557

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 2007
 [\$ 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	86,217	63,067	101,491	154,572	38,421	35,413	226,260	60,190	119,468	79,600	77,618	121,155	1,163,472	1,043,908
Corporation income taxes	9,353	4,469	84,971	10,916	4,049	40,207	46,691	10,262	68,620	9,645	4,336	76,722	370,243	353,915
Social insurance and retirement receipts:														
Employment and general retirement	57,160	61,202	60,738	78,810	64,572	75,780	88,067	66,043	74,125	63,115	63,908	70,737	824,257	790,042
Unemployment insurance	2,159	3,575	311	2,254	3,190	372	7,460	13,480	250	2,771	5,043	226	41,091	43,420
Other retirement	334	338	411	383	334	350	330	330	398	375	344	332	4,258	4,358
Excise taxes	4,215	5,651	6,131	4,864	2,914	5,905	4,954	5,042	6,004	6,043	5,807	7,539	65,069	73,962
Estate and gift taxes	2,313	1,780	2,193	2,303	1,446	2,032	3,746	2,133	1,778	1,847	2,311	2,161	26,044	27,877
Customs duties	2,457	2,230	1,505	2,161	1,991	2,153	1,981	2,060	2,172	2,372	2,606	2,323	26,010	24,810
Miscellaneous receipts	3,484	3,553	2,219	4,347	3,395	4,278	4,152	4,698	3,702	4,670	4,572	4,157	47,227	44,384
Total—Receipts this year	167,693	145,866	259,969	260,609	120,312	166,490	383,641	164,239	276,517	170,439	166,545	285,353	2,567,671	.....
(On-budget)	124,682	99,872	214,180	199,519	69,732	107,504	315,639	112,584	218,697	121,679	117,166	231,332	1,932,583	.....
(Off-budget)	43,011	45,994	45,789	61,090	50,580	58,987	68,002	51,655	57,820	48,760	49,379	54,021	635,088	.....
<i>Total—Receipts prior year</i>	<i>149,488</i>	<i>138,840</i>	<i>241,883</i>	<i>230,010</i>	<i>112,853</i>	<i>164,563</i>	<i>315,090</i>	<i>192,657</i>	<i>264,355</i>	<i>159,761</i>	<i>153,878</i>	<i>283,298</i>	.....	<i>2,406,675</i>
<i>(On budget)</i>	<i>108,519</i>	<i>94,831</i>	<i>197,571</i>	<i>172,347</i>	<i>65,092</i>	<i>109,056</i>	<i>250,561</i>	<i>143,483</i>	<i>205,307</i>	<i>113,796</i>	<i>107,135</i>	<i>230,596</i>	.....	<i>1,798,293</i>
<i>(Off budget)</i>	<i>40,969</i>	<i>44,009</i>	<i>44,312</i>	<i>57,663</i>	<i>47,761</i>	<i>55,507</i>	<i>64,529</i>	<i>49,174</i>	<i>59,048</i>	<i>45,965</i>	<i>46,743</i>	<i>52,702</i>	.....	<i>608,382</i>
Outlays:														
Legislative Branch	371	335	305	422	302	329	491	328	384	372	346	320	4,306	4,129
Judicial Branch	512	451	561	512	463	429	509	484	579	494	532	481	6,008	5,820
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	8,618	3,542	2,251	2,370	658	-489	-377	-1,723	-723	-816	-399	516	13,427	21,399
Other	5,983	5,123	6,654	6,663	5,843	6,751	5,934	5,965	4,632	6,083	5,859	5,518	71,010	72,134
Department of Commerce	437	595	506	614	462	523	394	563	550	705	574	555	6,479	6,374
Department of Defense:														
Military:														
Military Personnel	19,479	10,065	13,137	5,757	9,524	13,280	5,766	9,526	13,912	6,258	14,023	8,100	128,827	127,542
Operation and Maintenance	15,442	16,941	17,887	17,465	16,204	20,213	17,215	18,277	19,177	17,886	20,310	20,405	217,421	203,787
International Reconstruction and Other Assistance	3	4	6	2	1	3	4	2	2	3	-3	4	31	47
Procurement	6,351	9,367	8,920	8,553	7,076	8,637	8,538	7,533	7,996	9,020	8,335	8,530	98,857	89,758
Research, Development, Test, and Evaluation	5,130	6,312	7,125	7,224	4,625	6,696	6,582	5,825	5,998	6,534	5,379	5,706	73,136	68,628
Military Construction	675	737	755	573	507	655	447	708	663	792	749	637	7,898	6,245
Family Housing	257	332	284	312	254	266	290	252	241	273	340	370	3,471	3,717
Revolving and Management funds	644	503	724	401	-404	196	-522	109	455	-256	-525	46	1,370	2,230
Other	677	-222	-353	-431	22	-529	363	-63	-121	-223	-473	214	-1,140	-2,603
Total Military	48,657	44,039	48,485	39,856	37,808	49,418	38,683	42,169	48,322	40,288	48,136	44,010	529,871	499,350
Department of Education	5,742	4,305	5,418	8,000	5,850	5,358	4,503	5,130	5,531	3,024	7,773	5,737	66,372	93,427
Department of Energy	1,812	1,504	2,085	1,827	502	2,362	1,417	2,137	2,116	850	1,292	2,212	20,117	19,653
Department of Health and Human Services:														
Public Health Service	3,797	3,879	3,942	3,762	3,745	4,084	4,537	4,183	4,317	3,872	4,440	3,910	48,467	47,107
Centers for Medicare and Medicaid Services:														
Grants to States for Medicaid	15,500	15,364	14,671	16,069	15,475	17,102	16,195	17,731	15,425	15,808	16,783	14,501	190,624	180,625
Federal hospital ins. trust fund	18,296	16,527	15,821	16,716	16,692	20,437	13,316	18,238	22,066	13,562	21,526	13,378	206,574	185,873
Federal supp. med. ins. trust fund	15,896	15,522	14,072	14,780	13,346	17,705	11,305	16,029	19,979	11,743	20,072	12,590	183,039	162,395
Other	19,111	19,602	20,027	20,380	18,774	27,559	16,665	19,351	28,378	12,501	35,819	5,000	243,166	208,521
Administration for Children and Families	3,530	3,801	3,944	3,952	4,165	4,814	3,815	4,139	3,947	3,293	4,193	3,636	47,228	46,916
Other	-18,042	-18,850	-18,869	-20,859	-19,232	-23,877	-20,101	-19,559	-27,448	-16,198	-35,717	-8,309	-247,062	-217,124
Department of Homeland Security	3,617	3,205	3,422	3,189	2,943	3,361	3,031	2,840	3,951	2,957	3,371	3,284	39,172	69,100
Department of Housing and Urban Development	3,936	3,626	3,574	3,519	3,195	3,711	4,195	3,514	4,178	4,218	4,015	3,878	45,559	42,434
Department of the Interior	787	725	652	935	638	784	895	782	1,066	1,215	1,053	957	10,488	9,063
Department of Justice	2,108	1,975	1,875	2,061	1,969	1,894	1,938	1,812	1,971	2,440	2,070	1,237	23,351	23,320
Department of Labor:														
Unemployment trust fund	2,481	2,606	2,949	3,775	3,356	3,697	3,165	2,908	2,760	2,970	2,916	2,564	36,147	35,104
Other	901	552	1,313	1,886	-369	1,484	527	1,421	1,122	496	1,125	935	11,396	8,036
Department of State	1,416	860	1,285	1,277	1,050	1,278	555	1,379	568	1,237	1,360	1,484	13,749	12,957
Department of Transportation:														
Highway trust fund	3,178	2,899	2,513	2,288	1,820	1,840	2,633	3,104	3,282	3,123	3,830	3,350	33,860	32,987
Other	2,300	2,298	2,355	2,238	1,489	2,068	1,993	1,992	2,150	2,523	3,326	3,101	27,832	27,154
Department of the Treasury:														
Interest on Treasury debt securities (gross)	22,293	20,305	95,909	18,132	24,170	21,253	25,657	26,969	104,755	25,659	25,688	19,187	429,978	405,872
Other	574	1,254	1,204	5,551	30,789	12,016	5,611	3,582	2,332	1,923	1,101	-5,298	60,637	58,873

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2007—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	185	2,970	5,879	174	3,078	6,014	319	3,173	6,104	222	6,230	252	34,600	34,681
National service life	72	71	79	85	79	115	83	88	88	81	91	97	1,029	1,045
United States Government Life	1	1	(*)	(*)	(*)	1	1	(*)	1	1	1	1	7	8
Other	3,227	2,823	3,683	3,002	3,001	2,246	3,141	3,197	3,641	3,083	3,136	3,004	37,184	34,074
Corps of Engineers	-100	311	272	379	355	390	274	408	230	385	553	460	3,918	6,946
Other Defense Civil Programs	3,618	4,221	4,371	4,705	3,659	4,006	3,311	3,626	3,794	4,079	3,555	4,167	47,112	44,435
Environmental protection	788	648	647	735	651	736	627	552	710	700	788	676	8,258	8,322
Executive Office of the President	258	318	356	289	266	326	256	250	169	164	170	136	2,957	5,378
General Services Administration	-89	51	50	-46	-151	276	94	38	10	-9	-63	-128	32	22
International Assistance Program:														
International Security Assistance	924	260	380	820	294	3,022	242	286	485	462	379	429	7,984	7,787
Multilateral Assistance	330	30	3	216	64	28	358	820	19	23	259	38	2,189	2,533
International Development Assistance	453	378	391	311	314	330	366	153	407	350	125	560	4,137	4,725
Other	-895	-43	-434	-617	-48	109	201	358	209	-83	562	-866	-1,546	-1,100
National Aeronautics and Space Administration	662	1,242	1,431	1,196	1,191	1,445	1,265	1,399	1,497	1,282	1,479	1,771	15,861	15,125
National Science Foundation	410	436	417	406	386	421	471	435	521	512	618	498	5,529	5,541
Office of Personnel Management	5,751	4,852	5,142	5,668	5,477	5,761	3,007	5,638	5,368	5,698	5,848	239	58,450	62,400
Small Business Administration	160	155	97	132	21	98	75	98	81	80	91	87	1,175	905
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	38,829	38,689	39,327	40,058	40,347	40,559	40,406	40,927	44,317	40,636	64,923	17,375	486,392	461,025
Federal disability ins. trust fund (off-budget)	7,894	7,850	8,031	8,215	8,171	8,426	8,443	8,512	9,057	8,445	12,812	3,994	99,850	93,572
Other	264	2,973	6,104	401	3,226	6,115	(*)	3,482	6,347	13	6,650	-57	35,519	31,145
Independent agencies:														
Fed. Deposit Ins. Corp:														
Deposit insurance fund	90	-441	104	-51	-514	26	65	172	1	-169	-414	-101	-1,235	-1,181
FSLIC resolution fund	-15	-15	-22	237	14	-5	37	-11	-14	32	-13	-16	211	481
Office of Inspector General												26	26	23
Postal Service:														
Public enterprise funds (off-budget)	-1,082	-396	409	-20	-488	-662	2,533	-719	655	42	-974	5,794	5,093	-1,075
Payments to the Postal Service fund	87			26				2				-10	104	104
Tennessee Valley Authority	-43	120	11	-68	-180	-87	-63	-6	7	270	-278	-243	-559	-380
Other independent agencies	1,746	1,270	1,867	1,518	1,436	1,990	176	963	-2,363	2,465	2,481	1,085	14,632	14,379
Undistributed offsetting receipts:														
Employer share, employee retirement	-17,739	-3,764	-4,150	-4,096	-3,652	-4,002	-3,948	-3,963	-4,289	-4,230	-3,938	-4,005	-61,774	-60,856
Interest received by trust funds	-1,672	-1,541	-80,339	-73	-2,095	-573	-2,447	-2,538	-83,534	-1,037	-2,019	-95	-177,963	-169,295
Rents and royalties on outer continental shelf lands	-911	-607	-299	-790	-500	-228	-807	-621	-321	-952	-616	-110	-6,762	-7,282
Other	(*)	(*)	-12,728	-357		-12		-252	-350	(*)	(*)	(*)	-13,700	-113
Totals this year:														
Total outlays	217,014	218,907	218,007	222,372	240,305	262,761	205,967	231,937	249,036	206,886	283,518	173,794	2,730,505	.....
(On-budget)	176,517	173,720	223,858	179,869	193,617	215,714	160,504	184,566	249,332	163,434	207,951	147,785	2,276,868	.....
(Off-budget)	40,497	45,187	-5,851	42,504	46,688	47,047	45,462	47,371	-296	43,452	75,567	26,009	453,637	.....
Total-surplus (+) or deficit (-)	-49,321	-73,042	+41,961	+38,236	-119,993	-96,270	+177,674	-67,699	+27,481	-36,447	-116,973	+111,559	-162,833	.....
(On-budget)	-51,836	-73,849	-9,678	+19,650	-123,885	-108,210	+155,135	-71,982	-30,635	-41,755	-90,785	+83,547	-344,284	.....
(Off-budget)	+2,514	807	+51,639	+18,586	+3,892	+11,940	+22,540	+4,284	+58,116	+5,308	-26,188	+28,012	+181,451	.....
Total borrowing from the public ...	37,892	48,756	-27,980	13,406	65,028	73,755	-46,812	-25,677	-37,784	60,694	91,612	-46,564	206,325	236,975
<i>Total-outlays prior year</i>	<i>196,764</i>	<i>221,911</i>	<i>230,916</i>	<i>209,045</i>	<i>232,091</i>	<i>249,843</i>	<i>196,249</i>	<i>235,564</i>	<i>243,838</i>	<i>192,925</i>	<i>218,595</i>	<i>227,131</i>	.....	<i>2,654,873</i>
<i>(On-budget)</i>	<i>157,829</i>	<i>179,714</i>	<i>233,003</i>	<i>168,401</i>	<i>187,810</i>	<i>205,985</i>	<i>155,918</i>	<i>190,842</i>	<i>241,543</i>	<i>151,165</i>	<i>179,843</i>	<i>180,752</i>	.....	<i>2,232,803</i>
<i>(Off-budget)</i>	<i>38,936</i>	<i>42,197</i>	<i>-2,087</i>	<i>40,644</i>	<i>44,281</i>	<i>43,859</i>	<i>40,332</i>	<i>44,722</i>	<i>2,295</i>	<i>41,760</i>	<i>38,752</i>	<i>46,378</i>	.....	<i>422,069</i>
<i>Total-surplus (+) or deficit (-) prior year</i>	<i>-47,277</i>	<i>-83,072</i>	<i>+10,967</i>	<i>+20,964</i>	<i>-119,237</i>	<i>-85,281</i>	<i>+118,841</i>	<i>-42,907</i>	<i>+20,517</i>	<i>-33,164</i>	<i>-64,717</i>	<i>+56,167</i>	.....	<i>-248,197</i>
<i>(On-budget)</i>	<i>-49,310</i>	<i>-84,884</i>	<i>-35,432</i>	<i>+3,946</i>	<i>-122,717</i>	<i>-96,929</i>	<i>+94,643</i>	<i>-47,359</i>	<i>-36,236</i>	<i>-37,368</i>	<i>-72,708</i>	<i>+49,843</i>	.....	<i>-434,510</i>
<i>(Off-budget)</i>	<i>+2,033</i>	<i>+1,812</i>	<i>+46,399</i>	<i>+17,019</i>	<i>+3,480</i>	<i>+11,648</i>	<i>+24,197</i>	<i>+4,452</i>	<i>+56,753</i>	<i>+4,204</i>	<i>+7,991</i>	<i>+6,324</i>	.....	<i>+186,313</i>

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

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of September 30, 2007

[\$ 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	1,693	1,857	-164	11,939	12,009	-70	7,893	9,780	7,931
Black lung disability	84	746	-662	640	1,064	-425	.....	.....	.....
Federal disability insurance	8,279	3,994	4,285	106,447	99,850	6,597	202,178	205,677	213,830
Federal employees life and health .....	.....	-93	93	.....	-2,670	2,670	46,107	48,774	48,857
Federal employees retirement	32,842	5,172	27,671	91,202	78,944	12,258	704,523	689,168	716,797
Federal hospital insurance	20,056	13,456	6,600	223,881	207,571	16,310	302,186	312,288	319,377
Federal old-age and survivors insurance ...	46,896	17,375	29,521	666,340	486,392	179,948	1,793,129	1,948,810	1,968,262
Federal supplementary medical insurance ..	5,643	12,875	-7,232	239,011	233,185	5,826	33,061	46,780	39,248
Hazardous substance superfund	3	108	-105	1,416	1,302	115	2,640	2,869	2,744
Highways	6,016	4,578	1,439	39,364	39,173	191	10,998	13,020	12,205
Military advances	2,147	1,306	841	15,833	14,188	1,646	.....	.....	.....
Military retirement	1,103	3,693	-2,590	53,486	43,510	9,976	181,810	192,689	190,232
Railroad retirement	348	832	-484	14,130	11,445	2,686	1,922	2,276	2,007
Unemployment	295	2,569	-2,274	45,059	36,221	8,838	66,213	77,160	74,923
Veterans life insurance	11	121	-110	733	1,151	-417	12,188	11,879	11,772
All other trust	584	295	289	6,781	5,054	1,726	14,803	16,353	16,629
Total trust fund receipts and outlays and investments held from Table 6-D	126,000	68,882	57,117	1,516,263	1,268,389	247,874	3,379,651	3,577,522	3,624,813
Less: Interfund transactions	46,558	46,558	.....	590,655	590,655	.....	.....	.....	.....
Trust fund receipts and outlays on the basis of Tables 4 & 5	79,441	22,323	57,117	925,608	677,734	247,874	.....	.....	.....
Total Federal fund receipts and outlays	206,713	152,271	54,442	1,643,789	2,054,496	-410,707	.....	.....	.....
Less: Interfund transactions	801	801	.....	1,725	1,725	.....	.....	.....	.....
Federal fund receipts and outlays on the basis of Table 4 & 5	205,912	151,470	54,442	1,642,063	2,052,771	-410,707	.....	.....	.....
Net budget receipts & outlays	285,353	173,794	111,559	2,567,671	2,730,505	-162,833	.....	.....	.....

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

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

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 2007 and Other Periods

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	121,155	1,163,472	1,043,908
Corporation income taxes	76,722	370,243	353,915
Social insurance and retirement receipts:			
Employment and general retirement	70,737	824,257	790,042
Unemployment insurance	226	41,091	43,420
Other retirement	332	4,258	4,358
Excise taxes	7,539	65,069	73,962
Estate and gift taxes	2,161	26,044	27,877
Customs duties	2,323	26,010	24,810
Miscellaneous receipts	4,157	47,227	44,384
Total	285,353	2,567,671	2,406,675
NET OUTLAYS			
National defense	46,628	560,078	521,840
International affairs	2,075	28,528	29,549
General science, space, and technology	2,159	20,958	23,616
Energy	178	-915	751
Natural resources and environment	3,117	31,694	33,055
Agriculture	973	19,634	25,970
Commerce and housing credit	-584	380	6,030
Transportation	7,271	72,954	70,244
Community and regional development	2,477	28,641	54,531
Education, training, employment and social services	7,483	89,676	118,253
Health	20,666	266,297	252,666
Medicare	21,991	375,408	329,868
Income security	21,457	367,364	352,506
Social security	21,345	586,180	548,549
Veterans benefits and services	3,306	72,846	69,842
Administration of justice	3,226	37,311	41,016
General government	393	17,763	18,234
Net interest	13,748	237,946	226,603
Undistributed offsetting receipts	-4,115	-82,237	-68,250
Total	173,794	2,730,505	2,654,873

... 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 1995* (Available from the U.S. Government Accountability Office, at <http://www.gao.gov/new.items/d05734sp>, or by calling 203-512-6000. This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

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

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

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy and on the Internet at <http://www.fms.treas.gov/>). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 20* — (Available from GPO, Washington, D.C. 20402 and on the Internet at <http://access.gpo.gov/>). This publication is a single volume which provides budget information and contains:

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

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

Scheduled Release

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